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November 29, 2017

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

Re: Atmos Energy Corporation:  
Case No. 2017-00349

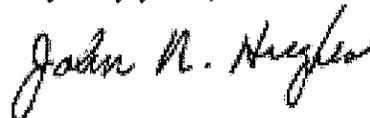
Dear Ms. Pinson:

Atmos Energy Corporation submits its responses to the Attorney General's first data request and a petition for confidentiality for items AG DR 1-24, attachments 5-8, AG DR 1-32, attachment 2 and AG DR 1-50, attachment 1.

I certify that the electronic filing is a complete and accurate copy of the original documents to be filed in this matter, which will be filed within two days of this submission and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.

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

Very truly yours,



John N. Hughes

And

Mark R. Hutchinson  
Wilson, Hutchinson and Littlepage  
611 Frederica St.  
Owensboro, KY 42301  
270 926 5011  
[randy@whplawfirm.com](mailto:randy@whplawfirm.com)

Attorneys for Atmos Energy  
Corporation



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

IN THE MATTER OF:

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

**PETITION FOR CONFIDENTIALITY  
FOR THE COMMISSION'S SECOND INFORMATION REQUEST AND ATTORNEY  
GENERAL'S INITIAL INFORMATION REQUEST**

Atmos Energy Corporation (Atmos Energy), by counsel, petitions for an order granting confidential protection of certain portions of the responses to the Commission's Second Request for Information and the Attorney General's Initial Request for Information, each dated November 8, 2017, pursuant to 807 KAR 5:001, Section 13 and KRS 61.87. The responses included in the petition are: PSC DR 2-24, attachment 1, 2-25, attachment 2, AG 1-24, attachments 5-8, AG 1-32, attachment 2, and 1-50, attachment 1.

Information in PSC 2-24 supplements the response to PSC DR 1-65, which relates to employee salary and benefits. The DR 2-24, attachment 1, information involves specific employee health, dental, disability, life insurance and defined benefit information. The information requested includes detailed classification and evaluation system benchmarks and parameters to be utilized by Atmos Energy in connection with its wage and salary plan. This information contains proprietary work product that requires confidentiality in order to retain its

commercial value. Additionally, public disclosure of this information would provide competitors with access to exclusive information regarding employee compensation and internal employment/compensation strategies. Such public disclosure could unfairly harm Atmos Energy's competitive position in the marketplace for utility management and skilled workers. Similar information was granted confidential protection in "Farmer's RECC Case No. 2016-00365", Order of June 20, 2017 and "Columbia Gas of Kentucky Case No. 2013-00169" in orders dated September 27, 2013 and October 29, 2013. This information was also treated as confidential by the Commission in Atmos Energy's prior rate case, 2015 -00343.

The information sought by the Commission is not information customarily disclosed to the public and is generally recognized as confidential and proprietary. Atmos Energy is a utility operating in several states. The disclosure of detailed corporate salary and benefit information for its employees will provide its competitors with information that those competitors do not disclose to Atmos Energy. The information in PSC 2-24, attachment 1 is also of such a personal nature to be exempt from disclosure. As the Commission held in Case No. 90-013, In the Matter of: Adjustment of Rates of Western Kentucky Gas Company, dated June 5, 1990:

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

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

PSC DR 2-25, attachment 2 relates to consultant studies relied on for certain proposed employee benefit adjustments. This information requested includes detailed evaluation of economic system benchmarks and parameters to be utilized by Atmos Energy in connection with its determination of salaries and benefits and levels of adjustments of various elements of the employee compensation package. This information contains proprietary work product that requires confidentiality in order to retain its commercial value. Additionally, public disclosure of this information would provide competitors with access to exclusive information regarding employee compensation and internal employment and compensation strategies. Such public disclosure could unfairly harm Atmos Energy's competitive position in the marketplace for utility management and skilled workers.

AG 1-24, attachments 5, 6, 7, and 8, AG 1-32, attachment 2 and AG 1-50, attachment 1 all relate to federal and state tax returns. KRS 61.878(1)(k) exempts from public disclosure "all public records or information the disclosure of which is prohibited by federal law or regulation." Federal law codified in 26 U.S.C.A. 5 6103(a),

prohibits state officials from publicly disclosing any federal income tax return or its contents, making the requested federal income tax return exempt.

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

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

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

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

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

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

officer, or any information produced by a hearing or investigation, insofar as the information may have to do with the affairs of the person's business.

Thus, the requested state income tax return is also confidential and protected from disclosure by KRS 61.878(1)(1), which exempts from the Kentucky Open Records Act "...public records or information the disclosure of which is prohibited or restricted or otherwise made confidential by enactment of the General Assembly." This information was determined to be confidential in Atmos Energy's prior rate application - Case No 2015-00343.

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

The information sought in the data requests is commercial information that if disclosed could cause substantial competitive harm to Atmos Energy. These portions of Atmos Energy's Response contain proprietary information that would aid competitors of Atmos Energy and such proprietary information is subject to protection from disclosure pursuant to Kentucky law. This information is not publicly available. It would be difficult or impossible for someone to discover this information from other sources. If this information were available to competitors in this form, they could use it to the competitive detriment of Atmos Energy. This information is not generally disclosed to non-management employees of Atmos Energy and is protected internally by the Company as proprietary information. The disclosure of this proprietary information would result in significant or irreparable competitive harm to Atmos Energy by providing

its competitors with non-reciprocal competitive advantage. No public purpose is served by the disclosure of such information.

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

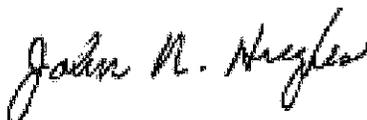
For these reasons, Atmos Energy requests that the items identified in this petition be treated as confidential in their entirety. Should the Commission determine that some or all the material is not to be given confidential protection, Atmos Energy requests a hearing prior to any public release of the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

Submitted by:

Mark R. Hutchinson  
Wilson, Hutchinson & Littlepage  
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270 926 5011  
Fax: 270-926-9394  
randy@whplawfirm.com

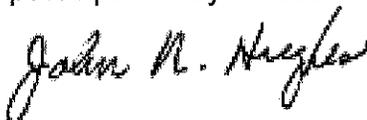
And

John N. Hughes  
124 West Todd St.  
Frankfort, KY 40601  
502 227 7270  
[jnhughes@johnnhughespsc.com](mailto:jnhughes@johnnhughespsc.com)



— Certification:

I certify that is a true and accurate copy of the documents to be filed in paper medium; that the electronic filing was transmitted to the Commission on November 29, 2017; that an original and one copy of the filing will be delivered to the Commission within two days; and that no party has been excused from participation by electronic means.





COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

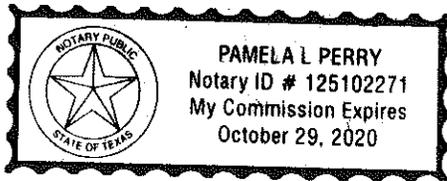
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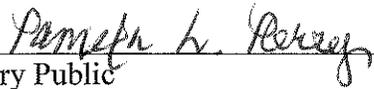
The Affiant, Joe T. Christian, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.

  
\_\_\_\_\_  
Joe T. Christian

STATE OF Texas  
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Joe T. Christian on this the 21<sup>st</sup> day of November, 2017.



  
\_\_\_\_\_  
Notary Public  
My Commission Expires: 10-29-20

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

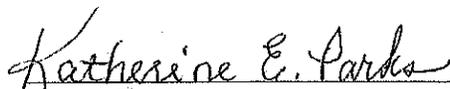
The Affiant, Laura K. Gillham, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.

  
\_\_\_\_\_  
Laura K. Gillham

STATE OF Texas  
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Laura K. Gillham on this the 27 day of November, 2017.



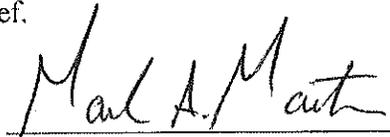
  
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Notary Public  
My Commission Expires: 7/16/18

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

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

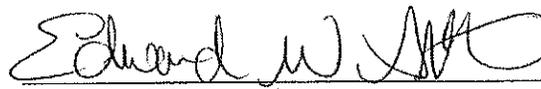
AFFIDAVIT

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

  
\_\_\_\_\_  
Mark A. Martin

STATE OF Kentucky  
COUNTY OF Davless

SUBSCRIBED AND SWORN to before me by Mark A. Martin on this the 27<sup>th</sup> day of November, 2017.

  
\_\_\_\_\_  
Notary Public

My Commission Expires: 5-2-2021  
I.D.# 576765

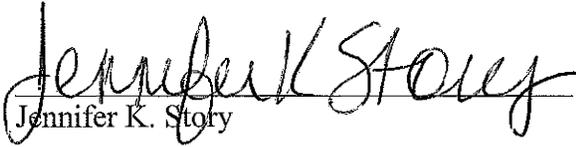
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

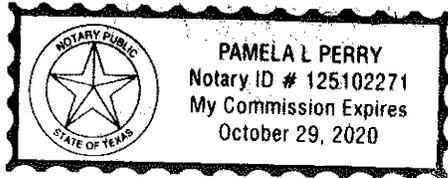
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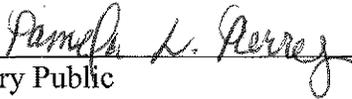
The Affiant, Jennifer K. Story, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of her knowledge and belief.

  
Jennifer K. Story

STATE OF Texas  
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Jennifer K. Story on this the 27<sup>th</sup> day of November, 2017.



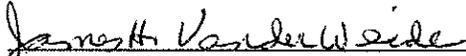
  
Notary Public  
My Commission Expires: 10-29-20

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

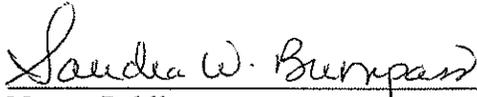
The Affiant, James H. Vander Weide, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.

  
James H. Vander Weide

STATE OF NORTH CAROLINA  
COUNTY OF DURHAM

SUBSCRIBED AND SWORN to before me by James H. Vander Weide on this the 21<sup>st</sup> day of November, 2017.

**SANDRA W BUMPASS**  
Notary Public  
Durham County, NC

  
Notary Public  
My Commission Expires: 05-30-2018

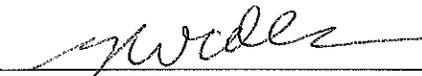
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

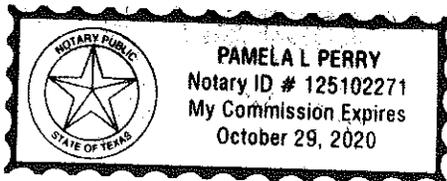
AFFIDAVIT

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

  
\_\_\_\_\_  
Gregory K. Waller

STATE OF Texas  
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 21<sup>st</sup> day of November, 2017.



  
\_\_\_\_\_  
Notary Public  
My Commission Expires: 10-29-20



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-01**  
**Page 1 of 4**

**REQUEST:**

Refer to Atmos' response to PSC Staff DR 2-01 (a)-(c), in case number 2017-00308, wherein the Company states that it proposed the PRP program because the "bare steel pipe had been in the ground approximately 50-75 years" and that "the ultimate goal of the Company's PRP program is the accelerated replacement of aging infrastructure that has outlived its useful life."

- a. Is Atmos in control of capital expenditures, such as when it replaces infrastructure? If not, who controls the capital expenditures of Atmos? The PSC?
- b. If the answer to (a), above, is that Atmos is the entity that controls its capital expenditures, then why should customers pay more for accelerated replacement of pipe, when it was Atmos that allowed so much infrastructure to "outlive[] its useful life?"
- c. If the answer to (a), above, is that any other entity or body controls Atmos' capital expenditures, why should the Commission allow such control?
- d. Confirm that the Company believes the singular purpose of the PRP is the accelerated replacement of aging infrastructure that has outlived its useful life and/or poses a possible safety and/or reliability concern.
- e. Where does Atmos find support for "reliability concern" being a determining factor for inclusion through the Company's PRP?
- f. Does the Company believe it must be incentivized to replace aging or unsafe infrastructure with mechanism such as the PRP? If not, then explain the statement, "the accelerated replacement of aging infrastructure allows the Company to modernize its distribution system."
- g. What preempts Atmos' ability to adequately replace aging or unsafe infrastructure without the use of the PRP.
- h. Confirm that the purpose of the PRP is to expedite the recovery of costs.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-01**  
**Page 2 of 4**

**RESPONSE:**

- a) Yes, To the extent its level of investment ensures compliance with federal, state and local regulations, Atmos Energy manages the pace with which investment is made in infrastructure replacement as well as all other capital investment. The Company strives to be the safest provider of natural gas service and will always operate a safe and reliable service.
- b) The Company disagrees with the premise of the question. The method of replacement through its pipeline replacement program (PRP) benefits the customer by permitting obsolete infrastructure to be removed at an accelerated pace in an efficient manner. Please note that the Company's PRP is allowed by Kentucky statute, KRS 278.509. According to the American Gas Association, forty-one (41) states including the District of Columbia have specific rate mechanisms that foster accelerated replacement of pipelines no longer fit for service. While the Company's PRP does accelerate the replacement of aging infrastructure, it is a safety program. Atmos Energy is one of many utilities to have a PRP in Kentucky or the United States. The Company is replacing aging infrastructure to be proactive in modernizing its system. Providing safe and reliable gas service to all of its customers is Atmos Energy's most fundamental objective. The Company is acutely aware that its actions can directly impact the safety of its customers, communities and employees. The importance of focusing on safety is magnified when one considers the natural gas incidents that have resulted in loss of life, injuries, and damage to property.
- c) Not applicable.
- d) Deny, the PRP has more than a "single purpose". The Company can confirm that one purpose of the PRP is to provide a benefit to the customer by accelerating replacement of aging infrastructure that poses a possible safety and/or reliability concern in a manner that is more efficient than replacement and recovery through litigated rate case proceedings.
- e) Please refer to the Commission's Order in Case No. 2014-00274 in which the Company listed safety and reliability concerns as reasons for the replacement of the Shelbyville Line within the Company's PRP.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-01**  
**Page 3 of 4**

- f) As stated above, the Company strives to be the safest provider of natural gas service and the Company's PRP is a safety program which is allowed by statute. The incentive of the PRP is to replace aging infrastructure on a more proactive basis creating a more modern system that is both safer and more reliable. Bare steel pipe is prone to failure over time. The number one cause of leaks on bare steel pipe is corrosion and once the corrosion process has started, corrosion will continue until the pipe fails. As a result of these concerns, the accelerated replacement of pipes made of bare steel materials is reasonable and prudent and such pipes and services should be replaced as expeditiously as possible to ensure the system remains safe.
- g) As stated above, the Company's PRP is allowed by statute and is a more efficient method of investment/recovery than investment/recovery through litigated rate proceedings and thus more beneficial to the customer than recovery through litigated proceedings. This more efficient recovery is also in line with advice from state and federal regulators. In a letter to the National Association of State Regulatory Commissions ("NARUC"), the Pipeline and Hazardous Materials Safety Administration ("PHMSA") administrator stated, "[W]e appreciate the NARUC's continued diligence in promoting rate mechanisms that will encourage and enable pipeline operators to take reasonable measures to repair, rehabilitate or replace high-risk gas pipeline infrastructure." PHMSA further requests NARUC's "support in ensuring that [state] commissions implement effective programs for the timely repair, replacement, and rehabilitation of high-risk gas pipeline infrastructure."

In response to fatal explosions caused by natural gas pipeline failures in Allentown, Pennsylvania and San Bruno, California, the Secretary of Transportation Ray LaHood issued a Call to Action. The Call to Action called on pipeline operators and owners to review their pipelines and quickly repair and replace sections in poor condition. NARUC responded by issuing a resolution encouraging "regulators and industry to consider sensible programs aimed at replacing the most vulnerable pipelines as quickly as possible along with the adoption of rate recovery mechanisms that reflect the financial realities of the particular utility in question" and further encouraging state commissions to "consider adopting alternative rate recovery mechanisms as necessary to accelerate the modernization, replacement and expansion of the nation's natural gas pipeline systems." Consistent with these calls to action, in Proceeding No. 2009-00354, Atmos Energy proposed the PRP to provide timely recovery of safety and reliability investments and to help reduce the frequency of base rate proceedings.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-01**  
**Page 4 of 4**

- h) Confirm. While the recovery of costs is a benefit of the PRP, the primary purpose of the PRP, which is allowed by statute, is to replace aging infrastructure on a more proactive basis creating a more modern system that is both safer and more reliable.

Respondents: Mark Martin and Greg Waller



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-02**  
**Page 1 of 1**

**REQUEST:**

Provide the annual capital investment amounts for each year to date for the PRP and the estimated capital investments amounts for each year from now until expected completion of the PRP. This response should include any available estimates for expected annual PRP expenditures for the years 2023 through 2025.

- a. For the amounts provided for each year, above, provide the expected PRP rates through 2025 assuming no rate case activity during this time period.

**RESPONSE:**

Please refer to the record in Case No. 2017-00308. Specifically, the Company's response to AG DR No. 1-01 subpart (b)(iv) in which the Company provided annual actual and estimated capital investment from 2011-2022 as well as the Company's response to Staff DR No. 2-01 subpart (b) in which the Company provided annual estimated capital investment from 2023-2025. Please also refer to the Company's response to Staff Intra-Agency Memorandum DR No. 1-01 in which the Company provided actual and estimated PRP rates for 2018-2022 as well as the Company's response to AG DR No. 2-01 in which the Company provided estimated PRP rates for 2023-2025.

Respondents: Mark Martin and Greg Waller



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-03**  
**Page 1 of 1**

**REQUEST:**

Confirm that the recovery of costs associated with new lines or pipelines is not requested through the PRP. If the Company cannot confirm this, explain why and provide the instances where recovery was requested of and approved by the Commission for a new line or pipeline.

**RESPONSE:**

Confirmed. The recovery of costs associated with new lines or pipelines is not requested through the PRP.

Respondent: Mark Martin



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-04**  
**Page 1 of 1**

**REQUEST:**

Confirm that if a pipeline is built solely for the purpose of servicing a small amount of industrial customers (1-10) it is Atmos' position that those costs should be recovered via special contract rather than through base rates or the PRP.

**RESPONSE:**

We can confirm that extension of service to an industrial customer or group of customers is not recovered through PRP. However, such an extension would typically follow standard main extension policies reflected in the Company's tariffs and the sales or transportation service would be under tariff rates. These costs (and revenues) would ultimately be recovered and incorporated into base rates.

Respondent: Mark Martin



Case No. 2017-00349  
Atmos Energy Corporation, Kentucky Division  
AG DR Set No. 1  
Question No. 1-05  
Page 1 of 1

**REQUEST:**

Refer to the Direct Testimony of Mark Martin, p. 6. Provide all support the Company relied on in making the statement that Atmos has “the lowest distribution charges for residential customers of the major natural gas providers in Kentucky.”

**RESPONSE:**

Please see the Company's response to Staff DR No. 2-02.

Respondent: Mark Martin



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-06**  
**Page 1 of 1**

**REQUEST:**

Refer to the Direct Testimony of Mark Martin, p. 8, wherein he explains the average residential bill. Confirm that the average residential bill amount of \$55 in 2017 includes the cost of gas.

- a. Do the average residential bills in 2007, 2008, and 2009 referenced in the testimony reflect the cost of gas?
- b. Provide the average cost of gas for Atmos in 2007, 2008, 2009 and 2017, used to determine the average bills referenced in the testimony. Furthermore, provide the average non-gas bill for residential customers in 2007, 2008, 2009 and 2017.

**RESPONSE:**

- a) Yes.
- b) Please see the Company's response to Staff DR No. 2-03.

Respondent: Mark Martin



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-07**  
**Page 1 of 2**

**REQUEST:**

Refer to the Direct Testimony of Mark Martin, p.11, wherein he states that the forecasting process employed in Case No. 2015-00343 "was found by the Commission to be reasonable."

- a. Confirm that Case No. 2015-00343 was settled between all the parties and that settlement was approved by the Commission.
- b. Provide a citation to the Order in Case No. 2015-00343 where the Commission explicitly found the forecasting method utilized by Atmos to be reasonable.

**RESPONSE:**

- a) While the Company can confirm that Case No. 2015-00343 was settled between all parties and that settlement was approved by the Commission, the data request does not fully reflect Mr. Martin's testimony. The Company did not see any reference on page 11 of Mr. Martin's testimony; however, on lines 1-6 of page 12 of Mr. Martin's testimony, the question asks if the process for developing the base period and forecasted test period revenues was the same as prior rate case filings and the response was "Yes. And it is notable that the Commission found the Company's revenue forecast in Case No. 2013-00148 and Case No. 2015-00343 to be reasonable and accepted the normalized base-rate revenues without adjustment." Please note that Case No. 2013-00148 was fully litigated and the same process was used in 2015-00343 as well as this current case.
- b) On page 5 of the Commission's Order in Case No. 2015-00343, in the Analysis and Findings section, the Commission states "Based on a review of the Settlement Agreement, attachments thereto, and the entire case record, the Commission finds the Settlement Agreement to be reasonable and in the public interest." Ordering paragraphs 2 and 3 approved the Settlement Agreement in its entirety, and rates reflected in the settlement. Exhibit GLS-S1 of the testimony of Gary L. Smith in support of the Settlement Agreement clearly shows no adjustment to the revenue at present rates versus those revenues as filed by the Company, except those related to adoption of a different period defining normal weather.

From page 12 in the Commission's Order in Case No. 2013-00148, "The Commission finds Atmos-Ky.'s adjustments to be reasonable and accepts its

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normalized base-rate revenues.” On the top of page 23 in that same Order, a table shows Commission adjustments to revenue of \$0.

Respondent: Mark Martin



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**Atmos Energy Corporation, Kentucky Division**  
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**Question No. 1-08**  
**Page 1 of 1**

**REQUEST:**

Reference the petition, volume 1, numerical paragraph 8 on pp. 3-4. With regard to the amount of the proposed increase, state whether Atmos is measuring the increase from the date that new rates went into effect in Case. No. 2015-00343, or from the date of the application in the instant rate case.

**RESPONSE:**

The referenced amounts are based on a base period of January 2017 through December 2017 and a forecasted test period of April 1, 2018 through March 31, 2019 pursuant to KRS 278.192(1). The revenues forecasted at present rates (the rates in effect at the time of the filing) for the forecasted test period are projected to be \$10,416,024 less than are required for the Company to earn the rate of return recommended by Company witness Dr. Vander Weide. Also, please see the Company's response to Staff DR No. 1-71.

Respondent: Mark Martin



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**Question No. 1-09**  
**Page 1 of 1**

**REQUEST:**

Provide an itemization in real dollars of all benefits the R&D charge has brought to Atmos (KY) ratepayers.

- a. Has Atmos considered remitting funds raised under the rider to a different organization that has the ability to bring real dollar benefits to ratepayers? If not why not? Explain fully.

**RESPONSE:**

Please see the Company's responses to Staff DR No. 2-11 and AG DR No. 1-45.

Respondent: Mark Martin



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**Question No. 1-10**  
**Page 1 of 1**

**REQUEST:**

Reference the Waller testimony. Provide complete justification for the statement that Atmos' proposed ARM mechanism would not provide a guaranteed rate of return.

**RESPONSE:**

As explained in the Waller testimony beginning on page 9, the Commission has the ultimate authority to establish the rates charged by the Company, including the methodologies and ratemaking philosophies that underly them. The Commission has the authority to determine what costs are properly recovered and the details of the mechanism through which they are recovered and has the authority to modify both at any time. As such, the Company will always face some amount of regulatory risk and uncertainty and for that reason no rate of return is ever guaranteed.

Respondent: Greg Waller



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**REQUEST:**

Explain why Atmos believes its proposed ARM mechanism would comply with existing utility regulatory law in Kentucky.

**RESPONSE:**

Please see the Company's response to Staff DR No. 2-15.

Respondent: Mark Martin



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**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-12**  
**Page 1 of 1**

**REQUEST:**

Reference the Christian testimony, p. 6, wherein he describes the June 2017 refinancing of \$250 million. Provide the impact that this refinancing had on the company's capital structure.

- a. State whether Atmos has revised the ROE applicable to its PRP program to reflect the reduced cost of its debt. If not, why not?

**RESPONSE:**

The impact of including the June 2017 financing (\$750 million in new long-term debt) and adjusting the 3 YR debt to period end reduces the deficiency approximately \$3.4 million.

- a) The ROE used in PRP filings is specified in the Settlement Agreement in Case No. 2015-00343. Once set, it does not change between general rate cases.

Respondents: Joe Christian and Greg Waller



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-13**  
**Page 1 of 1**

**REQUEST:**

Refer to Schedule B.2 B of the Rev Req Model provided with the Company's filing. Provide the actual plant balance data in the same level of detail for each month from October 2013 through the most recent month available in live spreadsheet format.

**RESPONSE:**

Please see Attachment 1.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-13\_Att1 - Actual Plant Data Oct13-Sep17.xlsx, 9 Pages.

Respondent: Greg Waller



Account	Description	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15
39908	Other Tang. Property - Mainframe S/W	139,014	139,014	139,014	139,014	139,014	139,014	139,014	123,515	123,515	123,515	123,515	123,515	123,515	123,515	123,515	123,515
<b>Total KY Direct Div 009</b>		<b>397,556,093</b>	<b>399,611,900</b>	<b>401,105,145</b>	<b>407,026,840</b>	<b>407,995,128</b>	<b>411,730,995</b>	<b>414,395,485</b>	<b>412,466,316</b>	<b>413,517,998</b>	<b>416,151,742</b>	<b>418,008,105</b>	<b>424,195,446</b>	<b>425,485,780</b>	<b>440,260,477</b>	<b>443,434,030</b>	<b>446,222,219</b>

**Kentucky-Mid-States General Office (Division 091)**

Account	Description	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15
30100	Organization	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309
30300	Misc Intangible Plant	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552
39001	Structures Frame	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339
39004	Air Conditioning Equipment	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771
39009	Improvement to leased Premises	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834
39100	Office Furniture & Equipment	63,917	63,917	63,917	63,917	63,917	63,917	63,917	41,784	41,784	41,784	41,784	41,784	41,784	41,784	41,784	41,784
39200	Transportation Equipment	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110
39200	Tools, Shop & Garage Equipment	142,978	142,978	142,978	142,978	142,978	142,978	142,978	148,476	148,476	148,476	148,476	148,476	148,476	148,476	148,476	148,476
39500	Power Operated Equipment	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534
39600	Communication Equipment	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614
39800	Miscellaneous Equipment	817,796	817,796	817,796	817,796	817,796	817,796	817,796	817,796	817,796	817,796	817,796	817,796	817,796	811,208	811,208	811,208
39900	Other Tangible Property	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993
39901	Servers Hardware	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194
39902	Servers Software	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273
39903	Other Tangible Property - Network - H/W	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358
39906	Other Tang. Property - PC Hardware	864,795	864,795	864,795	864,795	864,795	864,795	864,795	864,795	864,795	864,795	864,795	864,795	864,795	864,795	864,795	864,795
39907	Other Tang. Property - PC Software	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816
39908	Other Tang. Property - Mainframe S/W	817,052	817,052	817,052	817,052	817,052	817,052	817,052	817,052	817,052	817,052	817,052	817,052	817,052	817,052	817,052	817,052
<b>Total Div Gen Office Div 091</b>		<b>4,953,234</b>	<b>4,979,948</b>	<b>4,993,956</b>	<b>4,993,956</b>	<b>5,010,663</b>	<b>4,988,938</b>	<b>4,988,877</b>	<b>4,988,888</b>	<b>4,988,874</b>	<b>4,988,874</b>	<b>4,988,874</b>	<b>5,054,276</b>	<b>5,047,688</b>	<b>5,085,601</b>	<b>5,085,472</b>	<b>5,100,162</b>

**Shared Services General Office (Division 002)**

Account	Description	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15
39000	Structures & Improvements	480,148	481,439	486,268	486,287	486,287	492,992	939,477	940,822	940,720	940,720	940,720	1,305,246	1,316,487	1,346,646	2,097,104	2,087,104
39005	G-Structures & Improvements	9,154,286	9,154,286	9,154,286	9,154,286	9,154,286	9,154,286	9,154,286	9,154,286	9,154,286	9,199,401	9,199,401	9,199,401	9,199,401	9,199,401	9,199,401	9,199,401
39009	Improvement to leased Premises	8,856,029	8,856,029	8,856,029	8,856,029	8,856,029	8,856,029	8,856,029	8,856,029	8,856,029	8,856,029	8,856,029	8,856,029	8,856,029	8,856,029	8,856,029	8,856,029
39020	Struct & Improv AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39028	Improv-Leased AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39100	Office Furniture & Equipment	9,218,296	9,218,296	9,298,222	9,298,222	9,298,222	9,347,436	9,347,436	9,359,619	9,416,214	9,421,895	9,421,895	10,496,896	10,580,772	10,660,617	10,833,939	10,936,551
39104	G-Office Furniture & Equip.	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741
39120	Off Furn & Equip-AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39200	Transportation Equipment	99,143	99,143	99,143	99,143	99,143	99,143	99,143	99,143	99,143	99,143	103,416	103,416	103,416	103,416	103,416	103,416
39400	Tools, Shop & Garage Equipment	240,098	252,397	252,397	252,397	252,397	252,397	252,397	252,397	252,397	252,397	254,975	264,481	264,476	264,476	264,476	271,572
39420	Tools And Garage-AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39500	Laboratory Equipment	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632
39700	Communication Equipment	2,448,692	2,448,692	2,448,692	2,448,692	2,448,692	2,448,692	2,448,692	2,448,692	2,448,692	2,448,692	2,448,692	2,448,692	2,448,692	2,448,692	2,448,692	2,461,180
39720	Commun Equip AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39800	Miscellaneous Equipment	437,555	466,272	466,272	466,272	474,355	474,925	474,925	474,925	474,925	481,673	481,673	481,521	481,521	481,521	481,521	481,521
39820	Misc Equip - AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39900	Other Tangible Property	162,268	162,268	162,268	162,268	162,268	162,268	162,268	162,268	162,268	162,268	168,103	168,103	168,103	168,103	168,103	168,103
39901	Servers Hardware	28,581,936	28,581,336	29,080,621	28,844,353	28,844,353	28,844,299	29,086,086	29,086,041	29,086,997	29,086,997	29,087,101	29,891,192	29,891,161	29,891,161	38,341,759	38,856,600
39902	Servers Software	14,646,369	14,646,369	14,345,680	14,345,484	14,345,484	14,345,484	14,845,692	14,844,245	15,008,936	15,008,936	15,055,591	16,346,609	16,346,637	16,346,637	16,894,391	16,895,736
39903	Other Tangible Property - Network - H/W	3,795,559	3,795,559	3,559,902	3,560,480	3,560,480	3,560,480	3,560,450	3,560,450	3,560,450	3,560,450	3,560,450	3,560,450	3,560,450	3,560,450	3,560,450	3,253,171
39906	Other Tang. Property - PC Hardware	2,666,778	2,666,778	2,621,505	2,621,505	2,621,505	2,621,505	2,627,937	2,627,937	2,630,968	2,645,606	2,666,032	2,696,309	2,696,306	2,694,298	2,539,324	2,649,204
39907	Other Tang. Property - PC Software	1,612,149	1,612,149	1,019,047	1,019,047	1,019,047	1,019,047	1,019,047	1,019,047	1,029,795	1,029,795	1,029,795	1,029,795	1,029,795	1,027,518	1,011,760	1,013,548
39908	Other Tang. Property - Mainframe S/W	93,130,416	94,141,569	94,850,996	94,099,905	94,121,969	94,122,109	94,122,038	94,122,038	94,266,598	94,473,868	94,512,123	95,314,477	95,310,014	95,423,946	97,799,640	97,800,114
39909	Other Tang. Property - Application Software	2,614,619	2,614,619	1,010,232	1,010,232	1,010,232	1,010,232	1,010,232	1,010,232	1,010,232	1,010,232	1,010,232	1,010,232	1,010,232	1,010,232	1,010,232	1,010,232
39921	Servers-Hardware-AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39922	Servers-Software-AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39923	Network Hardware-AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39926	Pc Hardware-AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39928	Application SW-AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39931	ALGN-Servers-Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39932	ALGN-Servers-Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39938	ALGN-Application SW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Shared Services Div 002</b>		<b>176,211,114</b>															

Account	Description	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15
39900	Other Tangible Property	610,178	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166
39901	Servers Hardware	7,892,587	8,115,294	7,882,644	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,519
39902	Servers Software	1,618,294	1,786,585	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302
39903	Other Tangible Property - Network - H/W	481,847	494,467	494,406	494,406	494,406	494,406	494,406	494,406	494,406	494,406	494,406	494,406	494,406	494,406	494,406	494,406
39906	Other Tang. Property - PC Hardware	749,347	749,347	864,718	864,718	864,718	866,675	868,600	868,712	868,860	867,018	868,866	872,763	872,792	876,897	988,599	988,895
39907	Other Tang. Property - PC Software	491,869	491,869	499,710	499,710	499,710	499,710	499,710	499,710	499,710	499,710	499,710	499,710	499,710	499,710	491,799	491,799
39908	Other Tang. Property - Mainframe S/W	104,369,582	107,263,687	107,327,365	108,078,413	108,078,413	108,078,413	108,078,413	108,078,413	108,078,413	108,078,413	108,078,413	109,873,866	109,924,012	109,933,449	109,829,627	109,827,531
39910	CKV-Other Tangible Property	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992
39916	CKV-Oth Tang Prop-PC Hardware	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015
39917	CKV-Oth Tang Prop-PC Software	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541
39918	CKV-Oth Tang Prop-App	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Shared Services Div 012</b>		<b>153,111,081</b>	<b>156,464,594</b>	<b>156,219,881</b>	<b>157,232,983</b>	<b>157,232,983</b>	<b>157,234,840</b>	<b>157,240,625</b>	<b>157,240,738</b>	<b>157,241,182</b>	<b>157,244,484</b>	<b>157,266,324</b>	<b>159,091,056</b>	<b>159,200,571</b>	<b>159,216,190</b>	<b>159,216,257</b>	<b>159,228,084</b>

Atmos Energy Corporation  
 Plant-in-Service (Account 101)  
 October 2013 through September 2017

Kentucky Direct (Division 009)

Account	Description	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16
30100	Organization	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330
30200	Franchises & Consents	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853	119,853
32520	Producing Leaseholds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32540	Rights of Ways	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33100	Producing Gas Wells - Well Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33201	Field Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33202	Tributary Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33400	Field Meas. & Reg. Sta. Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33600	Purification Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35010	Land	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127	261,127
35020	Rights of Way	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682
35100	Structures and Improvements	17,916	17,916	17,916	17,916	17,916	17,916	17,916	17,916	17,916	17,916	17,916	17,916	17,916	17,916	17,916	17,916
35102	Compression Station Equipment	153,261	153,261	153,261	153,261	153,261	153,261	153,261	153,261	153,261	153,261	153,261	153,261	153,261	153,261	153,261	153,261
35103	Meas. & Reg. Sta. Structures	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,138
35104	Other Structures	137,443	137,443	137,443	137,443	137,443	137,443	137,443	137,443	137,443	137,443	137,443	137,443	137,443	137,443	137,443	137,443
35200	Wells \ Rights of Way	5,870,020	5,870,020	5,870,020	5,870,020	5,870,020	5,870,020	6,650,497	6,646,226	6,646,226	6,646,226	6,646,226	6,646,226	6,646,226	6,646,226	6,646,226	6,646,226
35201	Well Construction	1,699,999	1,699,999	1,699,999	1,699,999	1,699,999	1,699,999	1,699,999	1,699,999	1,699,999	1,699,999	1,699,999	1,699,999	1,699,999	1,699,999	1,699,999	1,699,999
35202	Well Equipment	424,750	424,750	424,750	424,750	424,750	424,750	415,819	415,819	415,819	415,819	415,819	415,819	415,819	415,819	415,819	415,819
35203	Cushion Gas	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833
35210	Leaseholds	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530
35211	Storage Rights	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614
35301	Field Lines	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497
35302	Tributary Lines	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458
35400	Compressor Station Equipment	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446
35500	Meas & Reg. Equipment	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883
35600	Purification Equipment	414,663	414,663	414,663	414,663	414,663	414,663	414,663	414,663	414,663	414,663	414,663	414,663	414,663	414,663	414,663	414,663
35610	Land	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970
35620	Rights of Way	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772
35602	Structures & Improvements	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002
35603	Other Structures	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826
36700	Mains Cathodic Protection	185,509	185,509	185,509	185,509	185,509	185,509	185,509	185,509	185,509	185,509	185,509	185,509	185,509	185,509	185,509	185,509
26701	Mains - Steel	27,762,017	27,762,017	27,762,017	27,762,017	27,762,017	27,762,017	27,762,017	27,762,017	27,762,017	27,762,017	27,762,017	27,762,017	27,762,017	27,762,017	27,762,017	27,762,017
26901	Meas. & Reg. Equipment	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022
26902	Meas. & Reg. Equipment	2,269,871	2,269,871	2,269,871	2,269,871	2,269,871	2,269,871	2,269,871	2,269,871	2,269,871	2,269,871	2,269,871	2,269,871	2,269,871	2,269,871	2,269,871	2,269,871
37400	Land & Land Rights	531,167	531,167	531,167	531,167	531,167	531,167	531,167	531,167	531,167	531,167	531,167	531,167	531,167	531,167	531,167	531,167
37401	Land	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326
37402	Land Rights	1,486,119	1,486,119	1,486,119	1,486,119	1,486,119	1,486,119	1,486,119	1,486,119	1,486,119	1,486,119	1,486,119	1,486,119	1,486,119	1,486,119	1,486,119	1,486,119
37403	Land Other	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784
37500	Structures & Improvements	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168
37501	Structures & Improvements T.B.	99,818	99,818	99,818	99,818	99,818	99,818	99,818	99,818	99,818	99,818	99,818	99,818	99,818	99,818	99,818	99,818
37502	Land Rights	46,264	46,264	46,264	46,264	46,264	46,264	46,264	46,264	46,264	46,264	46,264	46,264	46,264	46,264	46,264	46,264
37503	Improvements	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005
37600	Mains Cathodic Protection	20,900,394	20,900,394	20,900,394	20,900,394	20,900,394	20,900,394	20,900,394	20,900,394	20,900,394	20,900,394	20,900,394	20,900,394	20,900,394	20,900,394	20,900,394	20,900,394
37601	Mains - Steel	95,861,464	95,861,464	95,861,464	95,861,464	95,861,464	95,861,464	95,861,464	95,861,464	95,861,464	95,861,464	95,861,464	95,861,464	95,861,464	95,861,464	95,861,464	95,861,464
37602	Mains - Plastic	64,132,672	64,132,672	64,132,672	64,132,672	64,132,672	64,132,672	64,132,672	64,132,672	64,132,672	64,132,672	64,132,672	64,132,672	64,132,672	64,132,672	64,132,672	64,132,672
37800	Meas & Reg. Sta. Equip - General	6,240,180	6,239,800	6,234,159	6,253,957	6,280,164	6,436,852	6,536,027	6,693,739	6,690,337	6,693,712	6,711,225	6,724,544	6,781,950	6,956,064	6,982,404	6,996,216
37900	Meas & Reg. Sta. Equip - City Gate	2,725,115	2,725,119	2,725,119	2,740,054	2,739,660	2,837,887	2,828,379	2,800,097	2,800,097	2,883,484	3,076,430	3,094,342	3,133,070	3,158,205	3,158,227	3,158,428
37905	Meas & Reg. Sta. Equipment T.b.	1,393,821	1,393,821	1,393,821	1,393,821	1,393,821	1,393,821	1,393,821	1,393,821	1,393,821	1,393,821	1,393,821	1,393,821	1,393,821	1,393,821	1,393,821	1,393,821
38000	Services	102,853,729	103,492,093	104,047,254	104,757,776	104,894,962	105,782,479	106,567,573	107,258,513	108,043,145	108,717,480	109,485,509	109,425,736	110,067,302	110,594,875	111,107,767	111,587,468
38100	Meters	23,763,492	25,381,438	25,483,958	26,652,765	26,930,077	28,167,837	28,407,453	27,093,283	27,389,542	27,512,179	27,780,980	27,878,480	28,873,138	29,217,444	29,360,707	29,739,325
38200	Meter Installations	50,089,151	50,097,254	50,380,782	50,392,019	50,385,004	50,397,414	50,462,808	50,424,827	50,540,363	50,630,362	50,544,950	50,558,184	54,899,880	54,796,997	54,833,878	54,898,888
38300	House Regulators	7,999,041	8,001,065	7,962,070	7,970,451	7,989,039	8,028,871	8,102,197	7,941,983	7,953,442	7,982,008	8,025,998	8,023,019	9,254,190	9,447,760	9,472,352	9,489,172
38400	House Reg. Installations	154,276	154,276	154,276	154,276	154,2											

Account	Description	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16
39906	Other Tang. Property - Mainframe S/W	123,615	123,615	123,615	123,615	123,615	123,615	123,615	123,615	123,615	123,615	123,615	123,615	123,615	123,615	123,615	123,615
<b>Total KY Direct Div 009</b>		<b>445,065,989</b>	<b>448,174,817</b>	<b>450,824,784</b>	<b>452,521,048</b>	<b>453,545,378</b>	<b>462,073,954</b>	<b>465,677,479</b>	<b>470,188,396</b>	<b>473,889,806</b>	<b>474,463,062</b>	<b>476,619,542</b>	<b>477,642,843</b>	<b>479,502,602</b>	<b>498,893,195</b>	<b>501,228,167</b>	<b>504,728,432</b>

**Kentucky-Mid-States General Office (Division 091)**

Account	Description	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16
30100	Organization	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309
30300	Misc Intangible Plant	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552
39001	Structures Frame	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339
39004	Air Conditioning Equipment	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771
39009	Improvement to leased Premises	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834
39100	Office Furniture & Equipment	41,784	39,554	39,554	39,554	39,554	42,653	42,653	42,653	42,653	42,653	42,653	41,397	41,397	41,397	41,397	41,397
39200	Transportation Equipment	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110
39400	Tools, Shop & Garage Equipment	163,168	163,707	163,707	163,707	163,707	163,707	163,707	177,699	177,699	178,789	178,789	178,789	178,789	178,789	178,789	178,789
39600	Power Operated Equipment	19,534	19,534	19,534	19,534	11,037	11,037	11,037	15,719	15,719	20,691	20,626	20,516	20,516	20,516	20,516	20,516
39700	Communication Equipment	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	-	-	-	-	-	-	-
39800	Miscellaneous Equipment	811,208	811,208	811,208	811,208	811,208	811,208	811,208	814,167	814,167	814,167	814,167	814,167	814,167	814,167	814,167	814,167
39900	Other Tangible Property	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993
39901	Servers Hardware	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	6,124	6,124	6,124	6,124	6,124
39902	Servers Software	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	-	-	-	-	-
39903	Other Tangible Property - Network - H/W	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	-	-	-	-	-
39906	Other Tang. Property - PC Hardware	325,080	325,080	325,080	325,080	325,080	325,080	325,080	335,326	335,326	335,326	335,326	335,681	335,681	335,681	335,681	335,681
39907	Other Tang. Property - PC Software	74,880	74,880	74,880	74,880	74,880	74,880	74,880	74,880	74,880	74,880	74,880	35,064	35,064	35,064	35,064	35,064
39908	Other Tang. Property - Mainframe S/W	897,807	898,473	898,473	898,473	898,473	898,473	898,473	898,473	898,473	898,473	897,085	897,085	897,085	897,085	897,085	897,085
<b>Total Div Gen Office Div 091</b>		<b>4,720,805</b>	<b>4,719,783</b>	<b>4,719,783</b>	<b>4,719,783</b>	<b>4,711,286</b>	<b>4,714,384</b>	<b>4,714,384</b>	<b>4,746,113</b>	<b>4,746,113</b>	<b>4,753,091</b>	<b>3,822,932</b>	<b>3,822,821</b>	<b>3,822,821</b>	<b>3,821,715</b>	<b>3,821,715</b>	<b>3,844,890</b>

**Shared Services General Office (Division 002)**

Account	Description	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16
39000	Structures & Improvements	2,097,104	2,097,104	2,097,104	2,097,104	2,097,104	2,101,891	2,122,651	2,122,072	2,146,247	2,146,247	2,180,967	2,176,307	2,180,967	2,187,041	2,187,560	2,193,301
39005	G-Structures & Improvements	9,199,401	9,199,401	9,199,401	9,199,401	9,199,401	9,199,401	9,199,401	9,199,401	9,199,401	9,199,401	9,199,401	9,199,401	9,133,015	9,133,015	9,133,015	9,133,015
39009	Improvement to leased Premises	8,883,224	8,883,224	8,883,224	8,965,959	8,968,284	8,968,284	8,968,580	8,968,572	8,968,572	8,968,572	8,968,040	8,968,040	8,968,040	8,968,040	8,968,040	8,968,040
39020	Struct & Improv AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	39,167	39,167	39,167
39029	Improv-Leased AEAM	-	-	-	-	-	-	-	-	-	-	532	532	532	532	532	532
39100	Office Furniture & Equipment	10,936,551	10,585,817	10,587,983	10,631,819	10,645,619	10,648,934	10,648,934	10,685,891	10,685,891	10,685,891	10,476,421	10,464,530	10,469,654	10,519,988	10,532,621	10,533,370
39104	G-Office Furniture & Equip.	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741	63,741
39120	Off Furn & Equip-AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	221,289	221,289	221,289
39200	Transportation Equipment	103,416	103,416	103,416	103,416	103,416	103,416	103,416	103,416	103,416	103,416	103,416	103,416	103,416	103,416	103,416	103,416
39400	Tools, Shop & Garage Equipment	294,948	309,560	310,208	310,208	433,307	439,357	439,357	440,788	439,016	439,171	411,276	434,225	453,887	453,643	453,910	461,122
39420	Tools And Garage-AEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	42,919	42,919	42,919
39600	Laboratory Equipment	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632	23,632
39700	Communication Equipment	2,461,160	2,461,161	2,461,161	2,461,161	2,461,161	2,426,749	2,439,980	2,439,980	2,439,980	2,439,980	2,431,166	2,431,166	2,431,166	2,431,166	2,431,166	2,431,166
39720	Commun Equip AEAM	-	-	-	-	-	-	-	-	-	-	8,824	8,824	8,824	8,824	8,824	8,824
39800	Miscellaneous Equipment	481,521	481,521	481,521	481,521	481,521	481,521	489,063	488,909	488,909	488,909	814,832	836,296	836,370	836,030	836,030	836,030
39820	Misc Equip - AEAM	-	-	-	-	-	-	-	-	-	-	7,388	7,388	7,388	7,388	7,388	7,388
39800	Other Tangible Property	168,103	168,103	168,103	168,103	168,103	168,103	168,103	168,103	168,103	168,103	168,103	184,217	184,217	184,107	184,107	184,107
39901	Servers Hardware	38,694,844	38,698,557	38,701,448	38,699,116	38,699,085	30,267,065	30,336,525	30,336,294	30,336,294	30,336,300	31,577,360	31,576,701	31,580,685	31,581,195	31,583,849	31,587,342
39902	Servers Software	16,885,891	16,886,104	16,886,418	16,886,594	17,001,892	18,922,077	18,948,934	16,948,310	16,948,323	16,948,323	18,136,923	18,136,923	18,136,923	18,137,049	18,137,049	18,138,553
39903	Other Tangible Property - Network - H/W	3,253,171	3,254,075	3,253,713	3,253,713	3,270,658	3,256,714	3,256,714	3,256,714	3,256,714	3,256,714	3,276,588	3,276,588	3,277,046	3,276,959	3,277,324	3,277,324
39906	Other Tang. Property - PC Hardware	2,549,525	2,555,286	2,555,286	2,560,471	2,560,471	1,808,182	1,867,012	1,669,448	1,669,448	1,669,448	2,338,177	2,341,851	2,341,851	2,358,639	2,365,433	2,367,555
39907	Other Tang. Property - PC Software	1,013,532	1,013,537	1,013,537	1,013,537	1,013,537	696,133	696,133	696,133	696,133	696,133	696,133	696,133	696,133	696,133	696,133	696,133
39908	Other Tang. Property - Mainframe S/W	97,799,820	97,800,419	97,801,028	97,822,848	99,426,841	100,145,938	100,155,426	100,167,922	100,231,642	100,226,838	83,232,308	83,240,232	83,240,232	83,240,772	83,251,420	83,923,786
39909	Other Tang. Property - Application Software	1,010,232	1,010,232	1,010,232	1,010,232	1,010,232	962,650	962,650	962,650	962,650	962,650	962,650	962,650	962,650	962,650	962,650	962,650
39921	Servers-Hardware-AEAM	-	-	-	-	-	-	-	-	-	-	1,628,900	1,628,900	1,628,900	1,628,900	1,628,900	1,628,900
39922	Servers-Software-AEAM	-	-	-	-	-	-	-	-	-	-	961,256	961,256	961,256	961,256	961,256	961,256
39923	Network Hardware-AEAM	-	-	-	-	-	-	-	-	-	-	37,965	37,965	37,965	37,965	37,965	37,965
39926	Pc Hardware-AEAM	-	-	-	-	-	-	-	-	-	-	36,616	36,616	36,616	36,616	36,616	36,616
39928	Application SW-AEAM	-	-	-	-	-	-	-	-	-	-	18,735,344	18,735,344	18,735,344	18,735,344	18,735,344	18,735,344
39931	ALGN-Servers-Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39932	ALGN-Servers-Software	-	-	-	-	-											

Account	Description	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16
39900	Other Tangible Property	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166
39901	Servers Hardware	7,924,717	7,924,717	7,924,716	8,003,136	8,005,705	8,007,132	8,008,992	8,006,981	8,573,259	8,994,037	9,337,089	9,346,274	9,346,355	9,346,140	9,346,140	9,346,140
39902	Servers Software	1,786,302	1,786,302	1,786,302	1,786,636	1,800,594	1,800,655	1,800,635	1,800,635	1,857,280	1,857,210	1,884,820	1,884,902	1,884,910	1,884,890	1,884,890	1,884,890
39903	Other Tangible Property - Network - H/W	494,406	494,406	494,406	533,585	533,775	534,223	534,074	534,068	534,163	534,183	628,992	629,268	629,295	629,226	629,226	629,226
39906	Other Tang. Property - PC Hardware	998,792	998,806	998,807	998,807	1,002,637	870,516	907,639	907,504	910,958	910,958	938,805	938,805	938,816	939,975	939,975	939,975
39907	Other Tang. Property - PC Software	491,799	491,799	491,799	491,799	491,799	188,782	188,782	188,782	188,782	188,782	190,247	190,247	190,247	190,247	190,247	190,247
39908	Other Tang. Property - Mainframe S/W	109,838,707	109,838,698	109,838,698	110,782,290	111,574,863	107,715,256	107,691,353	107,690,427	109,149,181	109,147,153	110,808,094	110,629,158	110,671,190	111,204,468	111,197,919	111,528,226
39910	CKV-Other Tangible Property	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992
39916	CKV-Oth Tang Prop-PC Hardware	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015
39917	CKV-Oth Tang Prop-PC Software	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541
39918	CKV-Oth Tang Prop-App	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Shared Services Div 012</b>		<b>159,264,785</b>	<b>159,264,820</b>	<b>159,264,820</b>	<b>160,335,954</b>	<b>161,147,877</b>	<b>156,854,047</b>	<b>156,866,959</b>	<b>156,855,879</b>	<b>159,360,412</b>	<b>159,387,551</b>	<b>161,347,552</b>	<b>161,376,374</b>	<b>161,408,823</b>	<b>161,942,955</b>	<b>161,936,406</b>	<b>162,276,970</b>





Account	Description	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17
39900	Other Tangible Property	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166
39901	Servers Hardware	9,346,140	9,346,140	9,346,140	8,903,052	8,911,967	8,911,967	9,310,607	9,310,764	9,310,689	9,310,701	9,310,701	9,310,701	9,310,701	9,310,701	9,310,701	9,310,701
39902	Servers Software	1,884,890	1,884,890	1,884,890	1,816,284	1,891,197	1,891,146	1,891,145	1,891,145	1,891,145	1,891,145	1,891,145	1,891,145	1,891,145	1,891,145	1,891,145	1,891,145
39903	Other Tangible Property - Network - H/W	629,226	629,226	629,226	629,226	629,226	629,226	629,226	629,226	629,226	629,226	629,226	629,226	629,226	629,226	629,226	629,226
39906	Other Tang. Property - PC Hardware	939,975	939,975	943,504	813,065	813,065	813,065	857,054	859,801	859,801	859,801	859,801	859,801	861,609	861,609	861,685	864,997
39907	Other Tang. Property - PC Software	190,247	190,247	190,247	190,247	190,247	190,247	190,247	190,247	190,247	190,247	190,247	190,247	190,247	190,247	190,247	190,247
39908	Other Tang. Property - Mainframe S/W	111,606,981	111,612,487	111,612,461	89,487,465	89,804,298	89,804,216	88,307,523	88,412,213	88,430,664	88,537,849	88,582,342	88,352,052	88,420,428	88,408,235	88,410,831	88,408,289
39910	CKV-Other Tangible Property	91,992	91,992	113,831	113,831	113,831	113,831	113,831	113,831	113,831	113,831	113,831	113,831	123,484	325,072	339,971	339,658
39916	CKV-Oth Tang Prop-PC Hardware	194,015	194,015	228,123	228,123	228,123	228,123	228,123	228,123	228,123	228,123	228,123	231,529	241,784	252,015	253,562	257,288
39917	CKV-Oth Tang Prop-PC Software	90,541	90,541	102,576	102,576	102,576	102,576	102,576	102,576	102,576	102,576	102,576	103,880	103,892	103,892	103,892	103,892
39918	CKV-Oth Tang Prop-App	-	-	20,560	20,560	20,560	20,560	20,560	20,560	20,560	20,560	20,560	20,560	20,560	20,560	20,560	20,560
<b>Total Shared Services Div 012</b>		<b>162,358,712</b>	<b>162,361,218</b>	<b>164,381,296</b>	<b>140,162,841</b>	<b>140,380,141</b>	<b>140,380,001</b>	<b>139,548,095</b>	<b>139,818,049</b>	<b>139,851,129</b>	<b>139,952,499</b>	<b>140,538,647</b>	<b>140,325,403</b>	<b>140,901,363</b>	<b>141,101,066</b>	<b>141,205,347</b>	<b>141,254,127</b>



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-14**  
**Page 1 of 1**

**REQUEST:**

Refer to the table at the top of page 7 of Mr. Waller's Direct Testimony detailing actual and projected investment amounts.

- a. Describe all known reasons why the average PRP investment in column 2 is estimated at much higher levels in 2017 and 2018 than was the case for the years 2012 through 2016. (Average actual PRP investment over that 5 year period amounted to \$24.8 million while the projected amounts for 2017 and 2018 both exceed \$40 million.) In the answer, distinguish between Kentucky division-only investment and investment allocated from each of the other divisions.
- b. Describe all known reasons why the average Non PRP investment in column 3 is estimated at higher levels in 2017 and 2018 than was the case for the years 2012 through 2015. (Average actual PRP investment over the 5 year period including 2016 amounted to \$23.6 million while the projected amounts for 2017 and 2018 both exceed \$32 million.) In the answer, distinguish between Kentucky only investment and investment allocated from each of the other divisions.

**RESPONSE:**

- a) Please see the Company's responses to Staff DR No. 2-18 and AG DR No. 1-48. There is no investment allocated from other divisions included in the PRP.
- b) Please refer to the Waller testimony beginning on page 13 and the Company's response to Staff DR No. 1-11 for a description of the capital planning and budgeting process for the Company. The table referenced in the request represents direct investment only. Allocated investment is relatively small and not a significant driver.

Respondent: Greg Waller



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-15**  
**Page 1 of 1**

**REQUEST:**

Refer to page 14 of Mr. Waller's Direct Testimony in regards to the Company's five-year plan for direct investment in Kentucky. Provide a copy of the Company's two most recent five-year plans for direct investment in Kentucky.

**RESPONSE:**

Please see below:

FY17 5yr Plan	2015 Actual	2016 Proj (Jul)	2017	2018	2019	2020	2021	'17-'21 CAGR
Fiscal Yr CapEx <i>\$ millions</i>	\$ 55,438	\$ 64,341	\$ 71,723	\$ 80,412	\$ 90,061	\$ 100,868	\$ 112,972	12.0%

FY18 5yr Plan	2016 Actual	2017 Proj (Jul)	2018	2019	2020	2021	2022	'18-'22 CAGR
Fiscal Yr CapEx <i>\$ millions</i>	\$ 64,449	\$ 73,464	\$ 77,052	\$ 86,298	\$ 96,654	\$ 108,252	\$ 121,242	12.0%

Respondent: Greg Waller



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-16**  
**Page 1 of 2**

**REQUEST:**

Refer to page 7, lines 21-26 of Mr. Martin's Direct Testimony wherein he states that since the last rate case in 2015, "Atmos Energy has undertaken substantial investments in technology and process improvements to ensure that it provides the best and most efficient customer service possible" and how this will enable the Company "to be more productive."

- a. Identify, describe and quantify each of the substantial investments in technology and process improvements that have occurred since the last rate case in 2015 and those that are projected and included in the test year. Provide this information for all such investments, not only those related specifically to customer service. Provide this information by project if it is available.
- b. Provide a copy of the capital expenditure authorizations/justifications, including all economic analyses developed and reviewed by management for each of the substantial investments identified in response to part (a) of this question, by project if it is available.
- c. Identify all rate base and operating expense impacts for the base period and forecasted test period, along with all other assumptions, which reflect the impact of reductions in employees, expenses and costs related to improvements in efficiency and productivity, including, but not limited to, those investments identified and described in response to part (a) of this question. Provide the historical costs (by account number and description) before the related efficiency/productivity and compare this to the reduced costs (by account number and description), and identify the difference related to cost savings from efficiency/productivity.

**RESPONSE:**

- a) Listed below are projects since the last rate case that represent investments in technology and process improvements.

Project No. 010.23155 Service Order Notifications - Automated notifications via text message or phone call to customer in advance of a Service Technician arriving for a scheduled service appointment. This capabilities alerts the customer that a service technician is expected to arrive within 45-90 minutes.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-16**  
**Page 2 of 2**

Project No. 010.28077 Customer Outreach - Automated workflow to follow up with customers whose gas has been turned off due to issues with appliances within the residence. This capability allows us to better assist customers in the required steps of getting gas turned back on.

Project No. 010.29451 Preference Center and Customer Communications - Ability for customers to sign up for and receive automated text message and/or email notifications for events on their account, such as a new bill ready for their review, a payment due, or payment received. Customers can select their communication preferences via the online Account Center or a customer support associate.

- b) Projects are proposed within the annual budgeting cycle. Each project is reviewed by a governance team and the items listed in subpart (a) were approved due to their importance. The authorizations/approvals are processed within the Company's PowerPlant system. Please see Attachment 1 for a flow chart of the process.
- c) The Company strives to operate effectively and efficiently throughout its normal course of business. To the extent efficiency and productivity gains were achieved and/or expected from any of the initiative cited above or through the Company's normal course of business, those adjustments would be reflected in the actual results and budgeted amounts that became the basis for the forward looking level of operating expense in this case. The actual costs of the projects listed above are included in Plant in Service (and therefore rate base) from the time that they were put into service.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-16\_Att1 - Process Chart.pdf, 1 Page.

Respondents: Mark Martin and Greg Waller

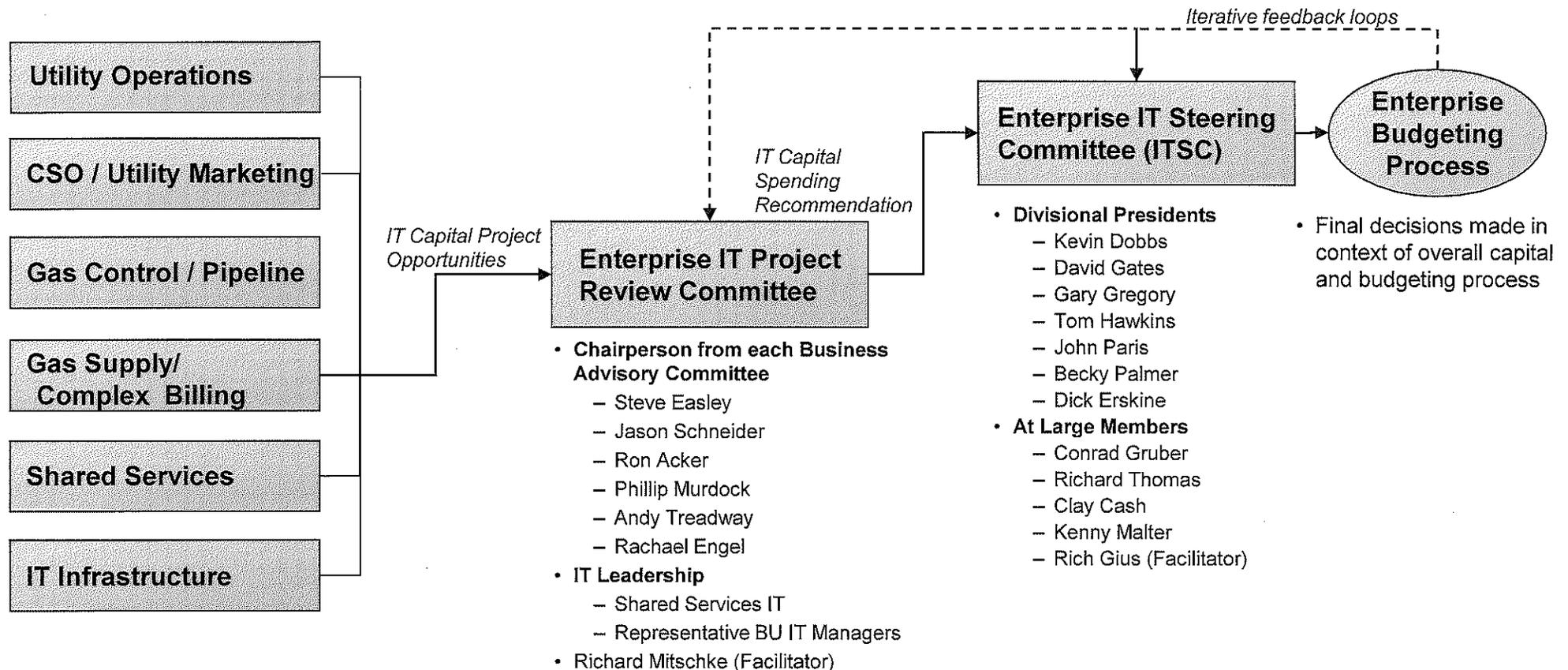


# Prioritization Process

*Multiple groups generate, scope, and prioritize project opportunities across all areas of the business*

*Leaders from each group organize, consolidate, prioritize and propose recommendations*

*Business leadership reviews, refines, and confirms prioritization for input into enterprise budgeting & planning*





**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**DR AG Set No. 1**  
**Question No. 1-17**  
**Page 1 of 1**

**REQUEST:**

Refer to Schedules D.2.1, D.2.2, and D.2.3 of the Rev Req Model showing adjustments to revenues and expenses.

- a. Provide the electronic workpapers supporting these schedules.
- b. Disaggregate each of the revenue amounts shown on these schedules into base, PGA, PRP, and other revenue components.

**RESPONSE:**

Please see the Company response to Staff DR No. 1-71.

Respondents: Mark Martin and Greg Waller



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-18**  
**Page 1 of 2**

**REQUEST:**

Refer to the allocation percentages shown on Exhibit GKW-1 for the 2017 fiscal year based on cost data for the twelve months ended September 30, 2016.

- a. Provide an updated version of Exhibit GKW-1 using actual data for the twelve months ended September 30, 2017 in the same format. Provide in electronic format with all formulas intact.
- b. Provide the number of employees for each division/nonregulated affiliate shown on Exhibit GKW-1 for each month from October 2013 through the most recent month for which actual information is available and all budget/forecast months thereafter through the end of the test year. Provide in electronic format with all formulas intact.
- c. Provide total operating expenses, excluding income taxes, for each division/nonregulated affiliate shown on Exhibit GKW-1 for each month from January 2013 through the most recent month for which actual information is available and all budget/forecast months thereafter through the end of the test year. Provide in electronic format with all formulas intact.

**RESPONSE:**

- a) Please see Attachment 1.
- b) Please see Attachment 2. Employee headcount projections by division have not been made after the Fiscal 2018 budget.
- c) Please see Attachment 3. Total operating expense projections by division have not been made after the Fiscal 2018 budget.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-18\_Att1 - FY18 Allocation Factors.xlsx, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, AG\_1-18\_Att2 - Number of Employees.xlsx, 5 Pages.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-18**  
**Page 2 of 2**

ATTACHMENT 3 - Atmos Energy Corporation, AG\_1-18\_Att3 - Total Operating Expenses.xlsx, 72 Pages.

Respondents: Laura Gillham and Greg Waller

ATMOS ENERGY CORPORATION  
 Allocation of Atmos Corporate (Co. # 10) Cost Based on 12 Month Period Ended 9/30/17

		30	60	20	20	50	70	80	180	
		Total	West Tex Div	CO/KS Div	LA Div 007	LA Div 077	Kentucky/ MidStates Div	Mississippi Div	Mid-Tex Div	Atmos P/L
<b>ALL COMPANIES</b>										
<b>A. Composite Allocation Factor</b>										
	Gross Direct PP&E	\$ 11,351,054,951	775,535,809	627,897,312	271,823,262	684,712,282	1,207,787,075	644,175,624	4,336,467,256	2,741,038,028
	Average Number of Customers	# 3,119,142	301,348	252,821	74,063	275,380	341,608	247,554	1,625,785	314
	Total O&M Expense *	\$ 405,258,098	31,424,110	26,709,190	8,445,043	23,663,510	38,899,593	35,122,692	122,663,805	115,799,113
	(* w/o Allocation)									
<b>Total Composite Factor</b>										
	Gross Direct PP&E	% 100.00%	6.83%	5.53%	2.39%	6.03%	10.64%	5.68%	38.20%	24.15%
	Average Number of Customers	% 100.00%	9.66%	8.11%	2.37%	8.83%	10.95%	7.94%	52.12%	0.01%
	Total O&M Expense	% 100.00%	7.75%	6.59%	2.08%	5.84%	9.60%	8.67%	30.27%	28.08%
	Total Composite Factor for FY 2018	% 100.00%	8.08%	6.74%	2.28%	6.90%	10.40%	7.43%	40.20%	17.41%
<b>B. Allocation of Atmos Corporate (Co. # 10) Cost Based on 12 Month Period Ended 9/30/17</b>										
		220	232	233	303	Remainder FY18-Co 234 Remainder non rep				
		AELIG	UCG Storage	WKG Storage	TLGP					
	Gross Direct PP&E	\$ 5,068,134	9,686,100	15,126,232	23,322,888	8,444,847				
	Average Number of Customers	# 264	-	-	6	-				
	Total O&M Expense *	\$ 1,472,668	360,291	551,788	1,684,235	451,770				
	(* w/o Allocation)									
<b>Total Composite Factor</b>										
	Gross Direct PP&E	% 0.04%	0.09%	0.13%	0.21%	0.07%				
	Average Number of Customers	% 0.01%	0.00%	0.00%	0.00%	0.00%				
	Total O&M Expense	% 0.36%	0.09%	0.14%	0.42%	0.11%				
	Total Composite Factor for FY 2018	% 0.14%	0.06%	0.09%	0.21%	0.06%				

**Atmos Energy Corporation**  
**Atmos Energy Mid States Div**  
**Development of Allocation Factors**  
**Effective October 1, 2017**

Div #	Division Name	Sept '17 Direct Property Plant & Equipment (1)	Percent of MidStates Property (2)	YE Sept '17 Total O &M w/o 922 (3)	Percent of MidStates O & M (4)	YE Sept '17 Avg Number of Customers (5)	Percent of MidStates Customers (6)	STAT Sub account for customers	<b>MidStates Allocation Percent (7)</b>
09	KENTUCKY	575,632,189	47.80451	15,546,019	50.02596	175,989	51.51797	91C09	<b>49.78281</b>
93	TENNESSEE	528,207,480	43.86603	12,471,004	40.13078	142,529	41.72309	91C93	<b>41.90663</b>
96	VIRGINIA	100,298,271	8.32947	3,058,883	9.84326	23,089	6.75894	91C96	<b>8.31055</b>
<b>Total</b>		<b>1,204,137,941</b>	<b>100.00</b>	<b>31,075,905</b>	<b>100.00</b>	<b>341,607</b>	<b>100.00</b>		<b>100.00</b>

## Atmos Energy Corporation Employee Count by Division

	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14
Atmos Energy-Colorado-Kansas	278	278	277	275	278	280	280	280	280	279	280	280
Atmos Energy-Louisiana	414	417	412	409	413	426	427	422	420	421	419	421
KY/Mid States	406	408	408	408	408	406	406	408	408	405	405	409
Mississippi	336	337	336	333	332	333	333	334	337	341	340	340
Atmos Energy-West Texas	342	344	347	345	347	344	348	348	348	345	347	349
Atmos Energy-Mid-Tex	1,686	1,694	1,705	1,718	1,722	1,721	1,731	1,748	1,749	1,738	1,730	1,729
Atmos Pipeline - Texas	60	60	60	60	60	61	61	61	61	61	62	62
Atmos Energy Holding Rollup	111	112	113	113	112	112	110	110	111	112	111	111

## Atmos Energy Corporation Employee Count by Division

	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15
Atmos Energy-Colorado-Kansas	282	283	285	284	284	284	284	283	284	279	278	279
Atmos Energy-Louisiana	426	424	426	424	422	424	428	426	424	420	417	416
KY/Mid States	412	411	409	402	400	398	399	397	397	394	392	392
Mississippi	340	340	340	337	339	339	337	335	333	329	328	329
Atmos Energy-West Texas	347	347	345	341	342	344	345	346	347	344	346	344
Atmos Energy-Mid-Tex	1,733	1,724	1,722	1,710	1,707	1,713	1,709	1,709	1,709	1,701	1,708	1,709
Atmos Pipeline - Texas	62	62	61	61	62	62	63	62	62	62	61	61
Atmos Energy Holding Rollup	111	109	108	108	109	109	109	109	109	108	110	111

## Atmos Energy Corporation Employee Count by Division

	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16
Atmos Energy-Colorado-Kansas	280	280	281	284	281	288	292	291	293	291	296	296
Atmos Energy-Louisiana	418	417	413	420	420	417	417	419	419	417	416	419
KY/Mid States	396	393	394	397	397	397	394	394	392	392	390	389
Mississippi	329	332	330	329	329	327	326	327	329	331	332	333
Atmos Energy-West Texas	342	339	339	339	338	337	338	342	345	348	346	345
Atmos Energy-Mid-Tex	1,709	1,717	1,705	1,705	1,713	1,711	1,704	1,707	1,724	1,718	1,710	1,703
Atmos Pipeline - Texas	61	61	62	62	62	62	61	61	61	61	62	62
Atmos Energy Holding Rollup	106	107	107	106	106	107	107	106	106	107	107	108





Atrnos Energy - West Texas  
 Total Direct Operating Expenses  
 January 2013 - September 2017 and Budget 2018

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,335,868	2,411,315	2,218,010	2,327,395	2,251,929	1,831,439	2,369,990	2,128,402	2,568,899	2,485,540	2,265,710	2,208,559
Bad Debt Expense	19,667	14,899	13,753	10,092	10,560	51,772	8,876	8,728	847,520	9,835	11,706	17,212
Depreciation and Amortization	1,709,323	1,713,367	1,728,910	1,742,546	1,755,930	1,743,364	1,791,596	1,811,784	1,895,407	1,799,241	1,796,873	1,785,964
Taxes - Other Than Income Taxes	2,176,950	1,841,808	1,685,303	1,533,490	1,398,332	1,683,636	1,226,264	1,168,737	1,112,595	1,116,422	1,516,754	2,150,798
<b>Total Direct Operating Expenses</b>	<b>6,240,808</b>	<b>5,981,390</b>	<b>5,645,976</b>	<b>5,613,513</b>	<b>5,416,752</b>	<b>5,310,411</b>	<b>5,396,727</b>	<b>5,117,651</b>	<b>6,414,421</b>	<b>5,410,838</b>	<b>5,593,043</b>	<b>6,162,534</b>

Atmos Energy - West Texas  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,418,958	2,050,074	2,537,614	2,691,915	2,249,027	2,114,875	2,361,197	2,443,199	2,328,207	2,462,624	2,441,653	2,452,257
Bad Debt Expense	19,576	33,588	32,028	12,568	55,311	74,838	10,333	10,495	1,570,357	28,169	34,754	49,108
Depreciation and Amortization	1,782,710	1,784,566	1,799,385	2,119,247	2,049,540	2,059,957	2,070,035	2,094,076	2,916,530	2,088,719	2,110,467	2,162,499
Taxes - Other Than Income Taxes	2,983,528	2,643,387	2,195,022	2,087,436	1,844,677	1,675,658	1,276,786	1,304,256	867,454	1,259,834	1,646,578	2,328,537
<b>Total Direct Operating Expenses</b>	<b>8,884,774</b>	<b>6,511,617</b>	<b>6,564,049</b>	<b>6,891,166</b>	<b>5,199,555</b>	<b>5,922,328</b>	<b>5,718,352</b>	<b>5,852,026</b>	<b>7,682,548</b>	<b>5,859,346</b>	<b>6,233,472</b>	<b>6,992,401</b>

Atmos Energy - West Texas  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,579,322	2,182,225	2,210,495	2,151,077	2,256,419	2,163,198	2,814,890	2,041,032	2,265,198	2,272,061	2,275,149	2,469,254
Bad Debt Expense	57,020	48,672	152,837	33,885	29,381	247,296	29,495	28,078	1,097,490	29,699	34,913	53,065
Depreciation and Amortization	2,212,507	2,165,832	2,027,387	1,961,993	2,029,040	2,044,480	2,035,870	2,035,496	2,075,845	2,037,968	2,043,914	2,040,776
Taxes - Other Than Income Taxes	2,894,790	2,367,353	2,239,698	1,947,353	1,781,268	1,597,889	1,257,874	1,213,132	1,371,340	1,311,551	1,612,589	1,978,887
<b>Total Direct Operating Expenses</b>	<b>7,743,639</b>	<b>6,762,082</b>	<b>6,629,417</b>	<b>6,084,338</b>	<b>6,096,088</b>	<b>6,052,863</b>	<b>6,138,129</b>	<b>5,317,738</b>	<b>6,806,874</b>	<b>5,651,279</b>	<b>5,965,565</b>	<b>6,541,983</b>

Atmos Energy - West Texas  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,219,667	2,296,380	2,484,903	2,501,627	2,256,452	2,345,106	2,873,163	2,242,858	3,756,481	1,735,821	2,477,045	2,388,510
Bad Debt Expense	54,980	46,369	42,768	34,878	30,905	29,542	30,914	30,589	840,668	33,516	38,902	55,262
Depreciation and Amortization	2,045,540	2,045,221	2,107,196	2,109,511	2,183,694	2,179,698	2,174,099	2,191,689	2,126,386	2,169,101	2,174,101	2,189,049
Taxes - Other Than Income Taxes	2,280,046	1,892,105	1,691,230	1,720,910	1,501,108	1,520,751	1,478,307	1,456,715	1,612,259	1,356,653	1,793,162	2,271,163
<b>Total Direct Operating Expenses</b>	<b>6,800,533</b>	<b>6,282,074</b>	<b>6,326,097</b>	<b>6,366,928</b>	<b>5,972,159</b>	<b>6,075,097</b>	<b>6,556,482</b>	<b>5,921,849</b>	<b>6,235,773</b>	<b>5,295,090</b>	<b>6,463,209</b>	<b>6,903,984</b>

Atmos Energy - West Texas  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Budget Oct-17	Budget Nov-17	Budget Dec-17
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,433,344	2,348,112	2,701,430	2,402,956	2,622,478	2,414,055	2,341,760	3,008,262	3,187,724	2,414,788	2,525,320	2,482,184
Bad Debt Expense	64,830	52,332	43,689	39,301	33,686	32,234	34,634	32,837	903,391	37,850	42,700	61,077
Depreciation and Amortization	2,190,305	2,195,552	2,262,320	2,262,281	2,259,062	2,247,176	2,231,118	2,240,088	2,291,298	2,352,983	2,356,100	2,357,529
Taxes - Other Than Income Taxes	2,850,966	2,135,554	1,816,007	1,394,218	2,369,038	2,040,012	1,475,850	1,433,879	1,404,421	1,676,735	1,831,939	2,493,509
<b>Total Direct Operating Expenses</b>	<b>7,539,448</b>	<b>6,729,550</b>	<b>6,823,446</b>	<b>6,098,756</b>	<b>7,284,263</b>	<b>6,733,477</b>	<b>6,084,162</b>	<b>6,715,066</b>	<b>7,786,833</b>	<b>6,482,317</b>	<b>6,756,059</b>	<b>7,394,299</b>

Atmos Energy - West Texas  
 Total Direct Operating Expenses  
 January 2013 - September 2017 and

	Budget Jan-18	Budget Feb-18	Budget Mar-18	Budget Apr-18	Budget May-18	Budget Jun-18	Budget Jul-18	Budget Aug-18	Budget Sep-18
Operating Expenses									
Direct O&M Expenses (Excl Bad Debt)	2,548,803	2,343,884	2,614,901	2,437,867	2,464,657	2,393,859	2,623,016	2,406,818	2,519,659
Bad Debt Expense	68,166	58,057	47,462	40,660	33,633	34,707	35,302	35,320	35,247
Depreciation and Amortization	2,363,584	2,368,176	2,363,245	2,453,762	2,472,652	2,516,966	2,533,592	2,560,116	2,518,703
Taxes - Other Than Income Taxes	2,831,404	2,559,486	2,133,409	2,132,128	1,901,460	1,920,203	1,608,014	1,609,053	1,604,366
Total Direct Operating Expenses	7,811,957	7,330,593	7,158,717	7,064,418	6,872,502	6,865,734	6,799,925	6,611,306	6,677,976

Atmos Energy - Colorado/Kansas  
Total Direct Operating Expenses  
January 2013 - September 2017 and Budget 2018

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,091,009	1,958,887	1,936,825	2,713,777	2,158,328	2,041,964	1,848,967	2,003,977	2,531,543	1,753,719	1,789,189	2,091,435
Bad Debt Expense	46,313	36,733	32,163	21,632	23,092	118,175	18,130	17,876	926,085	49,739	70,588	103,073
Depreciation and Amortization	1,465,571	1,465,641	1,472,421	1,480,242	1,492,296	1,491,273	1,509,769	1,528,637	1,653,657	1,528,155	1,535,950	1,547,377
Taxes - Other Than Income Taxes	968,134	945,853	995,012	853,840	890,385	754,297	741,363	775,995	738,686	785,293	821,256	793,795
<b>Total Direct Operating Expenses</b>	<b>4,671,028</b>	<b>4,407,096</b>	<b>4,376,422</b>	<b>5,069,491</b>	<b>4,564,101</b>	<b>4,405,709</b>	<b>4,118,249</b>	<b>4,324,085</b>	<b>5,649,971</b>	<b>4,096,861</b>	<b>4,328,882</b>	<b>4,535,680</b>

Atmos Energy - Colorado/Kansas  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
Operating Expenses												
Direct O&M Expenses (Excl Bad Debt)	2,254,324	1,825,802	2,122,985	2,352,753	1,816,483	1,960,388	2,135,610	1,895,284	1,544,733	1,883,241	2,022,561	2,202,253
Bad Debt Expense	119,564	189,299	192,314	59,578	279,665	373,340	48,734	47,468	(111,491)	59,585	85,920	117,932
Depreciation and Amortization	1,523,516	1,525,071	1,543,663	1,581,459	1,526,191	1,561,903	1,570,378	1,596,679	1,678,198	1,801,543	1,803,444	1,810,472
Taxes - Other Than Income Taxes	1,208,839	1,004,435	918,400	889,732	799,791	1,031,393	508,414	744,386	548,735	940,300	1,038,012	878,704
Total Direct Operating Expenses	5,104,242	4,544,708	4,775,363	4,883,522	4,422,140	4,927,022	4,263,134	4,283,818	3,656,175	4,484,870	4,749,856	4,809,361

Atmos Energy - Colorado/Kansas  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
Operating Expenses												
Direct O&M Expenses (Excl Bad Debt)	2,066,431	1,840,950	1,906,301	2,052,056	2,107,408	2,277,304	2,375,650	1,884,326	2,171,577	2,127,329	1,648,327	2,260,410
Bad Debt Expense	141,452	100,260	330,996	72,270	195,107	394,629	43,021	42,399	(273,582)	56,984	82,406	126,807
Depreciation and Amortization	1,613,497	1,622,840	1,629,466	1,634,251	1,642,165	1,654,483	1,670,510	1,699,116	1,720,666	1,684,184	1,686,578	1,693,720
Taxes - Other Than Income Taxes	1,137,765	914,175	852,229	678,584	910,390	827,607	861,613	841,456	829,209	831,241	954,274	802,243
Total Direct Operating Expenses	4,959,145	4,478,225	4,721,992	4,637,162	4,855,060	5,144,024	4,970,794	4,457,296	4,447,072	4,749,736	4,371,567	4,865,180

Atmos Energy - Colorado/Kansas  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Operating Expenses												
Direct O&M Expenses (Excl Bad Debt)	2,068,012	2,011,533	2,223,231	2,134,344	2,271,296	2,493,713	2,296,430	2,169,848	2,139,277	1,866,059	1,949,859	2,068,757
Bad Debt Expense	152,348	113,296	103,237	72,202	84,067	50,464	48,624	49,817	(152,580)	59,513	62,018	129,194
Depreciation and Amortization	1,693,265	1,696,168	1,697,086	1,695,167	1,695,681	1,703,127	1,715,005	1,746,346	1,617,713	1,714,926	1,725,902	1,731,370
Taxes - Other Than Income Taxes	943,888	831,914	812,055	911,143	881,054	691,049	800,940	750,291	820,269	818,336	900,995	727,602
Total Direct Operating Expenses	4,657,503	4,652,911	4,535,569	4,606,856	4,892,099	4,936,352	4,660,999	4,716,404	4,424,679	4,476,633	4,658,484	4,654,923

Atmos Energy - Colorado/Kansas  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Budget Oct-17	Budget Nov-17	Budget Dec-17
Operating Expenses												
Direct O&M Expenses (Excl Bad Debt)	2,266,699	1,848,275	2,607,972	2,220,077	2,381,928	2,139,117	2,316,393	1,994,835	2,517,527	2,209,744	2,160,205	2,156,563
Bad Debt Expense	153,368	110,509	100,029	78,458	59,510	53,175	62,309	50,678	(297,176)	60,846	92,895	149,654
Depreciation and Amortization	1,761,977	1,739,385	1,754,722	1,763,870	1,768,257	1,779,327	1,768,699	1,831,108	1,928,989	1,850,488	1,854,679	1,855,319
Taxes - Other Than Income Taxes	949,680	915,484	872,510	888,376	851,131	810,362	833,721	840,154	820,125	879,479	975,502	933,769
Total Direct Operating Expenses	5,133,724	4,614,453	5,255,233	4,950,781	5,040,825	4,792,252	4,981,123	4,716,775	4,969,463	4,969,556	5,063,281	5,065,304

Atmos Energy - Colorado/Kansas  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Budget Jan-18	Budget Feb-18	Budget Mar-18	Budget Apr-18	Budget May-18	Budget Jun-18	Budget Jul-18	Budget Aug-18	Budget Sep-18
Operating Expenses									
Direct O&M Expenses (Excl Bad Debt)	2,302,456	2,064,951	2,149,430	2,103,053	2,183,878	2,084,062	2,164,095	2,039,923	1,913,523
Bad Debt Expense	178,087	129,362	124,338	80,815	59,117	51,339	48,900	46,817	47,649
Depreciation and Amortization	1,859,822	1,865,327	1,865,775	1,872,795	1,882,479	1,880,673	1,887,951	1,909,441	2,022,866
Taxes - Other Than Income Taxes	1,107,154	1,003,983	971,879	933,277	915,091	877,321	880,038	894,153	876,243
Total Direct Operating Expenses	<u>5,447,522</u>	<u>5,063,622</u>	<u>5,111,413</u>	<u>4,989,940</u>	<u>5,040,564</u>	<u>4,893,395</u>	<u>4,976,984</u>	<u>4,690,344</u>	<u>4,860,561</u>

Atmos Energy - Louisiana  
Total Direct Operating Expenses  
January 2013 - September 2017 and Budget 2018

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,591,373	2,488,621	2,402,704	2,434,964	2,347,902	2,231,811	2,420,670	2,481,628	2,906,935	2,242,723	2,345,446	2,360,695
Bad Debt Expense	164,701	125,515	113,636	78,746	83,102	392,049	60,559	83,325	362,469	73,204	113,519	172,278
Depreciation and Amortization	2,032,637	2,037,782	2,053,548	2,108,558	2,146,265	2,083,364	2,088,133	2,073,863	1,999,801	2,042,052	2,045,788	2,048,819
Taxes - Other Than Income Taxes	842,058	910,891	906,767	922,324	970,289	899,828	911,136	901,648	900,271	952,655	1,107,142	(397,828)
<b>Total Direct Operating Expenses</b>	<b>5,730,768</b>	<b>5,542,809</b>	<b>5,476,654</b>	<b>5,544,592</b>	<b>5,547,535</b>	<b>5,607,052</b>	<b>5,480,501</b>	<b>5,500,464</b>	<b>6,189,497</b>	<b>5,310,639</b>	<b>5,611,896</b>	<b>4,183,765</b>

Atmos Energy - Louisiana  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
Operating Expenses												
Direct O&M Expenses (Excl Bad Debt)	2,478,132	2,237,530	2,219,956	2,831,299	2,331,804	2,183,715	2,544,522	2,207,825	2,818,258	2,174,083	2,297,062	2,469,055
Bad Debt Expense	244,517	348,894	332,906	96,169	425,294	588,551	89,495	87,395	247,187	70,088	123,768	150,522
Depreciation and Amortization	2,054,883	2,081,282	2,070,293	2,152,450	2,004,281	2,094,954	2,144,867	2,174,777	2,304,076	2,144,141	2,156,081	2,184,915
Taxes - Other Than Income Taxes	1,001,501	1,018,935	999,002	1,030,384	1,033,133	1,043,863	901,246	993,491	881,089	1,088,358	1,139,099	998,125
Total Direct Operating Expenses	5,779,033	5,686,554	5,622,157	6,110,302	5,794,512	5,871,182	5,680,130	5,443,268	5,850,619	5,454,651	5,715,990	5,779,617

Atmos Energy - Louisiana  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,710,834	2,320,320	2,603,705	2,658,219	2,877,275	2,578,779	3,369,894	2,505,549	2,678,378	2,455,269	2,501,153	2,596,848
Bad Debt Expense	194,419	172,055	353,305	76,293	63,901	594,222	64,309	62,170	79,453	63,960	86,696	123,951
Depreciation and Amortization	2,165,138	2,165,824	2,019,994	2,175,043	2,192,152	2,198,458	2,198,072	2,218,218	2,231,664	2,220,810	2,222,077	2,234,570
Taxes - Other Than Income Taxes	1,099,837	1,057,773	1,056,825	1,080,341	1,135,221	1,049,943	1,048,475	1,047,796	1,033,349	1,076,692	1,187,325	976,941
<b>Total Direct Operating Expenses</b>	<b>6,170,228</b>	<b>5,715,972</b>	<b>6,033,830</b>	<b>5,989,896</b>	<b>6,068,548</b>	<b>6,421,402</b>	<b>6,681,550</b>	<b>5,833,733</b>	<b>6,022,844</b>	<b>5,816,731</b>	<b>5,997,251</b>	<b>5,932,310</b>

Atmos Energy - Louisiana  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,579,840	2,310,027	2,595,125	2,287,182	2,298,888	2,532,314	2,461,520	3,000,171	3,254,237	2,330,515	2,341,719	2,552,141
Bad Debt Expense	162,905	131,606	96,748	79,662	68,138	67,543	66,808	64,545	294,229	71,017	96,366	144,182
Depreciation and Amortization	2,235,642	2,239,704	2,243,369	2,247,386	2,250,222	2,258,688	2,264,112	2,280,541	2,115,895	2,313,028	2,317,689	3,082,328
Taxes - Other Than Income Taxes	1,131,125	1,093,147	1,089,832	1,169,423	1,172,672	1,081,479	1,272,039	1,252,378	1,317,753	1,035,100	1,194,787	991,906
<b>Total Direct Operating Expenses</b>	<b>6,109,512</b>	<b>5,774,484</b>	<b>6,025,073</b>	<b>5,763,632</b>	<b>5,790,028</b>	<b>5,938,124</b>	<b>6,064,479</b>	<b>6,597,634</b>	<b>6,982,114</b>	<b>5,749,658</b>	<b>5,950,561</b>	<b>6,770,656</b>

Atmos Energy - Louisiana  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Budget Oct-17	Budget Nov-17	Budget Dec-17
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,546,473	2,168,283	2,743,908	2,199,826	2,481,216	2,175,498	2,552,957	3,135,987	3,190,066	2,528,295	2,578,845	2,505,681
Bad Debt Expense	178,383	124,335	93,896	85,756	76,949	77,343	71,455	68,619	604,985	82,421	98,044	188,141
Depreciation and Amortization	2,441,654	2,443,320	2,446,439	2,520,542	2,534,123	2,539,610	2,613,806	2,641,574	767,326	2,300,650	2,304,259	2,302,871
Taxes - Other Than Income Taxes	1,315,034	1,181,018	1,218,812	1,211,382	1,227,026	1,205,094	1,195,822	1,218,766	1,213,379	1,344,407	1,344,212	1,339,965
<b>Total Direct Operating Expenses</b>	<b>6,481,544</b>	<b>5,894,937</b>	<b>6,603,053</b>	<b>6,017,306</b>	<b>6,319,314</b>	<b>5,997,545</b>	<b>6,434,941</b>	<b>7,084,946</b>	<b>5,775,756</b>	<b>6,255,773</b>	<b>6,325,360</b>	<b>6,316,658</b>

Atmos Energy - Louisiana  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Budget Jan-18	Budget Feb-18	Budget Mar-18	Budget Apr-18	Budget May-18	Budget Jun-18	Budget Jul-18	Budget Aug-18	Budget Sep-18
<b>Operating Expenses</b>									
Direct O&M Expenses (Excl Bad Debt)	2,739,054	2,378,976	2,521,023	2,508,559	2,585,677	2,496,333	2,873,104	2,846,814	2,413,719
Bad Debt Expense	208,228	165,785	119,887	98,622	79,009	76,743	73,754	74,405	73,717
Depreciation and Amortization	2,305,916	2,311,835	2,310,915	2,367,282	2,378,235	2,376,201	2,470,774	2,498,120	2,500,598
Taxes - Other Than Income Taxes	1,433,443	1,415,849	1,423,188	1,418,020	1,426,254	1,417,218	1,422,433	1,427,085	1,414,418
<b>Total Direct Operating Expenses</b>	<b>6,886,638</b>	<b>6,272,545</b>	<b>6,375,013</b>	<b>6,392,463</b>	<b>6,469,175</b>	<b>6,366,495</b>	<b>6,840,065</b>	<b>6,846,205</b>	<b>6,402,452</b>

Atmos Energy - Kentucky/Mid-States  
Total Direct Operating Expenses  
January 2013 - September 2017 and Budget 2018

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
Operating Expenses												
Direct O&M Expenses (Excl Bad Debt)	3,746,176	3,286,275	3,964,044	3,168,251	3,176,986	2,819,895	3,141,474	3,020,783	3,978,787	2,514,455	2,928,073	3,103,360
Bad Debt Expense	103,336	90,658	73,528	45,228	40,301	209,717	34,809	35,842	353,696	38,748	51,669	67,750
Depreciation and Amortization	2,512,586	2,527,893	2,551,371	2,208,577	2,227,245	2,235,751	2,258,739	2,289,676	2,452,664	2,300,725	2,304,842	2,313,491
Taxes - Other Than Income Taxes	1,247,078	1,117,033	1,124,953	925,886	1,001,881	833,914	866,872	846,827	909,051	909,558	1,071,768	260,086
Total Direct Operating Expenses	7,609,186	7,021,858	7,713,897	6,348,942	6,446,423	6,099,277	6,301,894	6,193,129	7,894,098	5,763,485	6,354,352	5,744,687

Atrnos Energy - Kentucky/Mid-States  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	3,613,872	3,051,638	3,141,927	3,400,631	2,886,979	2,719,745	2,720,356	2,835,916	4,153,165	2,725,939	2,785,842	3,855,224
Bad Debt Expense	81,363	152,782	128,888	42,665	183,254	237,923	34,002	33,224	639,868	43,873	56,249	74,771
Depreciation and Amortization	2,323,895	2,327,751	2,347,309	2,375,324	2,448,597	2,479,040	2,500,773	2,539,093	2,646,187	2,555,316	2,576,149	2,592,437
Taxes - Other Than Income Taxes	1,171,772	1,038,615	1,008,751	1,101,140	948,649	954,100	872,156	933,140	516,972	1,021,355	1,126,924	1,049,252
<b>Total Direct Operating Expenses</b>	<b>7,190,492</b>	<b>6,570,768</b>	<b>6,624,876</b>	<b>6,919,780</b>	<b>6,467,479</b>	<b>6,390,807</b>	<b>6,127,287</b>	<b>6,341,373</b>	<b>7,956,193</b>	<b>6,346,983</b>	<b>6,545,164</b>	<b>7,571,684</b>

Atmos Energy - Kentucky/Mid-States  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	4,574,510	2,956,481	2,819,210	(1,124,196)	3,301,370	2,954,858	3,777,205	2,771,044	3,393,982	2,946,033	2,987,758	2,978,491
Bad Debt Expense	85,337	70,536	232,104	45,460	35,701	324,221	35,097	35,438	370,834	45,185	55,382	73,801
Depreciation and Amortization	2,592,470	2,590,068	2,818,722	2,629,425	2,647,101	2,881,586	2,667,790	2,715,013	2,867,084	2,724,070	2,728,487	2,734,599
Taxes - Other Than Income Taxes	1,287,851	1,141,867	1,133,873	1,180,152	1,225,218	1,125,683	1,163,379	1,140,718	2,088,037	1,187,101	1,352,627	1,208,231
<b>Total Direct Operating Expenses</b>	<b>8,540,168</b>	<b>6,758,951</b>	<b>6,801,908</b>	<b>2,730,838</b>	<b>7,209,389</b>	<b>7,056,318</b>	<b>7,643,470</b>	<b>6,662,213</b>	<b>8,719,937</b>	<b>6,902,389</b>	<b>7,124,252</b>	<b>6,995,121</b>

Atmos Energy - Kentucky/Mid-States  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,799,172	2,777,248	3,351,594	3,349,899	3,387,238	3,043,175	2,504,701	3,102,249	3,300,475	2,727,887	3,011,425	3,366,094
Bad Debt Expense	87,200	71,150	68,205	44,369	40,872	40,108	40,975	38,014	239,448	46,020	57,249	80,398
Depreciation and Amortization	2,713,145	2,711,124	2,754,130	2,765,233	2,780,526	2,790,122	2,823,691	2,715,372	2,743,766	2,683,556	2,706,854	2,722,231
Taxes - Other Than Income Taxes	1,398,668	1,284,383	1,213,645	1,315,433	1,116,030	1,037,151	1,289,373	1,278,217	1,342,683	950,394	1,147,059	966,775
<b>Total Direct Operating Expenses</b>	<b>6,996,183</b>	<b>6,823,905</b>	<b>7,387,574</b>	<b>7,472,934</b>	<b>7,324,686</b>	<b>6,960,556</b>	<b>6,658,740</b>	<b>7,133,852</b>	<b>7,626,371</b>	<b>6,407,797</b>	<b>6,922,587</b>	<b>7,185,499</b>

Atmos Energy - Kentucky/Mid-States  
 Total Direct Operating Expenses  
 January 2013 - September 2017 and

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Budget Oct-17	Budget Nov-17	Budget Dec-17
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,872,516	2,825,284	3,508,249	2,818,813	3,173,023	2,488,613	3,774,832	3,463,056	3,652,648	2,882,826	2,978,676	2,965,685
Bad Debt Expense	96,280	75,181	66,393	52,577	43,821	43,015	44,708	41,641	558,031	57,843	70,889	93,020
Depreciation and Amortization	2,727,232	2,735,121	2,750,342	2,779,088	2,788,794	2,809,415	2,842,314	2,924,129	3,093,078	2,905,802	2,921,010	2,928,068
Taxes - Other Than Income Taxes	1,344,896	1,147,894	1,156,311	1,057,413	1,029,167	1,066,821	984,085	981,392	2,489,098	1,175,187	1,274,084	1,209,920
<b>Total Direct Operating Expenses</b>	<b>7,040,904</b>	<b>6,783,440</b>	<b>7,483,295</b>	<b>6,705,891</b>	<b>7,034,805</b>	<b>6,417,863</b>	<b>7,645,918</b>	<b>7,410,218</b>	<b>9,792,855</b>	<b>7,021,258</b>	<b>7,244,659</b>	<b>7,196,693</b>

Atmos Energy - Kentucky/Mid-States  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Budget Jan-18	Budget Feb-18	Budget Mar-18	Budget Apr-18	Budget May-18	Budget Jun-18	Budget Jul-18	Budget Aug-18	Budget Sep-18
Operating Expenses									
Direct O&M Expenses (Excl Bad Debt)	3,004,532	2,756,041	3,196,115	3,114,059	3,207,963	3,303,620	3,307,001	3,047,826	3,127,692
Bad Debt Expense	115,375	91,265	81,851	64,271	49,202	51,686	49,943	50,147	51,725
Depreciation and Amortization	2,941,137	2,958,038	2,966,372	2,990,002	3,021,649	3,036,217	3,083,188	3,152,686	3,188,084
Taxes - Other Than Income Taxes	1,427,298	1,251,629	1,257,554	1,239,105	1,182,880	1,158,312	1,183,455	1,149,163	1,271,211
Total Direct Operating Expenses	7,488,342	7,058,973	7,501,891	7,407,438	7,461,693	7,549,835	7,623,587	7,399,822	7,638,711

Atmos Energy - Mississippi  
 Total Direct Operating Expenses  
 January 2013 - September 2017 and Budget 2018

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,817,437	2,457,501	2,544,820	2,658,320	2,982,103	2,871,719	2,610,871	2,697,783	3,182,041	2,179,898	1,457,090	2,441,076
Bad Debt Expense	165,785	105,335	118,152	77,781	65,846	227,408	35,707	34,858	1,287,877	56,771	82,343	153,020
Depreciation and Amortization	1,027,352	1,100,229	1,062,869	1,045,869	1,057,532	1,068,859	1,072,035	1,063,041	1,143,536	1,076,070	1,071,140	1,127,039
Taxes - Other Than Income Taxes	1,434,241	1,303,963	1,323,039	1,161,020	1,280,936	1,111,795	1,076,679	1,073,997	1,089,968	1,122,800	1,321,334	1,634,932
<b>Total Direct Operating Expenses</b>	<b>5,444,815</b>	<b>4,967,028</b>	<b>5,043,900</b>	<b>4,942,790</b>	<b>5,397,518</b>	<b>5,279,781</b>	<b>4,796,292</b>	<b>4,889,479</b>	<b>6,683,422</b>	<b>4,435,540</b>	<b>3,931,907</b>	<b>5,386,067</b>

Atmos Energy - Mississippi  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
Operating Expenses												
Direct O&M Expenses (Excl Bad Debt)	2,560,494	2,089,371	2,585,600	2,883,644	3,790,067	2,512,304	2,371,948	2,316,587	2,927,782	2,268,470	(1,985,350)	2,748,883
Bad Debt Expense	221,958	367,098	319,375	73,015	262,376	331,438	42,209	41,333	1,352,963	58,695	103,892	179,647
Depreciation and Amortization	1,128,759	1,132,103	1,095,702	1,138,395	1,041,846	1,170,191	1,188,873	1,147,862	1,489,898	1,214,027	1,215,631	1,190,949
Taxes - Other Than Income Taxes	1,714,184	1,639,684	1,480,808	1,280,989	1,185,222	1,160,890	1,055,385	1,120,550	873,739	1,201,845	1,337,170	1,501,445
Total Direct Operating Expenses	5,625,396	5,228,255	5,461,285	5,356,043	6,279,611	5,174,623	4,638,415	4,626,311	6,624,382	4,743,037	671,344	5,621,024

Atrnos Energy - Mississippi  
Total Direct Operating Expenses  
January 2013 - September 2017 and I

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	3,096,859	2,429,809	2,705,248	2,465,340	2,519,354	2,576,142	2,989,865	2,210,791	2,793,860	2,229,751	2,511,709	2,495,091
Bad Debt Expense	197,776	182,771	491,946	62,367	51,776	385,994	43,381	41,797	330,406	55,392	69,263	142,869
Depreciation and Amortization	1,177,143	1,176,733	1,180,892	1,226,507	1,249,368	1,271,448	1,268,341	1,276,506	1,313,736	1,268,137	1,251,192	1,243,176
Taxes - Other Than Income Taxes	1,841,255	1,551,842	1,658,305	1,295,315	1,157,634	1,145,757	1,158,799	1,155,401	1,395,008	1,271,944	1,407,809	1,404,841
<b>Total Direct Operating Expenses</b>	<b>6,113,032</b>	<b>5,340,955</b>	<b>5,936,391</b>	<b>5,051,529</b>	<b>4,978,132</b>	<b>5,379,342</b>	<b>5,460,366</b>	<b>4,884,495</b>	<b>5,833,009</b>	<b>4,825,224</b>	<b>5,240,073</b>	<b>5,286,076</b>

Atmos Energy - Mississippi  
Total Direct Operating Expenses  
January 2013 - September 2017 and F

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,112,431	2,585,761	2,712,679	2,185,297	2,253,022	2,573,278	2,615,102	2,519,818	2,679,849	2,093,664	2,558,148	2,541,756
Bad Debt Expense	163,971	149,742	91,362	70,188	49,166	47,028	40,408	40,947	660,198	55,871	75,478	165,192
Depreciation and Amortization	1,245,795	1,291,815	1,271,974	1,309,419	1,318,922	1,318,765	1,293,190	1,303,444	1,222,926	1,344,967	1,340,674	1,351,678
Taxes - Other Than Income Taxes	1,558,321	1,540,221	1,380,828	1,438,221	1,252,120	1,231,087	1,484,581	1,476,629	1,533,577	1,380,588	1,578,326	1,652,554
<b>Total Direct Operating Expenses</b>	<b>5,090,517</b>	<b>5,587,339</b>	<b>5,458,842</b>	<b>5,003,105</b>	<b>4,873,229</b>	<b>5,170,167</b>	<b>5,433,279</b>	<b>5,340,838</b>	<b>6,096,551</b>	<b>4,875,090</b>	<b>5,553,627</b>	<b>5,711,181</b>

Atmos Energy - Mississippi  
 Total Direct Operating Expenses  
 January 2013 - September 2017 and F

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Budget Oct-17	Budget Nov-17	Budget Dec-17
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,998,403	2,364,384	2,983,793	2,326,811	2,929,266	3,208,755	2,796,925	2,894,958	3,548,388	2,193,482	2,609,981	2,217,809
Bad Debt Expense	201,257	127,463	89,968	77,323	56,336	53,393	51,726	49,865	884,571	55,442	95,447	161,640
Depreciation and Amortization	1,355,065	1,392,618	1,399,921	1,410,207	1,424,479	1,443,146	1,482,322	1,507,554	1,626,798	1,480,280	1,480,678	1,489,966
Taxes - Other Than Income Taxes	1,909,270	1,639,504	1,574,417	1,447,611	1,419,930	1,468,305	1,378,382	1,388,021	1,388,398	1,305,274	1,453,834	1,621,725
<b>Total Direct Operating Expenses</b>	<b>6,463,995</b>	<b>5,523,969</b>	<b>6,048,095</b>	<b>5,261,952</b>	<b>5,830,011</b>	<b>6,171,800</b>	<b>5,709,355</b>	<b>5,838,396</b>	<b>7,448,156</b>	<b>5,045,458</b>	<b>5,649,719</b>	<b>5,491,140</b>

Atmos Energy - Mississippi  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Budget Jan-18	Budget Feb-18	Budget Mar-18	Budget Apr-18	Budget May-18	Budget Jun-18	Budget Jul-18	Budget Aug-18	Budget Sep-18
<b>Operating Expenses</b>									
Direct O&M Expenses (Excl Bad Debt)	2,448,527	2,330,296	2,606,201	2,248,306	2,440,044	2,331,798	2,580,518	2,602,408	2,453,208
Bad Debt Expense	242,740	150,901	127,365	92,313	58,893	49,141	48,204	49,274	49,975
Depreciation and Amortization	1,497,493	1,510,282	1,508,745	1,526,342	1,546,895	1,545,902	1,580,510	1,631,887	1,624,394
Taxes - Other Than Income Taxes	1,916,798	1,639,062	1,632,405	1,444,337	1,420,063	1,492,686	1,428,101	1,472,985	1,361,982
<b>Total Direct Operating Expenses</b>	<b>6,106,558</b>	<b>5,629,641</b>	<b>5,774,716</b>	<b>5,311,299</b>	<b>5,463,895</b>	<b>5,419,526</b>	<b>5,617,333</b>	<b>5,756,554</b>	<b>5,489,539</b>

Atmos Energy - Mid-Tex  
Total Direct Operating Expenses  
January 2013 - September 2017 and Budget 2018

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	9,891,431	8,030,330	8,444,011	7,458,365	9,306,003	7,580,898	7,894,294	9,238,061	11,189,035	6,982,518	8,145,041	9,049,051
Bad Debt Expense	504,463	410,115	381,143	313,826	291,913	1,433,141	242,412	237,362	1,801,077	228,725	278,118	480,982
Depreciation and Amortization	7,343,669	7,370,207	7,383,635	7,411,750	7,434,515	7,634,008	7,487,418	7,562,715	7,828,167	7,578,970	7,817,907	7,828,329
Taxes - Other Than Income Taxes	11,120,368	9,978,238	9,948,836	10,806,315	9,621,235	9,037,047	7,083,938	7,199,624	6,743,581	6,485,024	7,653,929	7,697,880
<b>Total Direct Operating Expenses</b>	<b>28,859,931</b>	<b>25,788,890</b>	<b>26,157,625</b>	<b>25,990,256</b>	<b>26,653,666</b>	<b>25,685,092</b>	<b>22,708,083</b>	<b>24,237,762</b>	<b>27,392,879</b>	<b>21,243,237</b>	<b>23,894,995</b>	<b>25,056,242</b>

Atmos Energy - Mid-Tex  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
Operating Expenses												
Direct O&M Expenses (Excl Bad Debt)	8,941,016	8,065,667	8,216,021	9,091,259	8,467,673	8,438,190	8,736,801	8,779,797	9,837,500	7,807,898	8,443,946	8,439,847
Bad Debt Expense	547,737	1,002,950	872,936	304,212	1,294,587	1,873,717	249,981	233,196	(258,570)	324,726	445,802	241,312
Depreciation and Amortization	7,831,548	7,833,836	7,853,453	8,094,906	8,068,291	8,579,423	8,585,802	8,624,384	9,028,650	8,690,990	8,883,735	8,733,847
Taxes - Other Than Income Taxes	12,887,981	13,034,871	13,489,981	14,084,948	13,114,655	12,350,252	8,631,810	7,672,421	4,868,550	7,759,351	9,202,921	13,048,571
Total Direct Operating Expenses	30,208,282	29,937,023	30,432,392	31,575,325	30,945,206	31,241,582	26,204,494	25,509,797	23,477,131	24,372,965	26,778,204	30,463,577

Atrnos Energy - Mid-Tex  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
Operating Expenses												
Direct O&M Expenses (Excl Bad Debt)	8,671,128	8,324,788	9,180,334	8,922,466	8,980,738	8,683,747	9,583,709	7,991,454	9,676,931	8,578,599	7,703,326	8,538,195
Bad Debt Expense	456,512	416,432	1,252,433	310,520	293,319	2,568,835	279,928	273,026	378,033	303,870	362,651	461,579
Depreciation and Amortization	8,734,505	8,744,359	8,717,650	8,554,562	8,584,076	9,142,748	9,086,049	9,084,979	9,162,142	9,151,979	9,161,806	9,205,222
Taxes - Other Than Income Taxes	14,742,009	13,748,080	13,514,095	13,675,002	12,353,859	11,807,256	8,373,767	7,832,210	9,306,714	7,195,791	8,691,037	9,762,007
Total Direct Operating Expenses	32,604,154	31,233,639	32,664,513	31,462,550	30,211,992	32,202,586	27,323,453	25,181,669	28,523,821	26,230,239	26,918,820	27,957,003

Atmos Energy - Mid-Tex  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	8,645,631	7,836,509	9,330,484	9,229,379	9,242,416	10,383,443	9,710,713	11,099,046	13,292,217	7,880,952	7,860,786	9,151,757
Bad Debt Expense	496,562	419,198	377,780	320,891	314,767	339,961	308,039	310,355	654,048	292,847	350,371	459,158
Depreciation and Amortization	9,216,002	9,228,374	9,228,335	9,244,809	9,257,677	9,817,031	9,851,038	9,673,570	9,064,779	9,770,631	9,779,419	9,836,999
Taxes - Other Than Income Taxes	13,729,043	10,134,181	10,698,961	10,400,252	10,486,758	13,421,615	8,303,725	8,319,571	8,055,411	8,297,823	10,203,282	13,071,775
<b>Total Direct Operating Expenses</b>	<b>32,087,239</b>	<b>27,618,262</b>	<b>29,635,559</b>	<b>29,195,131</b>	<b>29,301,616</b>	<b>33,962,050</b>	<b>28,173,515</b>	<b>29,602,541</b>	<b>31,066,454</b>	<b>26,242,253</b>	<b>28,193,858</b>	<b>32,519,687</b>

Atmos Energy - Mid-Tex  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Budget Oct-17	Budget Nov-17	Budget Dec-17
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	9,623,048	8,971,321	10,177,403	9,263,270	10,234,345	11,092,394	9,464,322	10,368,354	13,134,158	9,454,537	9,208,581	9,341,644
Bad Debt Expense	488,962	430,308	371,101	324,284	312,827	312,747	297,451	301,625	1,499,217	347,731	348,035	531,839
Depreciation and Amortization	9,833,224	9,835,373	9,848,985	9,864,369	9,873,864	10,603,489	10,588,524	10,856,828	10,805,755	10,733,070	10,741,764	10,747,044
Taxes - Other Than Income Taxes	13,341,480	10,959,572	11,138,967	7,476,758	17,205,048	12,335,807	8,803,821	8,869,016	8,814,646	9,297,565	11,624,259	17,619,319
<b>Total Direct Operating Expenses</b>	<b>33,286,714</b>	<b>30,196,574</b>	<b>31,536,457</b>	<b>26,928,681</b>	<b>37,626,103</b>	<b>34,244,437</b>	<b>29,154,118</b>	<b>30,295,822</b>	<b>34,053,776</b>	<b>29,832,904</b>	<b>31,922,639</b>	<b>38,239,846</b>

Atmos Energy - Mid-Tex  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Budget Jan-18	Budget Feb-18	Budget Mar-18	Budget Apr-18	Budget May-18	Budget Jun-18	Budget Jul-18	Budget Aug-18	Budget Sep-18
Operating Expenses									
Direct O&M Expenses (Excl Bad Debt)	9,469,523	8,961,366	9,796,657	9,524,782	9,918,482	9,835,962	9,160,643	9,707,449	8,896,132
Bad Debt Expense	621,585	560,295	429,896	335,662	256,156	282,019	268,123	257,057	256,240
Depreciation and Amortization	10,773,921	10,803,296	10,800,622	10,837,602	10,880,452	10,870,527	11,058,498	11,842,529	11,824,802
Taxes - Other Than Income Taxes	20,299,895	18,100,940	13,659,627	10,822,741	8,522,325	9,458,308	9,044,616	8,662,513	8,637,677
Total Direct Operating Expenses	41,164,924	38,425,897	34,686,802	31,520,788	29,577,414	30,446,817	29,531,881	30,468,548	29,714,851

Atmos Energy - Atmos Pipeline - Texas  
Total Direct Operating Expenses  
January 2013 - September 2017 and Budget 2018

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	4,873,104	4,272,583	4,565,758	4,475,737	5,184,998	5,032,076	5,936,345	8,793,395	10,077,001	5,349,444	4,808,096	4,650,227
Bad Debt Expense	0	0	(88,917)	0	0	8,626	0	0	(14,173)	0	0	5,180
Depreciation and Amortization	2,893,447	2,898,281	2,898,112	2,891,699	2,888,536	2,895,853	2,903,509	3,120,405	3,522,265	3,193,542	3,212,821	3,379,973
Taxes - Other Than Income Taxes	1,447,573	1,428,364	1,401,494	1,426,446	1,455,209	1,404,957	1,562,698	1,453,418	1,530,100	1,440,855	1,584,206	1,637,690
<b>Total Direct Operating Expenses</b>	<b>9,214,124</b>	<b>8,599,207</b>	<b>8,776,447</b>	<b>8,793,882</b>	<b>9,508,743</b>	<b>9,341,512</b>	<b>10,402,552</b>	<b>13,367,208</b>	<b>15,115,193</b>	<b>9,983,341</b>	<b>9,605,123</b>	<b>9,673,070</b>

Atmos Energy - Atmos Pipeline - Tex:  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	4,823,640	4,460,222	4,904,413	6,265,323	6,572,095	7,936,512	9,290,160	11,474,239	11,031,548	6,140,640	7,038,031	8,869,123
Bad Debt Expense	0	0	10,650	0	0	(4,355)	0	0	(731)	0	0	(11,307)
Depreciation and Amortization	3,382,549	3,384,575	3,388,560	3,408,026	3,419,503	3,453,475	3,480,448	3,529,921	3,797,571	3,700,036	3,774,039	3,907,733
Taxes - Other Than Income Taxes	1,620,752	1,643,866	(4,485,772)	1,685,869	1,655,218	1,732,280	1,660,110	1,765,026	1,212,317	1,595,664	1,759,441	1,509,871
<b>Total Direct Operating Expenses</b>	<b>9,826,941</b>	<b>9,488,664</b>	<b>3,807,850</b>	<b>11,339,217</b>	<b>11,646,816</b>	<b>13,117,912</b>	<b>14,450,708</b>	<b>16,768,186</b>	<b>16,040,706</b>	<b>11,436,340</b>	<b>12,571,511</b>	<b>14,275,420</b>

Atmos Energy - Atmos Pipeline - Texas  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	6,742,914	5,834,208	7,193,255	7,321,633	7,111,184	9,333,048	12,260,186	13,207,129	15,841,873	6,541,408	7,556,655	9,898,451
Bad Debt Expense	0	0	15,341	0	0	(224)	0	0	77	0	(27)	(2,190)
Depreciation and Amortization	3,910,674	3,921,954	3,915,066	3,924,820	3,940,195	3,950,962	3,931,431	4,023,327	4,335,526	4,194,699	4,199,492	4,376,243
Taxes - Other Than Income Taxes	1,787,489	1,789,160	1,701,400	1,827,670	2,255,143	2,110,283	2,133,617	2,195,250	2,118,553	1,799,686	2,063,245	1,707,797
<b>Total Direct Operating Expenses</b>	<b>12,421,077</b>	<b>11,325,321</b>	<b>12,825,062</b>	<b>13,074,122</b>	<b>13,306,522</b>	<b>15,394,048</b>	<b>18,325,233</b>	<b>19,425,706</b>	<b>22,296,030</b>	<b>12,535,794</b>	<b>13,819,365</b>	<b>15,666,300</b>

Atmos Energy - Atmos Pipeline - Texas  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	8,663,288	8,981,629	7,513,912	8,429,692	9,049,887	7,758,358	10,232,241	13,512,497	18,543,887	7,966,987	10,781,916	9,359,128
Bad Debt Expense	0	0	(8,271)	0	0	18,133	0	0	(14,815)	0	0	29,332
Depreciation and Amortization	4,382,067	4,388,711	4,407,793	4,425,997	4,478,127	4,505,084	4,608,323	4,679,026	6,929,647	5,107,166	5,134,183	5,300,389
Taxes - Other Than Income Taxes	2,291,840	2,251,914	2,194,291	2,398,211	1,807,718	2,213,882	1,890,899	1,947,540	1,931,441	1,976,311	2,384,049	2,025,718
<b>Total Direct Operating Expenses</b>	<b>13,337,195</b>	<b>15,602,253</b>	<b>14,107,725</b>	<b>15,253,900</b>	<b>15,135,732</b>	<b>14,493,957</b>	<b>16,731,463</b>	<b>20,139,063</b>	<b>27,390,141</b>	<b>15,050,474</b>	<b>18,310,143</b>	<b>16,714,558</b>

Atmos Energy - Atmos Pipeline - Texas  
Total Direct Operating Expenses  
January 2013 - September 2017 and E

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Budget Oct-17	Budget Nov-17	Budget Dec-17
Operating Expenses												
Direct O&M Expenses (Excl Bad Debt)	8,759,561	7,384,385	8,601,199	8,995,771	8,708,287	6,747,052	7,777,449	12,835,078	18,028,946	9,333,022	9,468,571	8,074,143
Bad Debt Expense	0	0	(30,669)	0	0	13,280	0	0	31,300	5,000	5,000	5,000
Depreciation and Amortization	5,355,269	5,383,077	5,396,673	5,915,458	5,527,799	5,569,122	5,571,273	7,208,138	7,917,574	7,532,009	7,683,420	7,794,898
Taxes - Other Than Income Taxes	2,390,174	2,889,608	2,552,320	(7,782,982)	12,974,960	754,775	2,665,197	2,583,594	2,605,432	2,447,795	2,462,110	2,463,442
Total Direct Operating Expenses	14,505,004	15,637,070	16,519,624	7,128,267	27,211,036	13,084,229	15,913,919	22,426,810	28,583,253	19,317,826	19,619,101	18,337,483

Atmos Energy - Atmos Pipeline - Texas  
 Total Direct Operating Expenses  
 January 2013 - September 2017 and E

	Budget Jan-18	Budget Feb-18	Budget Mar-18	Budget Apr-18	Budget May-18	Budget Jun-18	Budget Jul-18	Budget Aug-18	Budget Sep-18
<b>Operating Expenses</b>									
Direct O&M Expenses (Excl Bad Debt)	7,883,330	6,879,254	8,606,250	10,709,111	10,738,344	11,315,953	9,801,972	9,369,280	8,378,657
Bad Debt Expense	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Depreciation and Amortization	7,816,012	7,839,430	7,849,898	7,876,052	7,907,927	7,921,713	8,029,933	8,293,868	8,978,111
Taxes - Other Than Income Taxes	2,737,139	2,734,318	2,735,451	2,752,040	2,758,488	2,753,114	2,754,536	2,755,546	2,752,592
<b>Total Direct Operating Expenses</b>	<b>18,421,481</b>	<b>17,256,002</b>	<b>19,196,599</b>	<b>21,342,213</b>	<b>21,408,739</b>	<b>21,995,780</b>	<b>20,591,441</b>	<b>20,423,674</b>	<b>20,114,360</b>

Atmos Energy - Atmos Energy Marketing  
 Total Direct Operating Expenses  
 January 2013 - September 2017 and Budget 2018

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
Operating Expenses												
Direct O&M Expenses (Excl Bad Debt)	1,911,773	1,840,288	1,863,723	1,951,468	2,088,638	5,538,028	1,821,889	1,940,771	7,231,875	1,921,901	2,054,812	3,120,063
Bad Debt Expense	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	106,345	41,667	41,667	41,667
Depreciation and Amortization	228,593	228,866	226,521	226,101	225,847	226,182	235,012	235,912	236,042	243,277	242,736	244,004
Taxes - Other Than Income Taxes	195,361	135,140	(38,946)	136,197	184,310	114,438	143,055	127,643	190,649	136,453	250,458	49,370
Total Direct Operating Expenses	2,377,394	2,045,741	1,892,964	2,357,432	2,540,462	5,920,315	2,241,423	2,345,993	7,764,710	2,343,298	2,589,673	3,455,104

Note: AEM was sold in January 2017.

Atmos Energy - Atmos Energy Marketing  
Total Direct Operating Expenses  
January 2013 - September 2017 and Budget :

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
Operating Expenses												
Direct O&M Expenses (Excl Bad Debt)	2,369,242	1,743,930	(1,162,373)	3,541,198	1,757,007	2,223,308	2,012,012	1,677,598	1,680,720	2,206,823	1,800,295	2,348,679
Bad Debt Expense	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	850,000	41,667	41,667	41,667
Depreciation and Amortization	243,738	243,238	242,398	242,427	242,298	242,856	263,095	244,260	270,131	241,998	247,361	245,974
Taxes - Other Than Income Taxes	234,938	145,979	149,664	156,530	172,545	143,324	149,847	137,463	21,626	161,672	281,352	138,529
Total Direct Operating Expenses	2,889,585	2,174,814	(728,644)	3,981,820	2,213,517	2,651,154	2,466,821	2,100,976	2,822,477	2,652,258	2,370,675	2,774,846

Note: AEM was sold in January 2017.

Atmos Energy - Atmos Energy Marketing  
Total Direct Operating Expenses  
January 2013 - September 2017 and Budget :

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
<b>Operating Expenses</b>												
Direct O&M Expenses (Excl Bad Debt)	2,218,012	1,880,074	2,103,970	2,031,806	2,161,518	2,009,138	3,996,124	1,650,642	3,576,702	2,023,553	1,719,203	2,133,899
Bad Debt Expense	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	(1,300,000)	41,667	41,667	(500,000)
Depreciation and Amortization	241,854	241,863	247,990	247,983	249,322	249,242	243,104	240,434	258,680	243,019	243,212	244,181
Taxes - Other Than Income Taxes	273,631	154,916	139,925	171,325	181,751	158,757	158,531	150,581	146,994	137,348	270,227	6,602
<b>Total Direct Operating Expenses</b>	<b>2,775,164</b>	<b>2,318,520</b>	<b>2,533,552</b>	<b>2,492,781</b>	<b>2,634,258</b>	<b>2,458,803</b>	<b>4,439,425</b>	<b>2,093,324</b>	<b>2,682,376</b>	<b>2,445,565</b>	<b>2,274,309</b>	<b>1,884,681</b>

Note: AEM was sold in January 2017.

Atmos Energy - Atmos Energy Marketing  
Total Direct Operating Expenses  
January 2013 - September 2017 and Budget :

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Operating Expenses												
Direct O&M Expenses (Excl Bad Debt)	2,122,909	1,947,822	2,065,036	2,036,771	2,208,415	2,096,661	2,771,699	2,037,286	760,812	1,952,246	2,196,718	2,785,388
Bad Debt Expense	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	41,667	41,667	41,667
Depreciation and Amortization	244,269	244,019	244,613	243,783	243,910	243,674	241,288	237,242	203,653	226,814	220,725	(234,297)
Taxes - Other Than Income Taxes	238,877	130,384	161,476	134,647	165,818	122,453	119,818	163,902	115,977	95,841	231,163	309,919
Total Direct Operating Expenses	<u>2,607,054</u>	<u>2,372,235</u>	<u>2,521,124</u>	<u>2,465,202</u>	<u>2,688,143</u>	<u>2,512,788</u>	<u>3,182,795</u>	<u>2,488,430</u>	<u>1,130,443</u>	<u>2,316,668</u>	<u>2,660,273</u>	<u>2,902,676</u>

Note: AEM was sold in January 2017.

Atmos Energy - Atmos Energy Louisiana Industrial Gas  
 Total Direct Operating Expenses  
 January 2013 - September 2017 and Budget 2018

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Budget Oct-17	Budget Nov-17	Budget Dec-17	Budget Jan-18
<b>Operating Expenses</b>													
Direct O&M Expenses (Excl Bad Debt)	180,077	115,588	99,603	102,983	133,727	134,930	132,072	151,087	86,965	108,647	111,849	107,220	111,618
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	17,105	14,700	15,905	15,807	15,908	16,306	16,368	15,866	17,132	28,043	28,045	28,046	28,049
Taxes - Other Than Income Taxes	44,697	25,974	17,083	20,185	28,537	19,241	37,756	11,873	17,212	13,816	22,571	14,960	40,433
<b>Total Direct Operating Expenses</b>	<b>242,079</b>	<b>156,260</b>	<b>132,591</b>	<b>139,055</b>	<b>176,172</b>	<b>170,478</b>	<b>166,196</b>	<b>178,826</b>	<b>121,309</b>	<b>150,506</b>	<b>162,265</b>	<b>150,226</b>	<b>180,100</b>

Note: The AELIG company was created in January 2017 due to the AEM sale.

Atmos Energy - Atmos Energy Louisiana  
 Total Direct Operating Expenses  
 January 2013 - September 2017 and

	Budget Feb-18	Budget Mar-18	Budget Apr-18	Budget May-18	Budget Jun-18	Budget Jul-18	Budget Aug-18	Budget Sep-18
Operating Expenses								
Direct O&M Expenses (Excl Bad Debt)	106,913	147,828	120,029	149,532	107,134	110,340	115,009	106,589
Bad Debt Expense	0	0	0	0	0	0	0	0
Depreciation and Amortization	28,052	28,053	28,056	28,060	28,062	28,070	28,082	28,087
Taxes - Other Than Income Taxes	21,607	13,500	16,874	24,880	21,068	21,974	21,900	22,767
Total Direct Operating Expenses	156,572	189,381	164,759	202,572	156,264	160,384	164,991	157,443

Note: The AELIG company was created in J:

Atmos Energy - UCG Storage  
Total Direct Operating Expenses  
January 2013 - September 2017 and Budget 2018

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14
<b>Operating Expenses</b>													
Direct O&M Expenses (Excl Bad Debt)	31,555	25,305	24,386	23,323	26,521	23,551	25,210	25,858	81,109	28,610	31,746	25,487	38,306
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	14,552	14,552	14,527	14,507	14,502	14,503	14,504	14,504	14,511	14,501	14,501	14,501	14,501
Taxes - Other Than Income Taxes	1,338	1,301	(330)	1,310	1,358	1,288	1,323	1,305	1,284	2,137	2,375	2,066	2,266
<b>Total Direct Operating Expenses</b>	<b>47,445</b>	<b>41,158</b>	<b>38,584</b>	<b>39,140</b>	<b>42,392</b>	<b>39,342</b>	<b>41,038</b>	<b>41,667</b>	<b>96,905</b>	<b>45,248</b>	<b>48,623</b>	<b>42,055</b>	<b>55,073</b>

Atmos Energy - UCG Storage  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15
<b>Operating Expenses</b>													
Direct O&M Expenses (Excl Bad Debt)	25,670	46,947	50,657	22,813	50,948	61,283	67,674	62,397	29,036	18,466	24,913	26,288	27,858
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	14,501	14,502	14,503	15,529	15,532	15,535	15,537	15,695	15,698	15,698	15,790	15,770	15,771
Taxes - Other Than Income Taxes	2,196	2,203	2,206	2,228	2,191	2,212	2,178	(420)	1,326	1,615	1,273	1,561	1,421
<b>Total Direct Operating Expenses</b>	<b>42,367</b>	<b>63,651</b>	<b>67,366</b>	<b>40,570</b>	<b>68,672</b>	<b>79,011</b>	<b>85,389</b>	<b>77,671</b>	<b>46,060</b>	<b>35,779</b>	<b>41,976</b>	<b>43,619</b>	<b>45,050</b>

Atmos Energy - UCG Storage  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
<b>Operating Expenses</b>													
Direct O&M Expenses (Excl Bad Debt)	31,979	45,457	46,865	33,578	29,520	63,379	68,201	20,602	17,613	28,587	435,049	197,586	(27,600)
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	15,770	15,770	15,816	15,810	15,802	15,809	18,054	16,261	16,148	16,200	16,200	16,200	16,217
Taxes - Other Than Income Taxes	1,444	1,422	1,495	1,451	1,475	1,435	1,435	3,960	4,352	3,912	4,031	3,974	3,994
<b>Total Direct Operating Expenses</b>	<b>49,193</b>	<b>62,649</b>	<b>64,176</b>	<b>50,839</b>	<b>46,598</b>	<b>80,423</b>	<b>85,690</b>	<b>40,823</b>	<b>38,113</b>	<b>48,698</b>	<b>455,281</b>	<b>217,760</b>	<b>(7,380)</b>

Atmos Energy - UCG Storage  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17
Operating Expenses													
Direct O&M Expenses (Excl Bad Debt)	21,565	33,704	(11,121)	13,345	(82,447)	(395,381)	8,286	6,618	39,157	15,288	31,480	33,295	23,737
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	16,217	16,221	16,221	16,228	16,227	17,037	17,557	18,973	18,104	18,093	18,093	18,085	18,085
Taxes - Other Than Income Taxes	3,973	4,032	3,966	3,967	3,977	3,959	2,926	3,132	2,839	3,354	3,243	3,201	3,201
Total Direct Operating Expenses	41,755	53,957	9,067	33,540	(62,244)	(374,384)	28,770	28,723	60,100	36,745	52,816	54,582	45,023

Atmos Energy - UCG Storage  
 Total Direct Operating Expenses  
 January 2013 - September 2017 and

	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Budget Oct-17	Budget Nov-17	Budget Dec-17	Budget Jan-18	Budget Feb-18	Budget Mar-18	Budget Apr-18	Budget May-18
Operating Expenses													
Direct O&M Expenses (Excl Bad Debt)	17,734	27,012	14,528	24,418	118,730	19,456	19,041	27,200	20,102	20,987	30,465	20,542	50,736
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	18,052	18,085	18,050	18,058	18,079	18,801	18,804	18,805	18,808	18,812	18,813	18,816	18,823
Taxes - Other Than Income Taxes	3,258	3,201	3,213	3,267	3,183	3,260	3,260	3,260	3,260	3,260	3,260	3,260	3,260
Total Direct Operating Expenses	39,054	48,298	35,800	45,738	139,992	41,517	41,105	49,265	42,170	43,059	52,538	42,818	72,819

Atmos Energy - UCG Storage  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Budget Jun-18	Budget Jul-18	Budget Aug-18	Budget Sep-18
Operating Expenses				
Direct O&M Expenses (Excl Bad Debt)	20,671	17,832	19,873	49,870
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	18,824	18,834	18,850	18,857
Taxes - Other Than Income Taxes	3,260	3,260	3,260	3,260
Total Direct Operating Expenses	<u>42,755</u>	<u>39,926</u>	<u>41,783</u>	<u>71,987</u>

Atmos Energy - WKG Storage  
 Total Direct Operating Expenses  
 January 2013 - September 2017 and Budget 2018

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14
Operating Expenses													
Direct O&M Expenses (Excl Bad Debt)	41,958	25,278	30,828	18,017	26,642	25,576	24,702	31,206	138,105	65,008	31,512	28,735	44,428
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	27,694	27,696	27,697	27,698	27,690	27,703	27,704	27,704	27,878	27,730	27,734	27,728	27,720
Taxes - Other Than Income Taxes	5,364	4,066	15,668	4,108	7,085	4,326	3,957	4,258	4,164	5,154	10,068	6,524	9,758
Total Direct Operating Expenses	75,016	57,040	74,194	49,822	61,417	57,605	56,362	63,168	170,146	97,892	69,314	62,986	81,905

Atmos Energy - WKG Storage  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15
<b>Operating Expenses</b>													
Direct O&M Expenses (Excl Bad Debt)	30,273	25,400	30,898	27,789	30,193	27,775	39,377	376,719	41,621	(112,440)	31,431	31,550	33,114
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	27,720	27,720	27,732	27,732	27,737	27,742	27,744	27,969	28,071	28,072	28,160	28,161	28,161
Taxes - Other Than Income Taxes	6,057	5,442	6,006	8,190	5,273	4,963	4,889	1,123	5,280	10,659	3,255	9,471	6,254
<b>Total Direct Operating Expenses</b>	<b>64,050</b>	<b>58,562</b>	<b>64,636</b>	<b>63,711</b>	<b>63,203</b>	<b>60,480</b>	<b>72,010</b>	<b>405,811</b>	<b>74,972</b>	<b>(73,710)</b>	<b>62,847</b>	<b>69,182</b>	<b>67,529</b>

Atmos Energy - WKG Storage  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
<b>Operating Expenses</b>													
Direct O&M Expenses (Excl Bad Debt)	32,052	53,302	260,648	50,098	44,936	346,565	974,535	28,954	51,835	26,728	(665,330)	214,553	24,702
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	28,180	28,160	28,162	28,186	27,908	27,917	28,153	29,522	39,323	29,944	29,945	29,945	29,993
Taxes - Other Than Income Taxes	6,231	6,090	8,375	5,325	5,034	5,093	5,065	7,392	10,082	4,838	8,405	7,323	7,725
<b>Total Direct Operating Expenses</b>	<b>66,444</b>	<b>87,552</b>	<b>297,185</b>	<b>83,608</b>	<b>77,878</b>	<b>379,575</b>	<b>1,007,753</b>	<b>65,868</b>	<b>101,041</b>	<b>61,310</b>	<b>(626,980)</b>	<b>251,820</b>	<b>62,421</b>

Atmos Energy - WKG Storage  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17
<b>Operating Expenses</b>													
Direct O&M Expenses (Excl Bad Debt)	34,941	87,678	30,302	66,105	29,986	(3,370)	12,570	17,186	52,966	30,996	20,702	21,676	(9,211)
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	29,995	30,005	30,007	30,025	29,989	30,045	27,394	27,666	30,344	27,895	27,995	27,989	27,889
Taxes - Other Than Income Taxes	7,325	10,979	6,252	8,318	8,786	8,640	4,118	7,399	22,144	15,440	(6,580)	3,370	3,371
<b>Total Direct Operating Expenses</b>	<b>72,261</b>	<b>128,662</b>	<b>65,561</b>	<b>104,448</b>	<b>68,761</b>	<b>35,315</b>	<b>44,081</b>	<b>52,261</b>	<b>105,455</b>	<b>74,432</b>	<b>40,118</b>	<b>53,035</b>	<b>22,149</b>

Atmos Energy - WKG Storage  
Total Direct Operating Expenses  
January 2013 - September 2017 and

	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Budget Oct-17	Budget Nov-17	Budget Dec-17	Budget Jan-18	Budget Feb-18	Budget Mar-18	Budget Apr-18	Budget May-18
<b>Operating Expenses</b>													
Direct O&M Expenses (Excl Bad Debt)	30,802	118,737	111,106	63,032	61,716	17,588	17,645	26,434	18,413	17,160	19,357	17,146	20,532
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	27,990	27,989	27,691	29,159	28,757	28,594	28,597	28,597	28,600	28,603	28,604	28,607	28,612
Taxes - Other Than Income Taxes	3,417	6,539	3,380	3,424	3,357	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390
<b>Total Direct Operating Expenses</b>	<b>61,709</b>	<b>153,265</b>	<b>142,477</b>	<b>95,615</b>	<b>113,829</b>	<b>49,572</b>	<b>49,632</b>	<b>57,421</b>	<b>60,403</b>	<b>49,153</b>	<b>51,351</b>	<b>49,143</b>	<b>52,534</b>

**Atmos Energy - WKG Storage**  
**Total Direct Operating Expenses**  
**January 2013 - September 2017 and**

	Budget Jun-18	Budget Jul-18	Budget Aug-18	Budget Sep-18
<b>Operating Expenses</b>				
Direct O&M Expenses (Excl Bad Debt)	78,677	77,938	18,699	48,861
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	28,613	28,621	28,634	28,639
Taxes - Other Than Income Taxes	3,390	3,390	3,390	3,390
<b>Total Direct Operating Expenses</b>	<u>110,680</u>	<u>109,949</u>	<u>50,723</u>	<u>80,890</u>

Atmos Energy - TLGP  
 Total Direct Operating Expenses  
 January 2013 - September 2017 and Budget 2018

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14
Operating Expenses													
Direct O&M Expenses (Excl Bad Debt)	31,175	96,267	78,701	73,167	134,887	71,347	74,072	106,802	92,720	113,399	93,169	80,093	84,966
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	67,324	67,483	67,626	67,818	68,201	68,253	68,809	71,607	72,361	69,074	68,957	68,944	68,926
Taxes - Other Than Income Taxes	64,005	66,644	124,451	65,948	66,123	65,882	82,888	82,834	82,771	81,236	81,816	100,089	68,462
Total Direct Operating Expenses	162,504	230,394	270,779	206,933	269,220	205,482	225,769	261,543	247,852	263,706	244,043	249,126	222,356

Atrnos Energy - TLGP  
Total Direct Operating Expenses  
January 2013 - September 2017 an

	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15
<b>Operating Expenses</b>													
Direct O&M Expenses (Excl Bad Debt)	80,289	79,065	99,271	93,821	101,377	82,715	95,772	128,926	81,510	90,707	79,554	116,336	70,213
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	68,968	68,988	69,012	69,012	69,022	68,968	69,667	71,043	69,398	69,328	69,474	69,450	69,450
Taxes - Other Than Income Taxes	75,760	68,281	80,789	68,354	68,247	67,306	67,209	59,786	64,546	65,268	64,412	63,882	66,532
<b>Total Direct Operating Expenses</b>	<b>225,017</b>	<b>216,354</b>	<b>229,071</b>	<b>231,186</b>	<b>238,646</b>	<b>218,981</b>	<b>232,648</b>	<b>259,756</b>	<b>215,453</b>	<b>225,303</b>	<b>213,440</b>	<b>249,867</b>	<b>206,195</b>

Atmos Energy - TLGP  
Total Direct Operating Expenses  
January 2013 - September 2017 an

	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
<b>Operating Expenses</b>													
Direct O&M Expenses (Excl Bad Debt)	94,230	85,134	110,186	80,655	97,080	81,403	97,468	75,889	74,099	127,307	88,593	90,058	81,313
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	69,448	69,448	69,751	69,791	66,604	62,059	63,264	63,265	63,265	63,399	63,403	63,404	63,437
Taxes - Other Than Income Taxes	63,589	63,535	63,718	63,607	63,210	62,447	62,251	23,636	25,449	24,072	23,712	25,874	2,417
<b>Total Direct Operating Expenses</b>	<b>227,267</b>	<b>218,117</b>	<b>243,655</b>	<b>214,053</b>	<b>246,894</b>	<b>205,909</b>	<b>222,853</b>	<b>162,590</b>	<b>162,813</b>	<b>214,779</b>	<b>163,708</b>	<b>179,135</b>	<b>147,167</b>

Atmos Energy - TLGP  
 Total Direct Operating Expenses  
 January 2013 - September 2017 an

	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17
<b>Operating Expenses</b>													
Direct O&M Expenses (Excl Bad Debt)	111,108	80,819	83,614	132,478	107,579	245,034	86,857	72,903	102,487	145,835	112,507	104,209	98,288
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	64,004	64,015	66,914	66,954	66,980	64,886	65,650	65,543	65,716	65,171	65,298	65,224	65,291
Taxes - Other Than Income Taxes	24,140	24,272	23,944	25,311	24,553	24,245	36,187	36,820	36,518	45,391	46,574	47,536	53,962
<b>Total Direct Operating Expenses</b>	<b>199,251</b>	<b>169,105</b>	<b>174,472</b>	<b>224,743</b>	<b>199,112</b>	<b>334,164</b>	<b>188,694</b>	<b>175,267</b>	<b>204,719</b>	<b>256,197</b>	<b>224,379</b>	<b>216,969</b>	<b>217,522</b>

Atrnos Energy - TLGP  
 Total Direct Operating Expenses  
 January 2013 - September 2017 an

	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Budget Oct-17	Budget Nov-17	Budget Dec-17	Budget Jan-18	Budget Feb-18	Budget Mar-18	Budget Apr-18	Budget May-18
Operating Expenses													
Direct O&M Expenses (Excl Bad Debt)	148,842	137,831	276,971	125,820	272,404	154,433	189,338	150,353	153,761	170,049	198,857	163,841	195,588
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	65,296	65,298	65,438	65,427	64,515	85,794	85,802	85,804	85,814	85,828	85,829	85,840	85,858
Taxes - Other Than Income Taxes	46,572	46,278	46,353	46,494	46,742	41,465	41,465	41,465	41,465	41,465	41,465	41,465	41,465
Total Direct Operating Expenses	260,710	249,207	388,481	237,742	383,661	281,692	296,605	277,622	281,040	287,340	326,751	291,146	322,911

Atmos Energy - TLGP  
Total Direct Operating Expenses  
January 2013 - September 2017 an

	Budget Jun-18	Budget Jul-18	Budget Aug-18	Budget Sep-18
Operating Expenses				
Direct O&M Expenses (Excl Bad Debt)	149,814	180,092	155,976	158,119
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	85,883	85,894	85,941	85,941
Taxes - Other Than Income Taxes	41,465	41,465	41,465	41,465
Total Direct Operating Expenses	<u>277,142</u>	<u>307,451</u>	<u>283,382</u>	<u>285,525</u>

Atmos Energy - Remaining Nonregulated  
 Total Direct Operating Expenses  
 January 2013 - September 2017 and Budget 2018

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14
<b>Operating Expenses</b>													
Direct O&M Expenses (Excl Bad Debt)	170,376	215,599	306,125	142,095	206,710	83,303	217,228	111,661	137,885	115,239	371,271	58,442	92,147
Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortization	34,754	(222,345)	33,082	25,332	25,294	25,351	25,354	25,357	26,136	22,840	22,750	22,756	22,710
Taxes - Other Than Income Taxes	31,225	30,089	(197,939)	28,671	29,198	28,746	28,947	41,893	28,726	21,542	22,392	(306,595)	23,025
<b>Total Direct Operating Expenses</b>	<b>236,354</b>	<b>23,353</b>	<b>141,249</b>	<b>196,299</b>	<b>261,202</b>	<b>137,400</b>	<b>271,529</b>	<b>179,011</b>	<b>192,747</b>	<b>159,621</b>	<b>416,414</b>	<b>(425,396)</b>	<b>137,882</b>

Atmos Energy - Remaining Nonre  
Total Direct Operating Expenses  
January 2013 - September 2017 a

	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15
Operating Expenses													
Direct O&M Expenses (Excl Bad Debt)	38,867	(2,848,519)	126,289	32,541	111,243	(344,088)	78,180	5,590	48,364	35,627	77,919	85,301	67,080
Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortization	22,711	22,712	22,741	22,866	22,895	22,708	22,726	22,646	16,834	18,833	16,602	16,639	16,638
Taxes - Other Than Income Taxes	22,773	22,798	22,809	22,890	22,757	7,833	26,914	28,430	25,801	25,059	26,264	26,418	26,811
Total Direct Operating Expenses	84,350	(2,803,009)	171,839	78,096	156,894	(313,346)	127,800	56,666	90,799	77,520	120,785	108,357	110,330

Atmos Energy - Remaining Nonre  
Total Direct Operating Expenses  
January 2013 - September 2017 a

	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-15	Mar-15
Operating Expenses													
Direct O&M Expenses (Excl Bad Debt)	79,233	45,781	28,322	58,797	52,423	54,174	2,907,179	76,633	62,805	37,360	(60,528)	183,177	81,088
Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	0	0
Depreciation and Amortization	16,640	16,643	16,558	16,185	30,009	16,997	16,099	22,486	22,494	22,752	22,753	22,754	22,836
Taxes - Other Than Income Taxes	26,632	26,609	26,472	26,555	26,509	33,024	26,584	39,158	39,949	36,501	36,617	38,221	38,311
Total Direct Operating Expenses	122,505	89,033	71,351	101,537	108,941	104,195	2,949,862	137,277	125,248	96,613	842	244,152	142,235

Atmos Energy - Remaining Nonre  
Total Direct Operating Expenses  
January 2013 - September 2017 a

	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17
Operating Expenses													
Direct O&M Expenses (Excl Bad Debt)	54,321	13,054	9,799	49,991	116,972	(605,778)	8,441	43,498	82,022	37,422	13,872	98,632	9,572
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	22,638	22,858	22,858	22,887	22,881	18,894	19,018	19,028	19,097	19,048	18,875	18,985	18,885
Taxes - Other Than Income Taxes	39,215	38,485	38,186	41,771	39,534	38,701	20,742	20,968	29,660	34,741	28,567	21,211	21,346
Total Direct Operating Expenses	116,373	74,395	70,843	114,649	178,387	(648,183)	48,200	83,512	130,779	91,211	61,313	138,709	49,783

Atmos Energy - Remaining Nonre  
 Total Direct Operating Expenses  
 January 2013 - September 2017 a

	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Budget Oct-17	Budget Nov-17	Budget Dec-17	Budget Jan-18	Budget Feb-18	Budget Mar-18	Budget Apr-18	Budget May-18
Operating Expenses													
Direct O&M Expenses (Excl Bad Debt)	65,001	35,843	14,939	15,966	26,562	5,153	5,150	4,955	5,347	4,678	5,151	4,928	7,274
Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation and Amortization	18,867	18,866	18,889	18,884	18,849	879	882	883	867	891	893	897	904
Taxes - Other Than Income Taxes	21,280	36,846	20,498	20,780	20,590	280	280	280	280	280	280	280	280
Total Direct Operating Expenses	105,147	91,355	54,307	55,621	68,101	6,312	6,312	6,118	6,514	5,849	6,324	6,105	8,458

Atmos Energy - Remaining Nonre  
Total Direct Operating Expenses  
January 2013 - September 2017 a

	Budget Jun-18	Budget Jul-18	Budget Aug-18	Budget Sep-18
Operating Expenses				
Direct O&M Expenses (Excl Bad Debt)	5,099	5,328	5,523	5,051
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	906	919	937	945
Taxes - Other Than Income Taxes	280	280	280	280
Total Direct Operating Expenses	<u>6,285</u>	<u>6,527</u>	<u>6,740</u>	<u>6,276</u>



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-19**  
**Page 1 of 1**

**REQUEST:**

Refer to Exhibit GKW-2, which shows base year and test year allocated amounts by division and cost element and the difference in the test year compared to the base year. Confirm that the Company removed *all* incentive compensation expense from the test year revenue requirement, including any type of short-term cash incentive awards and any type of stock awards, such as restricted stock units. If not, identify and quantify the amount of any other incentive compensation remaining in the test year.

**RESPONSE:**

The Company confirms that it removed all expensed incentive compensation from the test year revenue requirement.

Respondent: Greg Waller



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-20**  
**Page 1 of 3**

**REQUEST:**

Refer to the electronic workpaper "OM\_for\_KY-2017" provided in response to the Staff's First Set of Data Requests and the tab entitled "Div 2 forecast."

- a. Provide the actual data in the same level of detail and in the same format for each month from October 2013 through the most recent month available in live spreadsheet format.
- b. Provide a variance analysis for each category of expense (labor, benefits, employee welfare, etc.) that identifies and describes all reasons for the change projected in the test year compared to the actual expense for calendar year 2016. In addition, provide all documents, including studies and/or other analyses developed by the Company to support the change projected in the test year compared to 2016.
- c. Provide a variance analysis for each category of expense (labor, benefits, employee welfare, etc.) that identifies and describes all reasons for the change projected in the test year compared to the base year. In addition, provide all documents, including studies and/or other analyses developed by the Company to support the change projected in the test year compared to the base year.
- d. Refer further to cell row 287 of this tab showing the monthly capitalization percentages. Identify and describe all reasons for the change in the average capitalization percentage projected for the test year compared to the base year. Provide a copy of all documents relied on to determine or calculate the capitalization percentages and to determine or calculate the change.
- e. Provide the actual capitalization percentage rate for labor and related costs for each month for division 2 from October 2013 through the most recent month available in live spreadsheet format.
- f. Refer to cell row 91 of this tab showing injuries and damages insurance reserve. Describe the entries summing to -\$3,000,000 in March and June of the base year and explain whether or not these amounts are recurring. If they are not recurring, then explain why they are not.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-20**  
**Page 2 of 3**

- g. Provide a schedule showing the activity and balances in the injuries and damages reserve for each month from October 2013 through the most recent month available in live spreadsheet format, starting with the beginning balance, accruals to the reserve, charges to the reserve, and ending balance each month. For the accruals to the reserve, provide all supporting documentation as well as the account/subaccount used to record the accruals. For the charges to the reserve, provide a description of each such charge or related group of charges.
- h. Refer to cell row 140 of this tab showing an increase in the A&G-Office Supplies & Expense-Software Maintenance 9210-04201 from \$15,050,418 in the base year to \$17,522,787 in the test year. Describe all reasons for the projected increase and confirm whether or not the projected amount should be reduced and why.
- i. Refer to cell row 157 of this tab showing an increase in the level of telecom expenses starting in the first projected month of July 2017 from a run rate during the first six months actual in 2017 of approximately \$95,000 per month to over \$220,000 per month thereafter. Describe all reasons for the projected increase and confirm whether or not the projected amount should be reduced and why.
- j. Refer to cell row 265 of this tab showing a large amount in A&G-Outside services employed - Contract Labor 9230-06111 of \$10,704,333 projected in September 2017. Explain the origination of this very large projected expense that causes base year expense to be much higher than test year expense.

**RESPONSE:**

- a) Please see Attachment 1.
- b) Please see Attachment 3.
- c) Please see Attachment 3.
- d) The capitalization percentage for the base year 12 months ended is 29.07% compared to 29.90% for the test year 12 months ended. Please see the schedule, "OM for KY-2017" for how the test year amounts were calculated.
- e) Please see Attachment 1.

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**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
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**Page 3 of 3**

- f) The amounts recorded to account 9250-07115 are charged to Cost Center 1903 and are not allocated to the business units. Therefore, they have no impact on revenue requirement.
- g) Please see Attachment 2. As noted in subpart (f) above, the income statement accruals recorded to the Shared Services Injury and Damages Reserve are not allocated to the business units.
- h) Software maintenance for Shared Services is almost entirely budgeted in Div 002. However, there is software maintenance amortization that is charged to Div 012. In the file, "OM for KY-2017" in the Div 012 tab it is shown that January 2017 through June 2017 of the historical base period had larger charges than the months budgeted thereafter. Thus, the Div 002 forecast tab has lower charges in the base period because for the historical period January 2017 through June 2017 some of the amounts for software maintenance were being charged to Div 012.
- i) Some telecom expenses are budgeted in Division 002 but charged to Division 012. There is an offset to the increase identified in the request in Division 012.
- j) The amount is budgeted in Cost Center 1903 and is not allocated to the business units. Therefore, it has no impact on revenue requirement.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-20\_Att1 - O&M Div 002 Oct13-Sep17.xlsx, 15 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, AG\_1-20\_Att2 - SSU Injury and Damages Reserve.xlsx, 3 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, AG\_1-20\_Att3 - Div 002 O&M Variances.xlsx, 2 Pages.

Respondents: Laura Gillham and Greg Waller

Atmos Energy Corporation  
O&M for Shared Services General Office Div 002  
For the Period October 2013 - September 2017

	Acct-sub	FERC	2013 October	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September
Customer accounts-Operation su - Non-project Labor 9010-01000	9010-01000	9010	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Non-project Labor 9020-01000	9020-01000	9020	3,469	7,089	7,492	7,587	3,714	-	-	-	-	-	-	-
Customer accounts-Customer rec - Non-project Labor 9030-01000	9030-01000	9030	-	-	3,232	3,232	3,232	3,232	3,277	4,848	3,232	3,232	3,232	3,232
Sales-Advertising expenses - Non-project Labor 9130-01000	9130-01000	9130	-	(5,063)	-	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Non-project Labor 9200-01000	9200-01000	9200	2,823,404	4,212,646	2,809,433	2,872,790	2,785,502	2,751,959	2,762,444	4,150,763	2,793,283	2,748,213	2,745,660	2,787,004
Distribution-Operation supervi - Capital Labor 8700-01000	8700-01000	8700	-	(721)	-	-	-	-	-	286	-	-	-	-
Meter and house regulator expe - Non-project Labor 8780-01000	8780-01000	8780	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Capital Labor 8700-01001	8700-01001	8700	-	(10,373)	-	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Capital Labor 9200-01001	9200-01001	9200	60,583	74,666	71,763	62,156	101,940	135,676	109,982	194,845	88,357	132,941	146,756	148,704
Mains expenses - Capital Labor Contra 8560-01002	8560-01002	8560	-	(342)	-	-	(151)	(50)	(100)	(249)	(782)	(961)	(1,896)	(967)
Distribution-Operation supervi - Capital Labor Contra 8700-01002	8700-01002	8700	(519)	-	-	-	-	-	(3,474)	(5,074)	-	-	-	-
A&G-Administrative & general s - Capital Labor Contra 9200-01002	9200-01002	9200	(30,037)	(54,197)	(46,044)	(45,945)	(66,724)	(101,219)	(64,525)	(122,963)	(47,155)	(77,524)	(91,744)	(98,620)
Mains and Services Expenses - O&M Project Labor and Contra 8740-01006	8740-01006	8740	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - O&M Project Labor and Contra 9200-01006	9200-01006	9200	-	-	-	-	750	2,037	1,618	599	118	-	-	-
Mains expenses - O&M Project Labor and Contra 8560-01006	8560-01006	8560	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - O&M Project Labor and Contra 8700-01006	8700-01006	8700	-	-	-	-	34	-	-	-	-	-	-	-
Mains expenses - Expense Labor Accrual 8560-01008	8560-01008	8560	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Expense Labor Accrual 8700-01008	8700-01008	8700	-	(120)	120	-	(17)	17	186	(186)	-	-	-	-
Mains and Services Expenses - Expense Labor Accrual 8740-01008	8740-01008	8740	-	-	-	-	-	-	-	-	-	-	-	-
Meter and house regulator expe - Expense Labor Accrual 8780-01008	8780-01008	8780	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Operation su - Expense Labor Accrual 9010-01008	9010-01008	9010	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Expense Labor Accrual 9020-01008	9020-01008	9020	520	(1,247)	1,441	1,171	(1,936)	(1,857)	-	-	-	-	-	-
Customer accounts-Customer rec - Expense Labor Accrual 9030-01008	9030-01008	9030	-	-	1,131	465	-	162	353	(1,322)	162	485	162	323
Sales-Advertising expenses - Expense Labor Accrual 9130-01008	9130-01008	9130	-	(1,010)	1,010	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Expense Labor Accrual 9200-01008	9200-01008	9200	495,638	(1,274,275)	281,204	453,084	(53,644)	130,121	281,665	(1,104,998)	148,422	398,735	129,985	281,522
A&G-Administrative & general s - PTO Accrual 9200-01010	9200-01010	9200	-	-	10,472	-	-	-	-	-	(59,349)	-	-	21,842
A&G-Administrative & general s - Capital Labor Transfer In 9200-01011	9200-01011	9200	27,045	47,370	31,824	27,348	40,341	81,551	34,982	69,820	20,680	40,805	35,988	32,801
Distribution-Operation supervi - Capital Labor Transfer In 8700-01011	8700-01011	8700	519	-	-	-	-	-	3,474	5,074	-	-	-	-
Mains expenses - Capital Labor Transfer In 8560-01011	8560-01011	8560	-	342	-	-	151	50	100	249	782	961	1,896	967
Distribution-Operation supervi - Capital Labor Transfer Out 8700-01012	8700-01012	8700	-	10,373	-	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Capital Labor Transfer Out 9200-01012	9200-01012	9200	(57,591)	(67,839)	(55,542)	(43,559)	(75,558)	(96,007)	(80,420)	(140,702)	(61,892)	(98,222)	(100,997)	(82,884)
A&G-Office supplies & expense - Expense Labor Transfer In 9210-01013	9210-01013	9210	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Expense Labor Transfer In 9200-01013	9200-01013	9200	-	-	27	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Expense Labor Transfer Out 8700-01014	8700-01014	8700	-	-	-	(34)	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Expense Labor Transfer Out 9200-01014	9200-01014	9200	-	-	-	(750)	(2,037)	(1,618)	(599)	(118)	-	-	-	-
Mains and Services Expenses - Expense Labor Transfer Out 8740-01014	8740-01014	8740	-	-	-	-	-	-	-	-	-	-	-	-
Mains expenses - Expense Labor Transfer Out 8560-01014	8560-01014	8560	-	-	-	-	-	-	-	-	-	-	-	-
<b>Labor</b>			<b>3,323,031</b>	<b>2,936,268</b>	<b>3,115,563</b>	<b>3,338,348</b>	<b>2,716,852</b>	<b>2,883,833</b>	<b>3,048,210</b>	<b>3,049,105</b>	<b>2,885,750</b>	<b>3,150,664</b>	<b>2,879,039</b>	<b>3,073,723</b>
A&G-Employee pensions and bene - Pension Benefits Load 9260-01202	9260-01202	9260	282,458	249,585	283,930	283,760	230,932	245,109	259,098	258,066	250,333	267,806	243,673	257,727
A&G-Employee pensions and bene - OPEB Benefits Load 9260-01203	9260-01203	9260	219,320	193,796	204,934	220,331	179,312	190,320	201,182	200,381	194,377	207,944	189,205	200,117
A&G-Employee pensions and bene - Pension Benefits Variance 9260-01206	9260-01206	9260	(9,370)	60,520	32,541	(9,841)	79,681	46,376	35,009	25,549	57,008	10,928	50,291	30,891
A&G-Employee pensions and bene - OPEB Benefits Variance 9260-01207	9260-01207	9260	(43,149)	6,620	(14,242)	(45,028)	25,348	(829)	(11,287)	(16,718)	6,982	(27,552)	3,453	(11,674)
A&G-Injuries & damages - Workers Comp Benefits Variance 9250-01208	9250-01208	9250	974	1,274	693	(55)	1,675	1,049	781	594	1,296	356	1,128	749
A&G-Injuries & damages - Workers Comp Benefits Load 9250-01221	9250-01221	9250	11,028	9,353	9,818	10,617	8,771	9,694	9,694	9,270	9,283	10,105	9,300	9,675
A&G-Employee pensions and bene - Employer 401K Expense 9260-01239	9260-01239	9260	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Medical Benefits Load 9260-01251	9260-01251	9260	581,531	513,852	543,386	584,211	475,449	504,836	533,437	531,313	515,392	551,366	501,680	530,814
A&G-Employee pensions and bene - Medical Benefits Variance 9260-01252	9260-01252	9260	(184,331)	(263,330)	(179,292)	(210,945)	(172,351)	(242,998)	(236,445)	(72,871)	(76,292)	(33,743)	(436)	(137,028)
A&G-Employee pensions and bene - Medical Benefits Projects 9260-01253	9260-01253	9260	-	-	5	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - ESOP Benefits Load 9260-01257	9260-01257	9260	106,337	93,962	99,362	106,627	86,939	92,276	97,543	97,154	94,243	100,821	91,736	97,027
A&G-Employee pensions and bene - ESOP Benefits Variance 9260-01258	9260-01258	9260	20,604	69,891	17,399	33,765	18,394	11,582	26,586	25,663	20,078	29,575	31,052	11,003
A&G-Employee pensions and bene - ESOP Benefits Projects 9260-01259	9260-01259	9260	-	-	1	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - HSA Benefits Load 9260-01260	9260-01260	9260	9,989	8,809	9,315	10,015	8,151	9,145	9,108	8,835	9,452	8,600	9,096	9,096
A&G-Employee pensions and bene - HSA Benefits Variance 9260-01261	9260-01261	9260	(19,290)	(16,948)	(17,790)	12,521	(14,597)	(16,301)	(17,202)	(17,400)	(16,785)	(19,936)	(16,841)	(17,185)
A&G-Employee pensions and bene - HSA Benefits Projects 9260-01262	9260-01262	9260	-	-	0	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - RSP FACC Benefits Load 9260-01263	9260-01263	9260	9,969	8,809	9,315	10,015	8,151	9,145	9,108	8,835	9,452	8,600	9,096	9,096
A&G-Employee pensions and bene - RSP FACC Benefits Variance 9260-01264	9260-01264	9260	17,142	38,121	18,905	19,724	23,109	21,196	18,929	42,842	24,151	24,162	25,317	24,514
A&G-Employee pensions and bene - RSP FACC Benefits Projects 9260-01265	9260-01265	9260	-	-	0	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Life Benefits Load 9260-01266	9260-01266	9260	16,615	14,882	15,525	16,892	13,584	14,418	15,241	15,180	14,726	15,753	14,334	15,160
A&G-Employee pensions and bene - Life Benefits Variance 9260-01267	9260-01267	9260	583	4,337	2,732	410	(7,322)	3,740	2,948	(8,058)	2,304	4,051	(6,870)	(8,870)
A&G-Employee pensions and bene - Life Benefits Projects 9260-01268	9260-01268	9260	-	-	0	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - LTD Benefits Load 9260-01269	9260-01269	9260	26,584	23,490	24,841	26,707	21,735	23,069	24,386	24,289	23,561	25,205	22,934	24,257
A&G-Employee pensions and bene - LTD Benefits Variance 9260-01270	9260-01270	9260	(4,410)	1,619	(927)	(4,656)	(16,805)	731	(531)	(1,161)	(13,357)	(2,508)	1,269	(25,035)
A&G-Employee pensions and bene - LTD Benefits Projects 9260-01271	9260-01271	9260	-	-	0	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Pension Benefits Projects 9260-01291	9260-01291	9260	-	-	2	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - OPEB Benefits Projects 9260-01292	9260-01292	9260	-	-	2	-	-	-	-	-	-	-	-	-
A&G-Injuries & damages - Workers Comp Benefits Projects 9250-01293	9250-01293	9250	-	-	0	-	-	-	-	-	-	-	-	-
<b>Benefits</b>			<b>1,032,564</b>	<b>1,017,441</b>	<b>1,040,456</b>	<b>1,065,069</b>	<b>970,156</b>	<b>921,069</b>	<b>975,657</b>	<b>1,143,261</b>	<b>1,114,549</b>	<b>1,181,491</b>	<b>1,189,344</b>	<b>1,022,136</b>
A&G-Office supplies & expense - Service Awards 9210-07421	9210-07421	9210	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Outside services employed - Service Awards 9230-07421	9230-07421	9230	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Service Awards 9260-07421	9260-07421	9260	7,567	32,813	8,614	1,882	2,131	(487)	4,008	2,948	3,436	6,138	11,957	4,414
Mains and Services Expenses - Uniforms 8740-07443	8740-07443	8740	-	119	-	-	-	-	-	-	-	-	150	152
A&G-Office supplies & expense - Uniforms 9210-07443	9210-07443	9210	-	43	125	101	-							

Acct-sub	FERC	2013 October	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	
A&G-Employee pensions and bene - Education Assistance Program 9280-07447	9280-07447	9280	11,262	14,743	42,623	53,098	18,490	3,426	13,363	53,581	24,801	14,925	34,774	14,465
A&G-Office supplies & expense - Non-Qual Retirement Exp 9210-07449	9210-07449	9210	-	-	-	-	-	-	-	-	317	-	-	-
A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-074	9260-07452	9260	908,000	1,364,909	1,685,679	2,269,000	815,861	16,024,330	(10,284,734)	96,218	-	-	-	-
A&G-Employee pensions and bene - Exec Compensation-Other 9280-07453	9280-07453	9280	27	27	27	27	27	27	27	27	27	-	54	27
A&G-Employee pensions and bene - VPP & MIP - Capital Credit 9260-07454	9260-07454	9260	-	-	-	-	-	(6,795,203)	5,428,075	1,367,128	-	-	-	-
A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-074	9260-07458	9260	267,362	281,849	280,005	291,580	262,084	290,164	940,764	1,361,093	1,125,062	227,531	220,841	531,557
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07	9260-07460	9260	117,198	113,708	117,499	118,071	106,128	117,499	113,709	2,020,173	131,057	135,253	135,253	169,511
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	9260-07463	9260	20,758	363,461	18,607	18,607	18,607	18,607	18,607	18,007	18,007	18,607	18,607	19,285
A&G-Employee pensions and bene - Rabbi Trust Gain/Loss 9260-07486	9260-07486	9260	(46,249)	(20,543)	(19,608)	(1,578,507)	(15,987)	(15,678)	(782,695)	(23,954)	(47,776)	(38,394)	(87,050)	(159,181)
A&G-Employee pensions and bene - COLI CSV & Premiums 9260-07487	9260-07487	9260	(29,031)	(29,031)	(29,031)	(29,031)	(29,031)	(290,397)	(43,648)	(67,550)	(43,648)	(276,607)	(276,607)	139
A&G-Employee pensions and bene - COLI Loan Interest 9260-07488	9260-07488	9260	69,340	114,256	114,256	114,256	114,256	114,256	84,084	111,935	113,639	28,237	113,639	113,639
A&G-Employee pensions and bene - NQ Retirement Cost 9260-07489	9260-07489	9260	5,238,932	689,400	720,201	707,957	699,902	694,958	710,774	695,401	693,583	712,183	694,651	699,651
A&G-Office supplies & expense - Employee Broadcast and Publication 9210-07495	9210-07495	9210	2,285	59,608	25,079	11,225	27,581	28,752	10,450	10,185	82,475	19,828	44,089	21,587
Customer accounts-Operation su - Misc Employee Welfare Exp 9010-07499	9010-07499	9010	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Misc Employee Welfare Exp 9030-07499	9030-07499	9030	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Misc Employee Welfare Exp 9210-07499	9210-07499	9210	7,810	12,278	3,665	2,516	8,454	7,988	3,448	15,305	3,176	16,983	11,905	31,746
A&G-Employee pensions and bene - Misc Employee Welfare Exp 9260-07499	9260-07499	9260	3,031	5,831	-	2,820	3,020	(2,920)	-	3,308	6,589	-	2,679	5,608
Miscellaneous general expenses - Misc Employee Welfare Exp 9302-07499	9302-07499	9302	1,061	-	-	-	-	-	-	-	-	-	-	4,933
A&G-Rents - Misc Employee Welfare Exp 9310-07499	9310-07499	9310	948	537	156	857	421	721	102	325	108	604	19	688
Storage-Purification expenses - Misc Employee Welfare Exp 8210-07499	8210-07499	8210	-	-	-	-	3,800	470	-	-	-	-	-	-
Distribution-Operation supervi - Misc Employee Welfare Exp 8700-07499	8700-07499	8700	-	-	175	-	-	-	-	-	-	-	-	-
Employee Welfare			6,580,300	3,004,009	2,968,099	1,984,458	2,033,934	10,458,043	(4,030,965)	5,688,613	2,087,951	640,258	925,227	1,458,221
A&G-Property insurance - Blueflame Property Insurance 9240-04069	9240-04069	9240	29,820	29,820	46,744	(48,302)	14,463	13,188	13,168	13,168	13,168	13,168	13,168	13,168
A&G-Office supplies & expense - Insurance-Other 9210-04070	9210-04070	9210	-	71	71	-	142	-	-	-	-	71	-	-
A&G-Property insurance - Insurance-Other 9240-04070	9240-04070	9240	4,372	4,372	4,503	4,372	4,372	4,372	4,372	(30,734)	-	-	-	-
A&G-Injuries & damages - Insurance-Other 9250-04070	9250-04070	9250	2,108	2,108	2,108	13,668	2,108	2,108	2,108	37,224	6,484	3,988	3,968	6,484
A&G-Injuries & damages - Insurance-Reserve 9250-07115	9250-07115	9250	-	-	-	-	-	1,000,000	-	(1,000,000)	(750,000)	-	-	-
A&G-Injuries & damages - Insurance - D&O 9250-07119	9250-07119	9250	143,203	143,203	143,203	143,203	143,203	143,203	143,203	143,203	143,203	141,159	141,159	141,159
A&G-Office supplies & expense - Environmental & Safety 9210-07120	9210-07120	9210	-	-	-	-	-	(3,447)	-	-	-	-	-	-
A&G-Injuries & damages - Insurance - Public Liability 9250-07121	9250-07121	9250	1,239,755	1,234,117	1,234,117	1,234,117	1,234,117	1,234,117	1,144,070	1,234,117	1,234,785	1,234,441	1,234,441	1,234,441
Insurance			1,419,259	1,413,691	1,430,746	1,349,058	1,398,404	2,398,968	1,303,474	398,978	847,620	1,392,807	1,392,736	1,395,252
A&G-Office supplies & expense - Building Lease/Rents 9210-04581	9210-04581	9210	2,151	2,151	2,151	2,151	2,151	2,151	2,151	2,373	2,175	2,049	2,500	1,850
A&G-Rents - Building Lease/Rents 9310-04581	9310-04581	9310	358,054	356,513	358,963	352,497	368,059	357,314	357,835	356,340	360,425	357,298	357,356	358,194
A&G-Office supplies & expense - Building Maintenance 9210-04582	9210-04582	9210	35,692	4,318	3,937	40,409	5,155	4,548	4,947	4,844	5,562	8,551	7,860	30,176
A&G-Outside services employed - Building Maintenance 9230-04582	9230-04582	9230	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Rents - Building Maintenance 9310-04582	9310-04582	9310	30,960	36,178	51,914	32,157	78,349	24,956	39,233	25,852	23,984	22,252	47,944	44,639
A&G-Maintenance of general pla - Building Maintenance 9320-04582	9320-04582	9320	1,055	2,098	4,214	1,084	9,369	1,588	2,444	3,389	1,055	1,654	1,654	1,770
A&G-Rents - Utilities 9310-04580	9310-04580	9310	22,832	19,238	7,818	16,804	19,303	2,830	33,941	18,842	19,064	19,543	17,814	3,561
A&G-Office supplies & expense - Utilities 9210-04580	9210-04580	9210	2,403	2,375	2,360	3,303	4,324	4,128	3,985	2,594	3,650	4,447	4,687	2,404
Distribution-Other expenses - Utilities 8800-04580	8800-04580	8800	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Misc Rents 9210-04582	9210-04582	9210	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Rents - Misc Rents 9310-04582	9310-04582	9310	-	-	-	-	-	-	-	-	-	-	-	-
Rent, Maint., & Utilities			452,949	420,773	427,042	451,538	466,426	405,098	443,880	417,909	418,129	415,195	439,815	442,594
Mains and Services Expenses - Vehicle Lease Payments 8740-03002	8740-03002	8740	4,873	3,585	3,435	3,412	2,239	2,572	2,985	3,093	3,090	2,982	3,414	3,189
Mains and Services Expenses - Vehicle Expense 8740-03004	8740-03004	8740	5,115	3,479	5,759	3,657	2,193	5,185	6,877	5,788	(1,269)	5,950	4,319	5,872
Distribution-Other expenses - Vehicle Expense 8800-03004	8800-03004	8800	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Vehicle Expense 9200-03004	9200-03004	9200	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Vehicle Expense 9210-03004	9210-03004	9210	592	513	461	347	571	867	589	490	520	789	2,155	2,884
A&G-Rents - Vehicle Expense 9310-03004	9310-03004	9310	-	-	-	17	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Equipment Lease 9210-04301	9210-04301	9210	150	155	143	191	138	143	143	143	143	143	143	143
Mains and Services Expenses - Equipment Lease 8740-04301	8740-04301	8740	32	28	28	28	28	28	28	82	82	82	82	82
A&G-Office supplies & expense - Heavy Equipment 9210-04302	9210-04302	9210	370	-	-	630	1,424	-	18,857	1,556	-	3,162	281	-
Mains and Services Expenses - Heavy Equipment 8740-04302	8740-04302	8740	684	-	-	-	-	6	218	191	572	706	755	1,657
Vehicles & Equip			11,826	7,760	9,826	8,282	6,593	8,601	31,597	11,344	3,138	13,764	11,130	13,627
A&G-Office supplies & expense - Inventory Materials 9210-02001	9210-02001	9210	375	-	-	384	2,968	2,284	1,775	8,186	1,517	3,436	3,785	37,244
Distribution-Operation supervi - Inventory Materials 8700-02001	8700-02001	8700	8	-	-	10	1	23	184	15	314	26	-	-
Distribution-Other expenses - Non-Inventory Supplies 8800-02005	8800-02005	8800	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of measuring and r - Non-Inventory Supplies 8900-02005	8900-02005	8900	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Non-Inventory Supplies 9030-02005	9030-02005	9030	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Non-Inventory Supplies 9210-02005	9210-02005	9210	9,093	881	1,425	1,840	5,983	3,588	3,295	3,724	6,565	13,139	4,984	11,597
A&G-Property insurance - Non-Inventory Supplies 9240-02005	9240-02005	9240	-	-	-	-	-	-	-	-	-	-	-	-
A&G-General advertising expenses - Non-Inventory Supplies 9301-02005	9301-02005	9301	-	-	-	-	-	306	-	-	-	-	-	-
Miscellaneous general expenses - Non-Inventory Supplies 9302-02005	9302-02005	9302	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Rents - Non-Inventory Supplies 9310-02005	9310-02005	9310	-	202	292	302	304	123	278	287	635	312	938	387
Distribution-Operation supervi - Non-Inventory Supplies 8700-02005	8700-02005	8700	579	251	-	-	20	-	-	-	130	324	-	-
A&G-Office supplies & expense - Purchasing Card Charges 9210-02006	9210-02006	9210	15	235	(15)	300	-	1,008	(302)	-	-	-	-	-
A&G-Office supplies & expense - Parts 9210-04306	9210-04306	9210	21	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Operation su - Office Supplies 9010-05010	9010-05010	9010	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Office Supplies 9030-05010	9030-05010	9030	-	-	-	-	-	-	-	-	-	-	-	-
Customer service-Miscellaneous - Office Supplies 9100-05010	9100-05010	9100	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Demonstrating and sellin - Office Supplies 9120-05010	9120-05010	9120	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Office Supplies 9210-05010	921													

	Acct-Sub	FERC	2013 October	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September
Mains expenses - Office Supplies 8560-05010	8560-05010	8560	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Office Supplies 8700-05010	8700-05010	8700	-	-	-	-	-	354	83	-	-	-	-	-
Distribution-Other expenses - Office Supplies 8800-05010	8800-05010	8800	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Maintenance super - Office Supplies 8850-05010	8850-05010	8850	-	-	-	-	-	-	-	38	-	-	-	-
<b>Materials &amp; Supplies</b>			<b>44,623</b>	<b>45,465</b>	<b>44,622</b>	<b>28,909</b>	<b>44,663</b>	<b>52,751</b>	<b>24,210</b>	<b>52,232</b>	<b>79,114</b>	<b>52,852</b>	<b>38,595</b>	<b>106,498</b>
A&G-Maintenance of general pla - Offsite Storage 9320-04065	9320-04065	9320	16,565	16,989	18,465	50	18,387	17,954	16,461	18,166	32,885	-	25,014	17,686
A&G-Outside services employed - Offsite Storage 9230-04065	9230-04065	9230	-	-	-	50	-	-	-	-	-	50	-	-
A&G-Office supplies & expense - Offsite Storage 9210-04065	9210-04065	9210	8,065	20,961	7,629	25,809	7,437	8,670	12,098	4,194	9,350	12,710	4,168	8,781
Storage-Operation supervision - Software Maintenance 8140-04201	8140-04201	8140	500	41	-	-	-	-	-	-	-	-	-	541
Sales-Demonstrating and sellin - Software Maintenance 9120-04201	9120-04201	9120	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Software Maintenance 9210-04201	9210-04201	9210	774,928	812,936	784,059	791,445	793,571	824,488	784,930	821,754	829,041	862,861	850,510	851,955
A&G-Outside services employed - Software Maintenance 9230-04201	9230-04201	9230	-	-	880	-	-	-	-	8,384	8,363	-	8,388	16,784
A&G-Property insurance - Software Maintenance 9240-04201	9240-04201	9240	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Software Maintenance 9302-04201	9302-04201	9302	2,878	8,649	-	-	-	2,988	5,702	20,281	2,623	8,538	2,923	5,848
A&G-Rents - Software Maintenance 9310-04201	9310-04201	9310	2,075	754	1,966	2,068	2,068	2,073	2,074	1,959	2,010	2,753	1,323	2,018
A&G-Maintenance of general pla - Software Maintenance 9320-04201	9320-04201	9320	11,331	19,380	19,246	32,145	20,167	11,748	17,528	21,200	13,105	12,999	12,443	18,840
Distribution-Other expenses - IT Equipment 8800-04212	8800-04212	8800	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - IT Equipment 9210-04212	9210-04212	9210	74,601	75,505	82,334	74,125	73,525	79,971	36,544	70,513	77,784	78,877	77,202	78,899
A&G-Outside services employed - IT Equipment 9230-04212	9230-04212	9230	-	-	-	-	129	-	-	-	-	-	1,570	-
A&G-Maintenance of general pla - IT Equipment 9320-04212	9320-04212	9320	478	1,164	288	1,382	-	3,904	82,917	(77,336)	1,415	635	9,482	2,572
<b>Information Technologies</b>			<b>891,421</b>	<b>956,379</b>	<b>914,868</b>	<b>926,873</b>	<b>915,283</b>	<b>951,797</b>	<b>938,253</b>	<b>889,115</b>	<b>976,976</b>	<b>977,424</b>	<b>993,022</b>	<b>1,003,922</b>
A&G-Office supplies & expense - Monthly Lines and service 9210-05310	9210-05310	9210	12,822	7,180	16,098	15,361	10,712	13,424	6,116	20,644	10,002	13,441	5,517	20,817
A&G-Office supplies & expense - Long Distance 9210-05312	9210-05312	9210	1,897	(35,531)	1,962	1,756	2,168	2,307	2,216	2,229	2,525	2,129	2,318	2,358
Miscellaneous general expenses - Long Distance 9302-05312	9302-05312	9302	-	10	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Toll Free Long Distance 9210-05314	9210-05314	9210	1,516	1,363	1,387	1,446	2,291	1,431	1,070	794	820	849	1,055	671
A&G-Office supplies & expense - Telecom Maintenance & Repair 9210-05316	9210-05316	9210	18,100	30,117	15,584	20,006	21,753	18,331	22,900	18,109	19,860	20,913	16,453	18,389
Distribution-Operation supervi - WAN/LAN/Internet Service 8700-05331	8700-05331	8700	137	140	136	137	137	143	143	146	152	150	150	157
A&G-Office supplies & expense - WAN/LAN/Internet Service 9210-05331	9210-05331	9210	48,948	29,141	80,493	41,899	55,793	46,811	57,697	54,633	45,556	42,082	42,983	52,228
A&G-Outside services employed - WAN/LAN/Internet Service 9230-05331	9230-05331	9230	-	-	-	-	8,280	-	-	-	-	-	-	-
A&G-Office supplies & expense - Cellular, radio, pager charges 9210-05364	9210-05364	9210	21,551	21,780	1,369	42,715	21,554	22,577	21,589	20,956	19,209	20,589	20,537	21,455
Miscellaneous general expenses - Cellular, radio, pager charges 9302-05364	9302-05364	9302	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Cellular, radio, pager charges 8700-05364	8700-05364	8700	-	115	115	-	208	-	304	102	101	104	104	104
A&G-Office supplies & expense - Cell service for data uses 9210-05376	9210-05376	9210	2,412	2,980	622	6,447	3,477	3,307	3,404	3,387	3,021	3,231	2,930	3,375
A&G-Office supplies & expense - Cell phone equipment and accessories 9210-05377	9210-05377	9210	5,497	2,200	163	2,644	3,754	2,444	3,202	2,989	6,536	1,834	2,451	1,366
Customer accounts-Customer rec - Cell phone equipment and accessories 9030-05377	9030-05377	9030	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Cell phone equipment and accessories 8700-05377	8700-05377	8700	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Audio Conference 9210-05390	9210-05390	9210	1,257	1,257	1,252	1,003	1,353	1,278	1,720	1,266	1,263	1,247	1,236	1,236
<b>Telecom</b>			<b>114,108</b>	<b>60,752</b>	<b>99,182</b>	<b>133,463</b>	<b>141,478</b>	<b>112,052</b>	<b>126,341</b>	<b>125,233</b>	<b>109,058</b>	<b>106,571</b>	<b>97,735</b>	<b>122,356</b>
A&G-Office supplies & expense - Required By Law, Safety 9210-04002	9210-04002	9210	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Safety 9210-04018	9210-04018	9210	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Promo Other, Misc 9030-04021	9030-04021	9030	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Demonstrating and sellin - Promo Other, Misc 9120-04021	9120-04021	9120	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Promo Other, Misc 9210-04021	9210-04021	9210	188	2,186	7,156	1,881	1,362	76	-	1,380	55	253	1,578	4,487
A&G-Outside services employed - Promo Other, Misc 9230-04021	9230-04021	9230	-	-	-	-	-	8,819	-	-	-	-	-	-
A&G-Employee pensions and bene - Community Rel&Trade Shows 9260-04040	9260-04040	9260	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Community Rel&Trade Shows 9302-04040	9302-04040	9302	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Demonstrating and sellin - Community Rel&Trade Shows 9120-04040	9120-04040	9120	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Community Rel&Trade Shows 9210-04040	9210-04040	9210	403	1,597	-	1,140	434	1,472	1,530	-	2,060	3,476	195	-
A&G-Office supplies & expense - Gas Light Relight Program 9210-04041	9210-04041	9210	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Demonstrating and sellin - Advertising 9120-04044	9120-04044	9120	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Advertising 9210-04044	9210-04044	9210	890	-	3,587	91	3,219	1,440	9,149	6,741	159	5,000	4,970	24,399
Storage-Purification expenses - Advertising 9210-04044	9210-04044	9210	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Demonstrating and sellin - Customer Relations & Assist 9120-04046	9120-04046	9120	23,185	-	-	-	-	-	-	-	-	-	-	1,842
A&G-Office supplies & expense - Customer Relations & Assist 9210-04046	9210-04046	9210	2,514	25,332	20,767	3,870	19,213	3,745	7,619	31,324	52,804	33,287	32,004	46,824
<b>Marketing</b>			<b>27,180</b>	<b>29,114</b>	<b>31,510</b>	<b>6,981</b>	<b>24,226</b>	<b>15,553</b>	<b>18,298</b>	<b>39,444</b>	<b>54,778</b>	<b>42,016</b>	<b>38,747</b>	<b>77,351</b>
Miscellaneous general expenses - Director's Fees 8302-04111	9302-04111	9302	252,185	-	-	235,580	83	20,875	214,735	-	-	235,582	150	145
A&G-Office supplies & expense - Board Meeting Expenses 9210-04112	9210-04112	9210	2,067	275	1,226	-	-	38	-	-	223	-	-	-
Miscellaneous general expenses - Board Meeting Expenses 9302-04112	9302-04112	9302	15,572	(3,775)	946	4,984	25,470	3,507	1,741	1,383	-	-	(1,524)	-
Miscellaneous general expenses - Directors Retirement Expenses 9302-04113	9302-04113	9302	-	-	102,291	-	-	1,471,255	-	-	122,165	-	-	93,834
Miscellaneous general expenses - Newswire/Blast Fax/Mail List 9302-04120	9302-04120	9302	481	2,679	-	267	3,116	267	2,291	-	267	2,242	-	-
A&G-Office supplies & expense - Newswire/Blast Fax/Mail List 9210-04120	9210-04120	9210	-	-	-	931	-	-	341	415	-	-	-	14,391
Miscellaneous general expenses - Inv Relations/Bnkq Inst 9302-04121	9302-04121	9302	-	-	-	-	-	-	-	55,000	4,538	-	-	4,830
A&G-Office supplies & expense - Annual Report Design, Printing & Dis 9210-04122	9210-04122	9210	46,511	-	-	201,375	-	-	-	-	-	-	-	-
Sales-Demonstrating and sellin - Annual Report Design, Printing & Dis 9120-04122	9120-04122	9120	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Proxy Solicitation Exp 9302-04125	9302-04125	9302	810	66,255	810	270,383	4,728	13,667	810	810	810	-	1,620	810
A&G-Office supplies & expense - Proxy Solicitation Exp 9210-04125	9210-04125	9210	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Transfer Agent Administration 9302-04126	9302-04126	9302	11,945	4,195	9,754	22,462	13,585	7,077	11,165	4,202	6,099	-	15,891	8,091
A&G-General advertising expens - Tr & Reg of Bonds/Debt Fee 9301-04127	9301-04127	9301	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Tr & Reg of Bonds/Debt Fee 9302-04127	9302-04127	9302	98,109	19,000	10,680	85,000	62,205	93,000	48,000	81,055	11,109	43,000	19,080	50,320
Miscellaneous general expenses - NYSE Fees & Exps 9302-04129	9302-04129	9302	74	74	170	74	74	190	34,960	-	49	153	74	74
Customer accounts-Customer rec - Bank Service Charge 9030-04130	9030-04130	9030	(459)	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Bank Service Charge 9210-04130	9210-04130	9210	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Reimbursement of Fraud Payments 9302-04135	9302-04135	9302	70	(70)	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Analyst Activities 9210-04140	9210-04140	9210	-											



	2013	2013	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014
	October	November	December	January	February	March	April	May	June	July	August	September
Distribution-Operation supervi - Misc Employee Expense 8700-05419	8700-05419	8700	-	12,591	-	-	-	-	-	189,789	-	18,317
Customer accounts-Customer rec - Misc Employee Expense 9030-05419	9030-05419	9030	-	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Misc Employee Expense 9200-05419	9200-05419	9200	-	-	-	-	-	-	-	-	12	-
A&G-Office supplies & expense - Misc Employee Expense 9210-05419	9210-05419	9210	289	16,940	708	14,280	18,174	(5,822)	2,042	6,225	7,914	8,225
Miscellaneous general expenses - Misc Employee Expense 9302-05419	9302-05419	9302	-	40	-	47	5	10	-	-	-	-
<b>Travel &amp; Entertainment</b>			<b>78,235</b>	<b>143,927</b>	<b>133,970</b>	<b>108,236</b>	<b>146,586</b>	<b>159,824</b>	<b>172,799</b>	<b>162,433</b>	<b>130,969</b>	<b>325,711</b>
Customer accounts-Customer rec - Employee Development 9030-05420	9030-05420	9030	-	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Employee Development 9200-05420	9200-05420	9200	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Employee Development 9210-05420	9210-05420	9210	74,874	2,501	2,816	4,165	11,023	4,789	21,087	96,007	35,357	55,280
A&G-Outside services employed - Employee Development 9230-05420	9230-05420	9230	-	-	-	-	-	-	-	1,595	-	-
Miscellaneous general expenses - Employee Development 9302-05420	9302-05420	9302	350	80	1,590	125	-	107	3,090	235	80	20
Distribution-Measuring and reg - Training 8760-05421	8760-05421	8760	-	-	200	-	-	-	-	-	-	-
A&G-Office supplies & expense - Training 9210-05421	9210-05421	9210	18,441	9,477	10,209	21,129	21,082	21,710	26,312	10,449	30,741	3,768
A&G-Outside services employed - Training 9230-05421	9230-05421	9230	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Training 9302-05421	9302-05421	9302	25	-	205	45	25	55	444	-	-	-
A&G-Maintenance of general pla - Training 9320-05421	9320-05421	9320	-	55	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Books & Manuals 9030-05424	9030-05424	9030	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Books & Manuals 9210-05424	9210-05424	9210	29,670	11,865	10,013	39,553	11,687	14,949	25,546	115,206	(3,885)	29,967
A&G-Outside services employed - Books & Manuals 9230-05424	9230-05424	9230	-	-	-	-	-	-	-	15,733	-	-
Miscellaneous general expenses - Books & Manuals 9302-05424	9302-05424	9302	-	(245)	19	1,120	-	1,475	4,664	356	-	379
A&G-Office supplies & expense - Regulatory Compliance Training 9210-05425	9210-05425	9210	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Regulatory Compliance Training 9302-05425	9302-05425	9302	-	-	-	-	-	-	-	-	-	375
Mains and Services Expenses - Safety Training 8740-05426	8740-05426	8740	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Safety Training 9210-05426	9210-05426	9210	18,000	1,689	17	718	18,641	4,354	-	25,980	1,630	200
A&G-Outside services employed - Safety Training 9230-05426	9230-05426	9230	-	-	4,161	-	-	-	4,368	12,196	6,467	5,438
A&G-Administrative & general s - Technical (Job Skills) Training 9200-05427	9200-05427	9200	-	-	-	-	-	-	-	-	-	5,728
A&G-Office supplies & expense - Technical (Job Skills) Training 9210-05427	9210-05427	9210	1,604	75	4,788	13,239	3,843	1,145	4,717	4,470	1,500	4,307
A&G-Outside services employed - Technical (Job Skills) Training 9230-05427	9230-05427	9230	-	-	-	13,889	-	-	-	-	-	369
A&G-Office supplies & expense - Computer Skills & Systems Training 9210-05428	9210-05428	9210	-	2,375	-	-	-	4,264	-	-	-	9,378
Mains expenses - Work Environment Training 8560-05429	8560-05429	8560	-	-	-	-	-	-	-	-	-	112
Distribution-Operation supervi - Work Environment Training 8700-05429	8700-05429	8700	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Work Environment Training 9210-05429	9210-05429	9210	-	471	-	129	-	989	791	-	-	657
<b>Training</b>			<b>142,964</b>	<b>28,322</b>	<b>34,017</b>	<b>94,112</b>	<b>66,302</b>	<b>53,836</b>	<b>91,018</b>	<b>266,496</b>	<b>87,624</b>	<b>99,358</b>
A&G-Injuries & damages - Settlement 9250-05418	9250-05418	9250	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Settlement 9210-05418	9210-05418	9210	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Settlement 9302-05418	9302-05418	9302	-	-	-	-	-	-	-	-	-	-
A&G-Outside services employed - Gas Supplies Services 9230-05430	9230-05430	9230	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Gas Supplies Services 9210-05430	9210-05430	9210	-	-	-	-	-	-	-	-	-	-
Gas losses - Contract Labor 8230-06111	8230-06111	8230	-	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Contract Labor 9200-06111	9200-06111	9200	-	-	-	-	-	-	-	-	-	4,653
A&G-Office supplies & expense - Contract Labor 9210-06111	9210-06111	9210	15,418	74,144	118,550	27,738	60,415	88,635	140,490	43,134	470,442	(301,950)
A&G-Outside services employed - Contract Labor 9230-06111	9230-06111	9230	680,664	688,275	598,552	799,648	470,620	428,300	555,686	559,017	522,903	725,392
A&G-Regulatory commission expe - Contract Labor 9280-06111	9280-06111	9280	-	-	-	-	-	-	-	-	-	18,800
A&G-General advertising expens - Contract Labor 9301-06111	9301-06111	9301	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Contract Labor 9302-06111	9302-06111	9302	12,948	17,600	3,767	24,106	11,258	(1,792)	4,463	4,424	5,539	15,908
A&G-Rents - Contract Labor 9310-06111	9310-06111	9310	4,230	6,152	10,692	1,593	4,988	2,213	5,792	5,538	4,495	6,450
A&G-Maintenance of general pla - Contract Labor 9320-06111	9320-06111	9320	-	12,000	990	-	-	-	455	-	-	-
Mains and Services Expenses - Contract Labor 8740-06111	8740-06111	8740	-	-	-	-	-	-	-	-	-	-
Distribution-Other expenses - Contract Labor 8800-06111	8800-06111	8800	-	-	-	-	-	-	-	-	-	-
Customer accounts-Operation su - Contract Labor 9010-06111	9010-06111	9010	-	-	-	-	-	-	-	-	-	-
Customer service-Miscellaneous - Contract Labor 9100-06111	9100-06111	9100	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Collection Fees 9210-06112	9210-06112	9210	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Legal 9210-06121	9210-06121	9210	-	-	-	-	-	-	-	-	-	-
A&G-Outside services employed - Legal 9230-06121	9230-06121	9230	604	3,573	-	81,773	11,583	20,977	12,108	1,978	966	3,455
Miscellaneous general expenses - Legal 9302-06121	9302-06121	9302	1,877	-	-	682	286	1,527	9,217	899	-	100
<b>Outside Services</b>			<b>695,743</b>	<b>781,744</b>	<b>732,561</b>	<b>935,537</b>	<b>559,150</b>	<b>538,332</b>	<b>720,521</b>	<b>623,308</b>	<b>1,005,241</b>	<b>448,251</b>
Customer accounts-Uncollectibl - Cust Uncol Acct-Write Off 9040-09927	9040-09927	9040	-	-	-	-	-	-	-	-	-	-
<b>Provision for Bad Debt</b>												
A&G-Administrative & general s - A&G Overhead Clearing 9200-04863	9200-04863	9200	(6,905,452)	(7,507,304)	(4,574,478)	(4,645,297)	(3,854,048)	(4,192,816)	(4,069,454)	(6,595,042)	(4,638,817)	(4,318,748)
Customer accounts-Customer rec - Misc General Expense 9030-07590	9030-07590	9030	-	-	-	-	-	-	-	-	-	(3,762,667)
Sales-Demonstrating and sellin - Misc General Expense 9120-07590	9120-07590	9120	-	-	-	-	-	805	-	-	-	(3,795,355)
A&G-Office supplies & expense - Misc General Expense 9210-07590	9210-07590	9210	57,565	4,817	45,306	(25,448)	2,880	(97,598)	10,973	35,746	6,311	24,800
Miscellaneous general expenses - Misc General Expense 9302-07590	9302-07590	9302	74	-	-	91	228	223	-	-	745	-
A&G-Office supplies & expense - Reimbursements 9210-08911	9210-08911	9210	-	-	-	-	-	-	-	-	-	-
<b>Miscellaneous</b>			<b>(6,847,813)</b>	<b>(7,502,487)</b>	<b>(4,529,172)</b>	<b>(4,670,856)</b>	<b>(3,850,939)</b>	<b>(4,289,386)</b>	<b>(4,058,481)</b>	<b>(6,559,296)</b>	<b>(4,832,508)</b>	<b>(4,291,204)</b>
<b>Total O&amp;M Expenses Before Allocations</b>			<b>8,465,038</b>	<b>3,468,340</b>	<b>6,617,933</b>	<b>6,689,103</b>	<b>5,811,705</b>	<b>16,337,891</b>	<b>170,183</b>	<b>6,514,037</b>	<b>5,141,345</b>	<b>4,887,891</b>
Div 2 gross expenses			8,465,038	3,468,340	6,617,933	6,689,103	5,811,705	16,337,891	170,183	6,514,037	5,141,345	4,887,891
Div 12 gross expenses			5,555,814	4,696,573	4,734,913	5,262,714	4,393,542	4,811,982	5,109,007	4,921,458	4,568,188	5,127,245
SSU Capital Credits			6,905,452	7,507,304	4,574,478	4,645,297	3,854,048	4,192,816	4,069,454	6,595,042	4,638,817	4,318,749
pre-capitalization totals			20,926,304	15,872,217	15,927,324	18,587,114	14,059,284	25,342,690	9,348,644	18,030,537	14,348,330	14,331,887
effective average cap rate			33.00%	47.80%	28.72%	27.99%	27.41%	16.54%	43.53%	36.58%	32.33%	30.12%

Acct-sub	FERC	2014 October	2014 November	2014 December	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March
9010-01000	9010	-	-	-	-	-	-	-	-	-	-	-	-	42,449	-	-	-	-	-
9020-01000	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-01000	9030	4,972	3,369	3,369	3,369	3,369	3,369	3,369	5,054	3,369	3,369	3,369	3,369	212,743	146,473	151,701	172,150	154,086	144,751
9130-01000	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-01000	9200	4,335,965	2,855,425	2,872,264	2,884,827	2,839,357	2,866,799	2,847,271	4,266,709	2,863,286	2,854,180	2,834,063	2,806,558	4,483,125	3,034,213	3,014,188	3,044,888	2,981,610	2,963,722
8700-01000	8700	73	-	-	-	-	-	-	-	146	-	-	-	-	-	-	-	-	-
8780-01000	8780	-	-	-	-	2,004	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-01001	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-01001	9200	147,012	74,023	65,865	46,717	92,137	82,479	112,982	164,420	128,574	137,769	119,352	176,970	234,500	141,383	137,964	100,831	149,192	189,892
8560-01002	8560	(3,758)	(1,061)	-	(231)	(255)	(255)	(1,896)	(6,617)	(931)	(418)	(681)	(1,575)	(5,300)	(4,958)	-	(3,287)	(8,288)	(13,405)
8700-01002	8700	(47)	-	-	-	(175)	(1,703)	(1,214)	(20,649)	(39,194)	(33,539)	(28,357)	(14,083)	(26,326)	(13,480)	(16,914)	(8,542)	(28,165)	(28,149)
9200-01002	9200	(86,504)	(49,116)	(39,757)	(31,295)	(62,778)	(53,785)	(100,090)	(168,249)	(141,485)	(138,978)	(108,033)	(113,221)	(167,334)	(108,492)	(100,089)	(78,907)	(114,543)	(166,649)
8740-01006	8740	-	-	-	-	-	-	-	-	-	223	-	-	-	-	-	-	-	-
9200-01006	9200	-	-	196	137	491	118	59	353	-	-	-	-	-	-	-	-	160	-
8560-01008	8560	-	-	-	-	-	-	-	1,379	826	345	115	-	-	236	118	-	236	59
8700-01008	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560-01008	8560	-	-	-	-	-	-	-	(230)	11	46	109	63	-	(71)	71	-	(130)	88
8700-01008	8700	12	(12)	-	-	-	-	-	-	-	73	(73)	-	-	-	-	-	-	-
8740-01008	8740	-	-	-	-	-	-	-	-	-	(111)	111	-	-	-	-	-	-	-
8780-01008	8780	-	-	-	-	1,002	(1,002)	-	-	-	-	-	-	-	-	-	-	-	-
9010-01008	9010	-	-	-	-	-	-	-	-	-	-	-	-	(22,805)	(7,075)	-	-	-	-
9020-01008	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-01008	9030	(1,111)	14	505	337	(0)	337	337	(1,516)	337	505	163	337	(57,628)	8,485	24,324	17,809	(1,328)	16,579
9130-01008	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-01008	9200	(929,708)	(4,638)	435,026	293,483	(22,912)	301,775	271,840	(1,281,986)	284,091	431,940	131,844	265,528	(1,099,954)	156,477	447,321	171,460	117,637	434,524
9200-01010	9200	-	-	66,558	-	(9,838)	34,634	103,631	(53,315)	109,840	118,495	84,921	(4,265)	-	152,106	67,444	87,852	103,375	143,457
9200-01011	9200	34,872	29,273	20,123	18,488	35,201	34,634	64,834	103,631	109,840	118,495	84,921	87,925	137,956	90,670	67,444	87,852	103,375	143,457
8700-01011	8700	47	-	-	-	175	1,703	1,214	20,649	39,194	33,539	28,357	14,083	26,326	13,480	16,914	8,542	28,165	28,149
8560-01011	8560	3,758	1,061	-	231	255	255	1,896	6,617	931	418	681	1,575	5,300	4,958	-	3,297	8,288	13,405
8700-01012	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-01012	9200	(95,380)	(54,180)	(46,232)	(33,910)	(64,580)	(63,318)	(77,728)	(111,801)	(86,929)	(115,285)	(106,240)	(151,674)	(205,122)	(123,581)	(105,340)	(91,577)	(138,024)	(166,500)
9210-01013	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-01013	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-01014	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-01014	9200	-	-	(196)	(137)	(491)	(118)	(59)	(353)	-	-	-	-	-	-	-	-	(180)	-
8740-01014	8740	-	-	-	-	-	-	-	-	-	(223)	-	-	-	-	-	-	-	-
8560-01014	8560	-	-	-	-	-	-	-	(1,379)	(626)	(345)	(115)	-	-	(236)	(118)	-	(236)	(59)
		3,410,203	2,854,156	3,377,722	3,181,996	2,822,822	3,163,441	3,122,817	2,988,027	3,097,779	3,290,150	2,969,393	3,071,591	3,557,930	3,338,602	3,786,710	3,406,307	3,251,875	3,554,264
9260-01202	9260	270,816	228,333	264,893	254,560	225,826	253,862	249,825	239,042	250,488	263,212	237,551	246,068	263,287	245,421	268,295	252,067	240,639	263,415
9260-01203	9260	216,853	182,666	211,915	203,648	180,861	203,090	199,860	191,234	200,390	210,570	190,041	198,855	198,759	190,041	132,846	128,823	138,827	138,827
9260-01206	9260	(17,303)	70,883	19,089	16,889	59,298	(5,464)	11,621	44,882	12,233	(14,009)	39,761	(790)	(43,816)	(19,403)	(70,006)	(3,167)	(15,656)	(69,809)
9260-01207	9260	(63,794)	1,036	(44,808)	(39,087)	(3,971)	(54,128)	(43,850)	(27,818)	(38,915)	(61,361)	(19,003)	(53,343)	(5,916)	6,403	(21,692)	3,598	7,727	(21,352)
9260-01208	9260	4,103	(387)	984	299,335	1,676	(80)	50,340	718	536	(247)	85,548	348	2,004	1,622	(898)	121,946	20,157	(748)
9260-01221	9260	12,573	10,655	12,088	11,994	10,760	12,025	11,838	11,304	11,682	12,261	11,085	12,112	30,601	29,145	32,066	29,841	28,692	31,484
9260-01239	9260	-	(1,607)	1,607	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-01251	9260	558,558	470,936	548,342	525,029	485,766	523,591	515,265	493,024	516,631	542,875	489,950	507,616	628,198	583,704	638,108	599,510	572,330	626,501
9260-01252	9260	(109,526)	23,151	57,583	(32,074)	(99,958)	(78,419)	105,794	(69,420)	62,496	178,348	87,836	(24,291)	(131,359)	6,906	63,709	167,040	(81,690)	(67,923)
9260-01253	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-01257	9260	121,887	102,750	119,202	114,552	101,622	114,238	112,421	107,569	112,719	118,445	106,898	110,731	124,528	118,078	128,898	119,221	113,816	124,588
9260-01258	9260	(38,986)	35,591	29,776	6,779	(38,718)	14,900	1,358	(1,649)	491	(2,894)	4,688	(1,396)	3,361	1,277	(2,492)	77,024	7,384	736
9260-01259	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-01260	9260	3,385	2,854	3,311	3,182	2,823	3,173	3,123	2,988	3,131	3,290	2,969	3,075	3,558	3,317	3,626	3,406	3,252	3,560
9260-01261	9260	(8,889)	(5,068)	(6,220)	40,530	(5,518)	(6,417)	(5,821)	(5,570)	(5,668)	(7,774)	(5,327)	(5,806)	(6,182)	(5,729)	(5,513)	44,621	(5,476)	(6,893)
9260-01262	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-01263	9260	23,698	19,979	23,178	22,274	19,760	22,213	21,860	20,916	21,918	23,031	20,798	21,531	28,483	26,532	29,005	27,250	26,015	28,477
9260-01264	9260	20,752	7,875	3,089	6,795	10,594	5,256	7,113	34,509	8,301	6,478	9,833	6,826	28,497	6,041	706	(22,474)	8,692	2,925
9260-01285	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-01266	9260	16,926	14,271	16,556	15,910	14,114	15,866	15,614	14,940	15,656	16,451	14,847	15,379	17,790	16,582	18,128	17,032	16,259	17,798
9260-01267	9260	934	6,041	2,482	(4,860)	5,636	1,596	3,684	2,726	(5,627)	4,430	(4,272)	4,430	2,741	4,338	658	(15,183)	4,491	744
9260-01268	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-01269	9260	27,082	22,833	26,489	25,456	22,583	25,386	24,983	23,904	25,049	26,321	23,755	24,607	28,463	26,532	29,005	27,250	26,015	28,477
9260-01270	9260	(3,982)	4,187	(1,497)	(20,805)	3,569	(2,751)	(21,078)	524	(1,006)	(21,802)	1,624	(19,694)	(1,363)	1,183	(4,597)	(38,261)	1,479	(4,332)
9260-01271	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-01291	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-01292	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-01293	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		1,036,867	1,196,981	1,283,070	1,452,106	976,722	1,047,137	1,255,268	1,084,794	1,197,958	1,285,566	1,307,072	1,035,458	1,109,613	1,179,274	1,245,400	1,545,565	1,100,946	1,076,677
9210-07421	9210	-	-	-	-	-	-	-	-	-	-	-	27	-	-	-	-	-	-
9230-07421	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-07421	9260	8,614	20,166	7,948	1,070	564	2,621	7,300	7,393	6,393	6,471	6,722							

Acct-sub	FERC	2014 October	2014 November	2014 December	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March
9260-07447	9260	9,266	5,083	65,117	23,297	14,569	16,598	10,365	59,209	18,983	26,335	29,591	11,179	11,451	9,950	56,065	22,549	9,631	16,668
9210-07449	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-07452	9260	983,000	1,188,444	1,046,380	1,589,000	1,456,000	1,280,000	1,094,000	(2,114,530)	10,401,984	(3,169,797)	-	769,506	245,825	389,459	1,007,000	1,309,000	1,075,000	957,000
9260-07453	9260	27	27	27	27	27	-	54	27	27	27	27	27	27	76	27	27	27	27
9260-07454	9260	-	-	-	-	-	-	-	(4,752,510)	4,752,510	-	(453,175)	453,175	(453,175)	-	-	-	-	-
9260-07458	9260	327,498	318,940	327,495	311,009	294,235	325,759	315,251	1,053,116	411,130	2,938,044	8,066	(1,005)	254,558	289,070	298,706	291,376	278,583	297,796
9260-07460	9260	131,924	128,539	131,924	131,924	119,157	131,924	158,783	1,849,942	586,174	596,011	477	(871)	88,275	178,038	105,675	105,675	98,854	105,675
9260-07463	9260	17,982	272,431	15,454	15,454	13,964	15,454	14,955	15,454	95,167	32,633	-	(280)	10,988	317,314	22,865	11,912	11,187	11,912
9260-07486	9260	(5,594)	(19,365)	(2,061,429)	(8,375)	(5)	(35,930)	(584,212)	(14,432)	(34,447)	(392,640)	(11,115)	(24,208)	(82,072)	(63)	(2,433,235)	(573,201)	(117,363)	(52,690)
9260-07487	9260	(12,808)	(12,808)	(12,808)	(12,808)	(12,808)	(430,142)	(23,789)	(17,412)	(36,873)	(264,988)	(36,873)	(32,942)	(32,942)	(32,942)	(32,942)	(32,942)	(32,942)	(32,942)
9260-07488	9260	75,218	100,595	100,595	100,595	100,595	93,049	66,852	81,447	90,710	90,710	32,159	90,710	81,390	88,029	88,029	88,029	88,029	88,029
9260-07489	9260	768,600	747,469	753,705	779,768	747,812	752,459	765,011	782,275	781,739	767,920	748,624	758,488	697,811	717,216	698,406	701,652	711,172	694,467
9210-07495	9210	1,144	50,214	21,729	36,370	28,479	20,155	21,905	1,614	83,664	18,084	59,332	14,457	21,680	76,934	23,608	12,781	9,189	46,056
9030-07499	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07499	9210	7,732	18,158	8,220	5,274	13,160	5,284	11,205	15,588	5,629	14,884	23,527	16,217	14,883	7,762	13,851	1,905	19,529	14,421
9260-07499	9260	539	125	2,485	8,417	5,741	3,294	206	5,800	6,410	1,800	2,798	4,062	-	163	-	3,115	4,138	5,066
9302-07489	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9310-07489	9310	121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8210-07498	8210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-07499	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150	-	-	-
		2,314,241	2,828,018	(193,000)	2,979,023	2,782,276	2,181,119	1,903,390	1,706,230	7,639,757	5,668,826	635,429	1,176,187	1,771,440	1,611,874	(144,571)	1,943,251	2,160,114	2,156,386
9240-04069	9240	13,168	13,168	13,168	13,168	13,168	13,537	13,537	13,537	13,537	13,537	13,537	13,537	13,537	13,537	13,537	13,537	13,537	13,227
9210-04070	9210	-	71	-	-	-	-	71	-	-	-	-	-	-	-	-	-	-	-
9240-04070	9240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9250-04070	9250	18,044	6,484	6,484	6,484	4,978	6,484	8,498	6,531	6,531	6,646	6,646	6,646	6,521	6,521	6,521	6,609	24,895	6,521
9250-07115	9250	-	-	(1,000,000)	1,000,000	-	-	(1,000,000)	(1,000,000)	-	-	2,000,000	-	-	-	-	-	-	450,000
9250-07119	9250	141,159	141,159	141,159	141,159	141,159	141,159	141,159	141,159	141,159	144,263	144,263	144,263	144,263	144,263	144,263	144,263	144,263	144,263
9210-07120	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9250-07121	9250	1,397,311	1,397,311	1,397,311	1,397,311	1,397,311	1,397,311	1,305,078	1,397,311	1,397,311	1,397,311	1,397,311	1,397,311	1,397,311	1,470,789	1,475,484	1,475,484	1,475,484	1,475,484
		1,589,682	1,558,193	558,122	2,558,122	1,558,814	1,558,491	468,341	558,538	1,558,538	1,561,757	1,561,757	3,661,757	1,635,090	1,639,805	1,639,805	1,639,893	1,658,179	2,089,494
9210-04581	9210	2,175	2,175	2,175	2,175	2,175	2,175	2,175	6,811	2,390	2,175	2,175	2,175	2,175	2,175	2,175	2,175	2,360	2,175
9310-04581	9310	352,910	358,909	358,788	354,654	353,754	359,889	353,719	359,818	357,098	357,926	358,788	356,769	354,439	354,525	354,508	348,097	359,222	357,655
9210-04582	9210	53,581	9,420	40,517	13,203	15,202	23,577	8,995	14,079	12,537	13,257	11,558	20,075	45,281	13,170	23,087	6,679	13,708	16,869
9230-04582	9230	-	410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9310-04582	9310	28,899	18,253	38,710	26,757	57,089	39,997	35,654	38,687	41,628	27,658	23,059	238,318	41,434	42,418	25,873	28,042	44,493	26,299
9320-04582	9320	3,793	1,438	38,250	5,559	2,138	10,092	1,407	8,757	8,677	3,007	3,888	7,355	1,855	2,183	2,500	1,715	1,646	1,400
9310-04590	9310	20,068	21,736	31,882	19,616	2,925	17,643	16,884	31,440	3,710	38,475	17,115	18,312	19,031	10,426	17,255	17,771	16,702	3,447
9210-04590	9210	6,325	4,326	3,300	4,060	3,651	3,798	3,651	3,927	3,955	4,065	4,537	4,179	4,155	4,108	3,988	3,945	3,927	3,642
8800-04580	8800	-	91	165	-	82	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04592	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9310-04592	9310	-	-	-	-	-	-	947	-	-	-	-	-	-	-	-	-	-	-
		464,762	417,765	509,765	426,053	437,015	456,953	423,235	463,320	429,994	444,462	419,120	647,183	468,369	429,004	429,382	408,423	442,059	411,816
8740-03002	8740	6,024	4,276	4,874	4,788	4,779	4,715	(4,620)	4,722	4,756	(8,268)	4,808	4,832	4,832	4,087	5,003	4,164	(4,140)	3,710
8740-03004	8740	7,213	2,220	4,694	7,217	(4,990)	8,613	6,488	4,535	6,467	6,822	5,183	8,775	8,919	4,698	5,947	10,349	7,499	3,464
8800-03004	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-03004	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-03004	9210	1,389	752	700	840	1,268	977	1,219	1,475	1,007	280	96	135	101	795	273	-	370	352
9310-03004	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04301	9210	616	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	-
8740-04301	8740	82	82	82	82	24	24	24	24	24	24	24	24	24	24	24	24	24	24
9210-04302	9210	2,279	-	-	1,132	93	-	1,547	-	1,105	-	-	-	-	-	-	-	-	8,552
8740-04302	8740	286	171	325	(1,038)	(47)	(111)	-	-	156	169	98	110	-	-	-	-	59	279
		17,863	7,800	10,676	13,001	1,572	14,282	4,785	10,758	13,515	(1,173)	10,003	11,877	13,676	9,583	11,247	14,537	3,613	16,380
9210-02001	9210	7,383	8,678	3,894	4,316	8,645	12,142	28,913	9,703	23,789	9,689	9,193	10,578	23,096	18,293	6,789	6,178	37,783	86,054
8700-02001	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-02005	8800	-	-	-	-	-	-	-	-	517	40	-	-	-	-	-	-	-	-
8900-02005	8900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-02005	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-02005	9210	21,833	7,350	17,933	12,909	13,655	7,813	3,966	19,516	15,979	10,199	4,884	9,431	6,200	5,317	38,950	3,623	13,980	11,626
9240-02005	9240	-	-	-	-	-	-	-	-	-	78	6	-	-	-	-	-	-	-
9301-02005	9301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-02005	9302	441	-	-	-	-	-	-	-	-	-	-	320	26	-	-	378	31	-
9310-02005	9310	28	88	335	333	-	444	-	-	-	-	-	-	-	-	-	-	-	-
8700-02005	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-02008	9210	308	1,403	-	-	-	-	-	771	(771)	-	-	2,159	(2,159)	-	-	-	-	-
9210-04308	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05010	9010	-	-	-	-	-	-	-	7,088	-	-	-	-	-	-	-	-	-	-
9030-05010	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	53	-	-	-	59
9100-05010	9100	-	-	-	-	-	447	-	-	-	-	-	-	-	-	-	-	-	-
9120-05010	9120	-	-																

Acct-sub	FERC	2014 October	2014 November	2014 December	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March
8580-05010	8580	-	-	-	-	-	-	-	-	58	-	-	-	-	-	-	-	-	-
8700-05010	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-05010	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8850-05010	8850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		58,650	52,314	66,795	49,401	65,182	60,885	64,379	72,500	71,691	51,165	49,198	60,584	61,816	58,370	76,859	41,501	82,435	111,383
9320-04065	9320	16,802	25,080	15,410	17,535	15,588	16,142	17,601	31,087	32,458	-	17,288	16,934	16,379	-	34,382	16,018	16,905	16,256
9230-04065	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04065	9210	4,273	4,133	4,184	4,225	-	8,868	4,275	4,262	4,293	4,317	4,289	4,323	4,221	4,443	4,240	4,234	4,173	4,203
8140-04201	8140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9120-04201	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04201	9210	857,681	788,311	809,355	839,559	849,420	872,859	883,599	851,265	873,612	900,888	882,586	1,191,413	1,095,485	923,885	938,726	900,467	906,116	972,284
9230-04201	9230	-	-	8,785	111	-	-	-	-	-	(5,314)	-	-	-	105,121	-	-	483	-
9240-04201	9240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-04201	9302	5,840	2,923	5,846	2,823	5,911	-	11,886	2,923	5,846	2,923	5,843	5,846	-	30,443	54,315	9,049	24,475	21,567
9310-04201	9310	2,019	2,017	2,016	2,005	2,026	2,046	2,798	1,341	2,418	1,923	1,922	1,922	1,918	1,918	1,920	1,925	1,577	1,191
9320-04201	9320	6,510	16,916	9,242	11,660	14,893	23,495	19,331	39,379	9,441	11,480	7,989	938	4,983	758	713	10,817	(8,371)	842
8800-04212	8800	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04212	9210	82,328	82,256	82,894	73,118	71,261	74,344	43,938	86,020	75,926	76,648	78,244	74,139	78,355	128,703	102,204	104,492	99,959	100,688
9230-04212	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9320-04212	9320	3,461	419	640	2,013	4,430	3,556	3,564	439	1,497	2,201	2,120	3,397	1,206	-	547	868	2,866	1,590
		978,968	922,035	918,351	953,148	963,527	1,001,109	866,841	1,016,716	1,005,490	985,068	1,000,282	1,298,912	1,202,547	1,185,072	1,137,047	1,047,959	1,048,163	1,118,601
9210-05310	9210	12,180	5,897	19,512	10,076	8,487	15,777	15,848	11,008	7,571	21,131	11,799	13,981	12,073	10,459	7,658	18,180	12,782	13,278
9210-05312	9210	2,337	(4,805)	1,013	4,327	2,547	2,414	2,813	2,154	2,344	2,593	2,552	2,795	6,896	(6,638)	(2,779)	(2,631)	(2,763)	11,155
9302-05312	9302	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	15
9210-05314	9210	884	863	860	1,141	890	872	893	825	819	835	885	1,239	1,033	1,053	1,038	1,004	984	852
9210-05316	9210	19,769	18,423	20,081	18,871	18,811	18,270	18,375	19,429	23,886	19,283	19,901	18,722	20,391	30,766	11,604	(1,478)	9,702	10,696
8700-05331	8700	152	156	152	149	153	149	157	151	151	151	153	152	168	341	341	173	170	168
9210-05331	9210	21,417	39,074	60,956	38,596	34,665	46,851	42,078	38,965	47,489	40,905	40,151	52,082	39,808	41,645	45,318	40,370	39,701	21,670
9230-05331	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05364	9210	20,088	20,798	20,389	20,343	19,484	20,221	1,934	40,286	21,674	20,654	21,324	10,863	22,161	23,169	21,017	18,458	22,142	21,431
9302-05364	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05364	8700	-	235	118	233	-	117	107	327	-	121	121	-	-	-	-	-	-	-
9210-05376	9210	3,022	3,040	2,286	2,591	2,154	1,892	893	3,275	2,614	2,341	2,841	3,357	2,754	2,554	2,496	2,328	4,208	2,081
9210-05377	9210	5,832	6,995	4,717	3,489	4,575	5,527	665	6,794	5,126	200	4,226	2,269	3,855	8,665	2,612	4,964	2,492	1,113
9030-05377	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118
8700-05377	8700	-	-	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05390	9210	1,224	1,301	1,241	1,240	1,240	1,240	1,246	1,227	1,186	1,176	1,184	1,554	2,468	(282)	1,082	1,009	1,009	1,449
		86,864	91,978	131,336	101,081	92,896	113,340	84,208	124,440	112,870	109,402	105,117	106,995	111,606	111,402	90,388	82,374	90,417	84,025
9210-04002	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04018	9210	-	-	-	-	-	-	371	-	-	-	-	-	-	-	-	-	-	-
9030-04021	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84	-	-	-
9120-04021	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	40
9210-04021	9210	1,233	40	4,383	139	5,599	1,378	167	1,889	5,267	5,494	7	2,998	-	-	8,345	279	23,908	-
9230-04021	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-04040	9260	-	-	-	-	-	-	-	-	-	-	-	450	-	-	-	-	-	-
9302-04040	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,895	(1,895)
9120-04040	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-
9210-04040	9210	1,000	2,070	496	152	(67)	790	267	2,194	6,131	4,413	1,643	1,571	4,080	1,183	3,332	1,326	2,166	-
9210-04041	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9120-04044	9120	-	1,732	-	-	893	-	-	-	-	275	2,245	-	-	-	-	-	-	-
9210-04044	9210	204	2,760	2,791	-	-	3,000	3,275	1,191	-	-	10,736	46,711	158	300	14,086	4,612	-	1,796
8210-04044	8210	-	-	-	-	-	-	-	-	-	-	-	1,191	-	-	-	-	-	-
9120-04046	9120	-	46	-	-	-	-	400	-	-	-	-	-	-	-	-	-	-	-
9210-04046	9210	32,974	5,628	16,435	2,845	1,043	20,736	7,454	18,192	36,554	10,500	22,807	55,832	2,160	782	2,777	6,249	21,141	4,976
		35,412	12,276	24,106	3,136	7,449	25,904	11,534	21,845	49,952	20,883	37,438	108,752	6,398	2,265	28,624	16,861	45,923	6,811
9302-04111	9302	285,592	-	20,875	214,682	-	-	95,033	-	140,500	235,539	(150)	-	285,592	-	-	235,516	-	4,167
9210-04112	9210	-	-	-	-	-	(1,008)	-	-	-	-	-	-	-	-	-	-	-	-
9302-04112	9302	-	-	-	-	335	-	953	76	-	-	-	114	1,189	59	-	-	676	354
9302-04113	9302	-	-	115,244	-	-	1,689,161	-	-	129,021	-	-	125,621	-	138,852	-	-	2,492,654	-
9302-04120	9302	287	2,583	-	275	1,652	-	275	2,203	-	275	2,203	-	275	2,635	-	284	1,648	367
9210-04120	9210	-	-	-	275	-	-	-	-	-	-	-	16,384	312	-	-	-	-	-
9302-04121	9302	-	-	-	-	-	100	60,000	-	-	-	125	4,975	-	-	-	-	-	-
9210-04122	9210	44,383	-	124,856	96,618	-	-	-	-	-	-	-	41,000	3,383	-	88,589	196,770	-	-
9120-04122	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-04125	9302	8,995	31,809	2,859	110,178	93,312	35,803	1,620	810	810	810	810	810	9,432	-	116,034	203,703	42,918	4,280
9210-041																			

Acct-sub	FERC	2014 October	2014 November	2014 December	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March
9302-04141	9302	-	625	728	-	1,353	677	677	625	728	677	625	728	677	677	-	625	708	-
9100-04145	9100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04145	9210	-	-	-	-	-	-	-	-	-	-	-	105	-	-	-	-	-	-
9230-04145	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-04145	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-04145	9302	1,018	-	40,387	-	826	947	-	-	-	188	-	2,544	1,364	3,485	40,677	-	-	541
9210-04146	9210	1,190	250	3	439	2,269	701	4,731	6,020	6,000	2,233	1,054	88	2,578	466	2,142	157	812	720
		417,204	68,516	439,383	681,678	148,096	1,734,317	224,837	50,792	340,580	305,754	41,518	398,084	328,037	48,342	524,812	856,297	270,453	2,374,627
8700-05415	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05415	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05415	9210	31,592	7,767	8,240	35,689	9,356	9,273	32,557	10,234	5,869	31,768	67,791	12,306	2,371	10,402	46,693	38,639	2,867	12,427
9302-05415	9302	375	600	150	495	-	-	-	1,913	1,220	-	130	679	727	-	680	795	-	708
9310-05415	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05416	9210	-	-	-	-	110	-	-	-	-	-	-	62	110	20	-	-	-	-
9320-05416	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05417	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05417	9210	-	-	-	-	-	-	-	-	527	5,902	2,000	-	-	-	-	-	-	2,500
9302-05417	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07510	9210	-	35	25,000	1,208	5,000	(960)	-	40,830	-	-	50	57,550	-	30,575	-	-	3,000	305
9302-07510	9302	-	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450	-	6,900	3,450	3,450	3,450
8700-07510	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07520	9210	20	-	-	-	-	-	-	-	-	-	-	-	-	2,250	-	250	-	-
		31,967	11,852	38,840	40,852	17,916	11,773	36,007	56,427	11,066	41,120	73,421	74,047	6,658	12,572	84,858	43,134	9,317	19,388
8800-05111	8800	-	-	-	-	-	-	11	-	-	-	-	-	-	-	-	-	-	-
9020-05111	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9120-05111	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05111	9210	8,554	7,592	18,480	9,917	11,872	15,468	11,267	9,298	16,088	21,015	11,178	14,404	10,088	16,361	15,040	7,445	15,099	11,455
9230-05111	9230	-	-	-	-	-	-	124	-	-	613	-	-	-	-	-	-	-	-
9260-05111	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-05111	9302	78	98	51	105	51	227	180	-	-	429	74	129	180	149	47	51	47	51
9310-05111	9310	-	-	-	-	-	-	-	51	-	-	-	-	-	-	-	-	-	-
		8,632	7,690	18,531	10,022	11,923	15,695	11,582	9,298	16,139	22,057	11,252	14,534	10,269	16,510	15,087	7,496	15,146	11,506
9010-05411	9010	-	-	-	-	-	-	44	-	153	98	-	209	-	-	-	-	-	-
9030-05411	9030	-	-	-	-	-	-	-	-	-	-	-	-	620	1,515	794	1,766	1,280	512
9100-05411	9100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9120-05411	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-05411	9200	12	-	-	-	-	-	-	-	17	-	-	86	-	110	-	-	9	-
9210-05411	9210	64,662	36,605	69,447	28,220	22,376	48,711	37,663	55,888	43,472	39,335	68,068	71,596	43,403	79,514	35,913	52,870	42,191	54,913
9230-05411	9230	-	-	-	-	-	-	-	-	-	-	-	311	-	-	-	-	-	-
9302-05411	9302	518	129	102	209	421	554	33	768	1,062	4,674	348	505	153	213	296	224	3,390	522
9310-05411	9310	203	177	45	177	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9320-05411	9320	-	-	-	-	3,844	-	-	-	-	-	-	59	-	-	-	-	-	-
8560-05411	8560	-	-	-	-	-	-	39	-	-	-	-	13	-	-	-	-	-	-
8700-05411	8700	21	-	54	-	-	-	-	-	-	482	-	42	-	-	-	-	-	-
8740-05411	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-05411	8800	-	-	104	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-
8850-05411	8850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05412	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05412	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52
9210-05412	9210	1,080	2,049	2,172	5,587	129	530	-	762	201	50	60	1,017	1,319	772	783	2,632	347	1,109
9260-05412	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-05412	9302	-	-	-	-	-	-	-	-	-	146	-	-	-	-	-	-	-	-
9200-05413	9200	392	-	-	-	-	-	-	-	898	-	-	651	-	842	-	-	603	-
9210-05413	9210	29,665	39,909	23,048	26,738	28,536	55,158	41,577	29,388	46,739	24,591	38,870	63,251	22,135	37,499	25,725	25,980	32,888	38,216
9230-05413	9230	-	-	-	-	-	-	-	-	-	-	-	2,203	-	-	-	-	-	-
9260-05413	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
9302-05413	9302	2,172	901	1,500	1,319	925	2,165	1,857	1,541	5,483	4,073	2,320	2,349	1,926	2,213	1,509	87	1,039	2,917
9320-05413	9320	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-
8560-05413	8560	-	-	-	-	-	-	219	-	-	-	-	237	-	-	-	-	-	-
8700-05413	8700	-	381	9	-	-	-	25	296	-	-	-	125	127	-	-	-	-	-
8740-05413	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8850-05413	8850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8860-05413	8860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05413	9010	25	-	-	-	-	-	10	-	-	264	-	-	-	-	-	-	-	-
9030-05413	9030	-	-	-	-	-	-	-	-	-	-	-	-	1,744	586	412	1,248	2,302	1,866
9100-05413	9100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9100-05414	9100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-05414	9200	340	-	-	-	-	-	446	-	251	-	-	-	-	675	-	-	337	-
9210-05414	9210	28,168	33,830	30,307	20,121	16,314	33,899	34,987	26,208	39,283	17,472	31,780	54,339	24,366	32,916	16,455	13,269	26,360	24,474
9230-05414	9230	-	-	-	-	-	-	-	-	-	-	-	381	-	-	-	-	-	-
9302-05414	9302	1,357	-	482	-	383	1,017	1,234	641	1,640	2,355	648	534	452	830	274	-	167	2,434
8560-05414	8560	-	-	-	-	-	-	287	-	-	-	-	246	-	-	-	-	-	-
8700-05414	8700	-	1,851	-	-	-	-	297	-	-	-	-	-	-	-	-	-	584	-
8740-05414	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8850-05414	8850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05414	9010	-	-	-	-	-	-	446	-	-	-	-	-	-	-	-	-	-	168
9030-05414	9030	-	-	-	-	-	-	-	-	-	-	-	-	965	898	-	339	303	2,065
8210-05419	8210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Acct-sub	FERC	2014 October	2014 November	2014 December	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March
8700-05419	8700	18,271	-	-	-	-	12,079	5,052	-	-	9,216	-	-	-	-	166	-	-	-
9030-05419	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35	63
9200-05419	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05419	9210	1,666	1,335	29,642	9,571	10,421	7,095	(3,447)	17,330	25,324	5,147	5,406	7,753	32,522	47,629	(31,007)	4,295	8,460	14,917
9302-05419	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,218	-
		148,552	116,967	158,912	91,942	84,366	159,007	120,579	132,824	164,523	107,903	148,910	205,909	129,808	206,211	51,320	102,711	125,443	144,277
9030-05420	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70	3,912	1,315	-
9200-05420	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,350
9210-05420	9210	8,651	11,042	3,182	9,499	8,204	50,572	28,043	29,379	23,408	18,497	13,427	51,998	13,268	21,102	52,287	(1,807)	1,759	32,874
9230-05420	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,000	-	-
9302-05420	9302	-	30	(185)	870	598	31	1,320	394	100	428	-	21	2,160	55	30	-	-	-
8760-05421	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05421	9210	1,537	6,258	10,853	9,389	17,280	9,192	13,832	15,357	37,526	8,066	56,106	113,501	15,250	22,835	26,582	10,139	5,306	7,212
9230-05421	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-05421	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,896
9320-05421	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05424	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54
9210-05424	9210	28,316	17,438	8,483	24,616	24,383	15,815	39,594	15,458	43,679	153,916	17,068	21,999	18,744	8,279	18,402	15,708	45,038	15,790
9230-05424	9230	-	-	-	-	-	-	-	-	16,875	-	-	-	-	-	-	-	-	-
9302-05424	9302	-	-	2,344	-	662	1,351	4,136	2,655	-	-	4,797	-	428	-	2,735	191	-	-
9210-05425	9210	-	-	-	-	-	-	-	-	-	-	73	7	-	-	-	-	-	-
9302-05425	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-05428	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05428	9210	9,434	23,458	38,987	41,135	41,135	41,199	17,909	11,288	62,795	18,033	22,908	20,067	16,918	41,800	14,950	93,217	22,709	23,209
9230-05428	9230	-	-	-	-	-	-	-	-	34	3	-	-	-	-	-	-	-	-
9200-05427	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05427	9210	(2,505)	939	3,644	2,520	3,837	2,434	10,296	9,849	9,615	19,614	3,082	19,213	600	-	14,959	24,480	4,583	371
9230-05427	9230	-	-	-	-	-	6,898	650	-	-	-	-	-	-	-	-	-	5,188	27,506
9210-05428	9210	-	-	4,637	-	-	-	-	-	-	495	-	-	3,600	-	15,000	1,298	-	2,444
8560-05429	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05429	8700	-	-	-	-	-	-	368	-	-	-	-	-	-	-	-	-	-	-
9210-05429	9210	-	-	136	1,773	-	2,175	2,688	-	25	-	486	-	-	-	235	-	-	-
		45,433	59,161	70,061	89,801	96,077	128,466	116,537	84,381	193,857	217,052	117,946	223,803	68,968	94,071	144,650	173,464	110,090	83,304
9250-05418	9250	-	-	-	-	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-
9210-05418	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	575	-	-	-	-
9302-05418	9302	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9230-05430	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05430	9210	-	-	-	-	-	-	-	-	-	11,543	952	-	-	-	-	-	-	-
8230-08111	8230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-08111	9200	2,772	12,792	-	-	3,732	-	-	8,316	-	-	-	-	-	-	-	-	-	-
9210-08111	9210	60,527	147,600	208,413	421,738	179,079	98,268	113,590	133,859	116,601	90,965	239,499	162,416	198,688	85,875	64,211	213,704	123,639	98,702
9230-08111	9230	509,412	498,554	460,010	370,880	546,958	539,775	479,901	551,361	898,066	629,067	670,473	934,934	666,214	637,726	482,477	488,503	659,082	545,319
9280-08111	9280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9301-08111	9301	-	-	-	4,360	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-08111	9302	28,858	6,184	(17,794)	119,503	(71,321)	13,067	15,231	17,234	13,339	16,747	22,549	26,899	54,875	40,584	25,736	11,104	4,935	9,137
9310-08111	9310	5,470	4,312	16,023	5,686	6,789	5,299	5,180	7,054	5,891	7,380	5,411	3,635	7,290	6,183	5,257	6,825	11,809	43,938
9320-08111	9320	-	810	-	-	-	-	1,379	338	-	-	-	-	-	-	-	-	10,825	-
8740-08111	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-08111	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-08111	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9100-08111	9100	-	3,029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-08112	9210	-	-	-	303	-	-	-	-	-	0	-	-	-	-	-	-	-	-
9210-08121	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9230-08121	9230	2,498	3,484	3,213	20,528	8,510	8,164	757	4,623	3,134	2,822	11,532	14,541	24,100	25,178	27,486	57,383	13,746	3,341
9302-08121	9302	779	(15)	302	3,023	-	824	-	940	-	-	1,833	-	5,438	-	-	-	2,944	4,011
		610,116	676,790	670,166	946,020	673,847	685,196	616,048	723,725	1,037,031	758,524	952,250	1,182,425	958,804	796,121	605,166	777,519	826,991	704,447
9040-09827	9040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-04863	9200	(4,440,435)	(4,875,681)	(4,748,480)	(3,088,874)	(5,092,435)	(4,740,221)	(4,321,278)	(3,254,665)	(5,980,828)	(8,767,439)	(7,774,361)	(198)	(4,468,359)	(4,428,375)	(4,368,478)	(3,131,812)	(4,379,802)	(4,425,065)
9030-07590	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	226	-	-	-
9120-07590	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07590	9210	(251,832)	(40,759)	12,672	2,423	3,019	(351,086)	(141)	(4,662)	(902)	(152)	825	(2,279,826)	1,263	6,740	1,890	(876)	(6,903)	(102,341)
9302-07590	9302	69	-	380	-	273	48	104	-	-	-	-	-	-	64	1,493	-	-	-
9210-09911	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(4,692,248)	(4,916,440)	(4,735,427)	(3,086,451)	(5,089,142)	(5,091,239)	(4,321,315)	(3,259,347)	(5,981,730)	(8,767,591)	(7,773,536)	(2,280,024)	(4,467,096)	(4,421,571)	(4,364,869)	(3,132,686)	(4,386,706)	(4,527,427)
		6,539,178	5,965,744	3,343,408	10,490,930	5,649,161	7,246,876	5,107,074	5,845,266	10,959,009	6,110,725	1,666,572	10,897,874	6,971,533	6,327,506	5,364,915	8,974,514	6,854,658	9,435,960
		6,539,178	5,965,744	3,343,408	10,490,930	5,649,161	7,246,876	5,107,074	5,845,266	10,959,009	6,110,725	1,666,572	10,897,874	6,971,533	6,327,506	5,364,915	8,974,514	6,854,658	9,435,960
		5,367,522	4,686,206	5,122,202	4,991,437	4,630,840	5,012,946	5,016,265	4,987,862	4,893,949	5,310,276	4,726,287	5,						



Acct-sub	FERC	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September
9260-07447	9260	5,701	53,367	22,790	9,447	24,028	8,112	4,264	12,105	36,526	25,677	9,100	10,290	7,545	37,248	22,235	15,967	18,592	8,177
9210-07449	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-07452	9260	835,000	770,000	760,000	2,900,185	318,208	1,581,040	749,000	513,553	1,075,000	1,247,000	1,098,000	4,154,362	1,311,556	1,189,608	(984,059)	2,853,842	-	303,914
9260-07453	9260	27	49	-	54	49	27	27	-	85	27	27	27	27	50	27	-	54	27
9260-07454	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-07458	9260	288,189	1,302,115	412,719	1,498,703	78,852	386,997	231,124	264,205	479,041	257,745	(252,997)	1,200,737	266,557	1,387,017	(184,553)	1,378,154	99,806	30,354
9260-07480	9260	127,932	3,019,659	112,887	375,821	-	-	113,475	109,204	389,920	106,845	(377,428)	107,705	111,130	2,695,047	96,778	340,828	16,387	1,631
9260-07463	9260	11,528	11,912	-	35,353	-	-	11,912	196,802	114,791	7,983	-	12,334	10,330	26,202	-	29,012	-	-
9260-07436	9260	(66,213)	(11,809)	(101,826)	(158,003)	(17,382)	(81,781)	(46,894)	(9,494)	(1,234,151)	651,998	(7,340)	(598,729)	(41,553)	(10,516)	(74,981)	(42,564)	(12,018)	(86,730)
9260-07487	9260	(13,593)	(289,291)	(17,103)	(17,103)	(78,130)	(3,357)	(9,909)	(9,747)	(9,747)	(9,747)	(9,747)	(18,422)	(18,422)	(18,422)	(33,052)	(274,110)	(33,052)	-
9260-07488	9260	30,623	84,420	86,143	128,460	24,198	82,439	82,439	83,001	83,001	83,001	83,001	83,001	83,866	83,866	83,866	85,594	85,688	85,594
9260-07489	9260	710,486	700,427	696,384	697,770	696,384	754,294	841,803	838,221	862,906	854,055	831,783	836,048	834,274	880,523	838,139	841,340	885,676	3,496,135
9210-07495	9210	21,136	1,037	76,378	30,139	2,818	50,497	9,599	56,205	11,420	22,348	11,684	46,151	14,381	57,740	29,875	25,264	56,801	9,896
9010-07499	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-07499	9030	-	-	-	-	-	41	29	-	-	6	-	-	-	-	-	-	-	-
9210-07499	9210	14,806	3,225	30,533	13,082	16,901	26,083	17,871	22,650	18,746	8,494	19,361	8,798	20,150	14,291	16,037	26,342	27,170	23,003
9260-07499	9260	3,170	5,264	2,886	2,924	2,978	2,897	-	-	5,125	-	4,362	8,393	12,259	2,686	8,157	4,697	-	8,246
9302-07499	9302	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,521	-	-
9310-07499	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8210-07499	8210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-07499	8700	-	-	-	-	-	-	-	-	-	125	-	-	-	-	-	-	-	-
		1,978,484	5,652,941	2,101,285	5,524,574	1,077,812	2,838,068	2,020,008	2,083,075	1,843,611	3,284,604	1,433,060	5,861,855	2,616,642	6,326,578	(150,042)	5,565,925	907,602	3,853,697
9240-04069	9240	13,227	13,227	13,227	13,227	13,227	13,227	13,227	13,227	13,227	13,328	13,328	11,426	11,426	11,426	11,426	11,426	11,426	11,426
9210-04070	9210	-	-	121	-	71	-	-	-	-	-	-	-	-	-	-	-	-	-
9240-04070	9240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9250-04070	9250	8,515	8,509	8,509	7,815	26,169	7,815	7,815	7,815	7,815	7,866	7,815	7,815	7,846	7,841	7,841	7,841	7,841	26,215
9250-07115	9250	-	-	-	-	-	-	1,000,000	-	-	-	-	(2,000,000)	-	-	(1,000,000)	-	800,000	500,000
9250-07119	9250	144,263	144,263	144,263	143,942	143,942	143,942	143,942	143,942	143,942	143,942	143,942	143,942	143,942	143,942	143,942	149,604	149,604	149,604
9210-07120	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9250-07121	9250	1,381,830	1,475,484	1,474,919	1,475,818	1,475,818	1,475,818	1,502,150	1,497,452	1,497,452	1,497,452	1,497,452	1,376,783	1,447,869	1,490,369	1,490,369	1,490,369	1,490,369	1,490,369
		1,548,834	1,839,482	1,839,039	1,840,802	1,859,047	2,640,602	1,687,134	1,682,438	1,682,438	1,682,587	1,682,537	(460,053)	1,611,083	1,653,578	853,578	1,658,240	2,459,240	2,177,614
9210-04581	9210	2,175	2,175	2,396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9310-04581	9310	368,813	354,875	382,286	354,751	369,705	369,065	368,315	369,245	368,193	374,954	374,068	360,706	360,715	359,581	293,142	360,850	360,649	509,779
9210-04582	9210	15,444	27,819	19,927	7,937	21,825	50,319	58,622	34,301	58,371	17,391	17,858	30,121	11,449	16,959	25,172	18,164	17,700	39,447
9230-04582	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9310-04582	9310	84,920	45,669	21,543	56,495	56,785	100,573	40,726	44,145	49,454	28,310	83,380	58,304	102,595	69,604	(94,596)	21,560	44,489	195,844
9320-04582	9320	3,345	1,714	2,095	12,712	490	1,055	55	13,513	9,892	2,637	1,736	920	5,571	6,068	871	3,187	21,802	-
9310-04590	9310	28,092	17,561	15,953	16,171	20,664	18,063	20,629	15,794	16,781	17,014	4,391	13,491	3,168	15,676	5,641	5,451	13,866	15,041
9210-04590	9210	4,046	4,388	4,024	4,478	4,452	4,392	-	2,132	5,837	4,409	4,308	3,879	3,898	4,290	4,184	4,387	4,226	4,371
8800-04590	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04592	9210	-	-	-	-	-	-	2,729	-	-	-	-	-	-	-	-	-	-	-
9310-04592	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		506,836	454,002	448,224	452,544	473,922	546,121	500,666	465,672	512,149	444,844	488,683	465,236	482,746	471,682	239,611	411,284	444,106	785,285
8740-03002	8740	(2,348)	3,661	3,712	552	5,790	4,301	5,261	4,310	5,211	(984)	(9,491)	1,678	1,161	(2,229)	2,197	1,626	2,021	2,232
8740-03004	8740	10,246	4,435	5,341	6,236	4,970	5,536	5,766	4,640	1,757	2,754	1,418	2,207	3,146	2,042	8,108	3,839	2,271	2,934
8800-03004	8800	-	-	-	-	-	(3,840)	-	-	-	-	-	-	-	-	-	-	-	-
9200-03004	9200	-	-	-	-	-	31	-	-	-	-	-	-	-	-	-	-	-	-
9210-03004	9210	396	538	509	1,046	472	835	361	1,492	2,884	746	210	97	246	93	74	9	75	18
9310-03004	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04301	9210	-	-	-	-	-	-	-	-	(21)	-	-	-	-	-	-	-	-	-
8740-04301	8740	285	148	148	148	148	148	156	152	152	152	152	120	120	120	120	120	120	120
9210-04302	9210	-	-	1,668	-	-	-	-	-	-	-	-	-	803	1,770	45	-	-	1,925
8740-04302	8740	211	-	30	102	-	-	111	-	-	32	-	32	(17)	84	582	623	139	32
		8,769	8,763	11,409	8,084	11,380	7,011	11,655	10,795	9,993	2,701	(7,711)	4,132	5,260	1,880	11,105	6,017	4,626	7,260
9210-02001	9210	14,526	11,905	5,284	9,616	8,728	13,258	9,044	4,877	8,892	2,972	5,137	34,351	4,818	11,942	9,665	9,808	6,345	11,588
8700-02001	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-02005	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8900-02005	8900	-	-	-	-	-	-	-	-	-	-	-	248	-	-	-	-	-	-
9030-02005	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-02005	9210	21,798	23,742	46,177	10,431	37,297	26,389	9,084	12,073	13,568	27,233	46,339	27,389	8,622	22,021	18,382	7,435	25,328	4,491
9240-02005	9240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9301-02005	9301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-02005	9302	-	-	-	-	-	-	-	-	-	-	93	-	-	228	6	-	-	-
9310-02005	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-02005	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-02006	9210	520	-	-	(4,432)	-	-	-	-	-	1,053	-	-	-	-	-	100	(100)	2,155
9210-04306	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05010	9010	89	-	-	-	-	-	-	-	-	-	-	-	54	-	-	-	-	-
9030-05010	9030	36	-	-	-	-	-	-	-	-	-	87	-	-	-	-	-	-	-
9100-05010	9100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9120-05010	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32	74	-	-
9210-05																			

Acct-Sub	FERC	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September
8560-05010	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05010	8700	-	-	-	-	-	-	-	-	42	-	-	-	-	-	-	-	-	-
8800-05010	8800	-	-	-	-	-	41	-	-	-	-	-	-	-	-	-	-	-	-
8850-05010	8850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		72,594	68,403	79,610	40,303	73,216	80,440	35,557	79,924	49,911	95,228	75,995	76,818	75,304	50,600	51,313	80,112	49,552	40,746
9320-04065	9320	18,217	18,747	20,599	16,495	15,475	15,850	32,589	15,385	15,533	15,727	-	34,033	19,478	16,077	17,820	17,046	15,884	19,051
9230-04065	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04065	9210	4,243	-	8,636	4,301	4,353	4,891	4,163	-	6,704	1,498	2,831	2,837	1,041	2,671	2,707	833	2,301	2,498
8140-04201	8140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9120-04201	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	472
9210-04201	9210	808,472	951,533	921,595	951,818	941,468	977,240	1,388,264	941,083	1,076,219	1,046,232	1,030,632	1,024,366	1,114,181	1,127,248	1,072,040	984,919	1,201,383	952,428
9230-04201	9230	-	-	-	-	50,879	-	-	-	-	7,821	-	-	89,580	2,265	-	5,482	64,724	-
9240-04201	9240	-	-	-	-	-	(33,750)	(2,784)	-	-	36,534	-	-	-	-	-	-	-	-
9302-04201	9302	12,287	25,614	2,952	12,346	26,328	4,245	9,394	28,884	101,031	6,442	28,219	5,037	12,121	2,959	32,488	5,543	32,822	5,591
9310-04201	9310	1,975	1,973	1,975	2,005	1,976	1,978	1,984	1,243	1,887	1,978	2,027	2,004	2,008	1,867	1,867	1,871	1,872	2,590
9320-04201	9320	5,271	2,530	1,124	3,341	10,044	4,466	7,049	3,033	1,119	1,095	943	4,091	1,990	10,383	4,352	12,924	2,458	10,099
8800-04212	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04212	9210	102,825	105,834	106,575	105,072	106,371	117,337	117,362	127,301	117,214	128,893	127,650	121,829	125,127	120,893	111,699	117,452	136,670	136,689
9230-04212	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9320-04212	9320	2,196	953	333	938	1,327	2,797	360	665	2,734	1,033	485	1,382	134	1,594	453	1,905	984	940
		1,053,585	1,107,185	1,063,788	1,096,317	1,158,222	1,096,054	1,556,380	1,117,574	1,322,541	1,244,324	1,192,787	1,195,577	1,365,669	1,285,957	1,243,436	1,147,973	1,480,483	1,130,355
9210-05310	9210	12,640	12,495	14,263	13,178	10,847	14,241	10,703	8,484	11,387	18,198	22,615	2,967	14,844	12,656	11,689	14,015	(3,556)	14,106
9210-05312	9210	(135)	240	(283)	55	(963)	1,329	(299)	(421)	(311)	(260)	130	315	395	224	227	90	23	542
9302-05312	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05314	9210	831	809	864	884	818	845	857	918	845	832	883	913	856	1,059	1,373	863	827	840
9210-05316	9210	10,767	11,697	9,843	(1,144)	9,092	9,005	11,116	10,573	10,718	11,111	(3,875)	10,971	11,714	11,658	12,025	10,966	(9,495)	10,788
8700-05331	8700	179	170	173	170	172	170	173	169	173	166	160	156	156	156	156	156	154	154
9210-05331	9210	34,661	35,247	33,718	34,536	34,557	41,492	31,710	33,153	30,000	46,092	41,109	54,310	28,641	33,515	36,913	33,287	26,216	40,216
9230-05331	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05364	9210	21,949	21,543	19,175	21,744	21,699	22,187	21,183	21,320	23,467	22,115	24,585	17,000	24,588	25,842	22,351	25,591	26,083	27,791
9302-05364	9302	-	-	-	-	-	-	(189)	-	-	-	-	-	-	-	-	-	-	-
8700-05364	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05376	9210	1,984	1,886	1,984	2,192	2,109	2,158	2,261	2,321	2,368	2,331	2,317	3,113	2,534	2,511	2,174	2,562	2,388	2,746
9210-05377	9210	1,618	1,474	4,267	1,302	1,859	4,495	8,550	13,446	2,228	2,697	2,743	2,640	(496)	6,927	4,758	4,786	4,214	2,627
9030-05377	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05377	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05390	9210	1,258	1,261	1,353	1,261	1,261	1,267	1,014	1,509	1,261	1,259	1,287	3,843	4,328	2,331	3,196	2,979	2,733	3,287
		85,752	86,903	85,454	74,188	81,452	97,180	87,063	89,478	82,123	103,531	91,915	96,228	87,561	97,087	94,844	95,196	49,564	103,098
9210-04002	9210	-	-	-	-	-	376	-	-	-	-	-	-	-	-	-	-	-	-
9210-04018	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-04021	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9120-04021	9120	376	-	-	-	-	-	-	-	-	-	-	-	704	-	-	-	-	-
9210-04021	9210	60	100	206	-	2,611	20,805	1,326	2,525	4,226	340	(110)	830	847	1,274	1,153	117	8,332	9,440
9230-04021	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-04040	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-04040	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9120-04040	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04040	9210	1,801	10,142	1,152	5,822	2,981	1,523	5,000	-	3,788	3,837	1,978	-	3,000	2,680	-	-	1,348	-
9210-04041	9210	-	-	-	-	-	-	-	40,000	-	(40,000)	-	-	-	-	-	-	-	-
9120-04044	9120	-	-	790	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-
9210-04044	9210	-	10,140	5,999	-	18,862	33,873	-	9,975	8,085	3,412	10,132	8,120	295	9,567	8,288	-	8,288	8,429
8210-04044	8210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9120-04046	9120	-	-	-	-	578	-	-	-	1,703	-	-	-	-	-	-	-	3,192	80
9210-04046	9210	3,658	-	6,407	1,496	9,115	2,356	500	608	152	5,638	6,363	27,968	13,486	8,140	7,476	18,679	2,030	979
		5,895	20,382	13,764	8,108	34,147	58,932	6,826	53,108	17,954	(28,773)	18,363	37,622	17,828	21,661	18,917	26,987	20,078	18,848
9302-04111	9302	261,751	-	-	48,837	-	508	305,930	12,500	-	260,013	41,789	(37,880)	253,099	-	-	258,559	-	-
9210-04112	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	342	174	-
9302-04112	9302	29	-	-	-	548	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-04113	9302	-	-	150,263	-	-	151,117	-	-	162,513	-	-	2,971,897	-	-	171,375	(38)	-	172,261
9302-04120	9302	264	1,945	-	568	2,312	-	284	2,644	-	1,243	2,068	(6)	306	2,442	-	294	2,913	-
9210-04120	9210	820	-	17,989	-	367	-	1,184	367	-	-	-	-	-	-	17,988	-	-	-
9302-04121	9302	-	60,389	-	-	(2,595)	-	-	-	-	-	-	-	57,500	-	-	-	-	-
9210-04122	9210	-	-	14,073	-	-	32,409	37,079	284	89,402	35,785	27,447	-	-	950	20,643	2,102	2,153	31,010
9120-04122	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	410	-
9302-04125	9302	26,592	810	-	1,620	810	810	810	32,174	1,620	203,787	34,259	8,620	1,102	830	830	-	1,661	830
9210-04125	9210	-	-	-	-														

Acct-sub	FERC	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September
9302-04141	9302	668	668	666	625	1,333	41	666	668	625	1,302	76	664	666	641	-	641	641	641
9100-04145	9100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119	-
9210-04145	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9230-04145	9230	-	-	-	-	-	-	-	3,775	(3,775)	-	-	-	-	-	-	-	-	-
9260-04145	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	128
9302-04145	9302	-	373	-	500	-	-	-	1,258	-	-	41,938	(79)	-	-	-	-	-	-
9210-04146	9210	604	-	379	2,007	163	-	-	-	3,071	50	287	4,337	-	115	3,488	-	294	
		374,030	150,240	218,763	124,181	72,396	250,181	379,213	184,330	296,698	654,286	408,155	2,895,605	363,767	188,310	247,505	346,457	104,341	255,919
8700-05415	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05415	9030	174	-	-	-	154	-	-	-	-	896	174	-	-	-	-	-	-	75
9210-05415	9210	31,495	6,378	1,614	31,734	16,431	101,023	2,804	9,558	7,016	73,075	2,483	3,384	30,411	5,338	5,586	32,733	30,934	82,702
9302-05415	9302	250	1,640	2,085	135	23,452	29,111	423	387	-	605	175	250	119	1,988	1,070	130	-	554
9310-05415	9310	-	-	-	-	-	175	-	-	-	-	-	-	-	-	-	-	-	-
9210-05416	9210	-	-	-	-	20	130	20	20	-	40	40	20	-	20	-	40	-	40
9320-05416	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05417	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05417	9210	-	-	5,066	255	119	-	-	-	-	1,525	2,000	1,000	-	-	66	254	10,516	-
9302-05417	9302	-	-	-	210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07510	9210	1,075	49,200	165	60	-	50,675	-	305	25,000	-	-	-	2,500	71,975	-	-	7,871	51,258
9302-07510	9302	3,450	3,450	3,450	3,450	3,450	6,900	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450	6,382	3,745
8700-07510	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07520	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		36,444	60,866	12,380	35,634	43,836	168,014	6,696	13,717	35,466	79,391	8,322	8,104	36,480	82,771	10,172	38,607	55,504	138,372
8800-05111	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-05111	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9120-05111	9120	-	-	-	-	-	-	38	-	-	-	-	-	-	-	-	-	-	-
9210-05111	9210	15,311	14,242	8,801	8,823	18,626	8,955	10,775	8,466	21,469	(2,758)	15,379	13,751	17,104	8,804	9,750	13,377	9,858	10,372
9230-05111	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	7,690	(7,690)	-	-	98
9260-05111	9260	-	-	-	-	-	-	95	-	-	-	-	-	-	-	-	-	-	-
9302-05111	9302	-	38	247	47	51	51	54	102	27	51	51	250	27	133	482	298	164	217
9310-05111	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		15,311	14,280	9,048	8,870	18,677	9,006	10,960	8,589	21,496	(2,707)	15,430	14,001	17,131	16,626	2,522	13,675	10,023	10,887
9010-05411	9010	4,471	-	-	41	-	-	-	-	-	-	-	-	4,646	-	-	103	-	-
9030-05411	9030	2,858	1,211	1,202	-	395	2,241	1,431	785	410	517	23	1,638	-	1,771	-	30	-	46
9100-05411	9100	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
9120-05411	9120	-	-	-	-	649	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-05411	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05411	9210	70,203	63,233	59,083	81,653	40,016	92,960	86,408	49,279	73,708	29,769	43,347	53,357	53,882	58,180	68,984	53,775	58,216	78,967
9230-05411	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	192	-	-	-
9302-05411	9302	935	298	912	284	328	787	327	105	449	2,242	471	6,131	418	(4,717)	911	1,916	1,444	374
9310-05411	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9320-05411	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8580-05411	8580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05411	8700	-	-	-	67	35	75	11	-	-	-	-	-	-	-	-	-	-	-
8740-05411	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-05411	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8850-05411	8850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05412	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05412	9030	-	-	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05412	9210	58	1,040	672	512	350	1,584	1,443	594	6,044	411	1,066	278	359	93	842	4,589	1,251	11,052
9260-05412	9260	-	-	-	-	-	18,911	-	-	-	-	-	-	-	-	-	-	-	-
9302-05412	9302	-	-	-	743	-	-	-	-	-	-	-	-	-	576	-	1,617	-	-
9200-05413	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	133	-	-	-
9210-05413	9210	47,908	45,769	33,553	21,877	47,099	72,289	26,279	38,273	33,811	27,121	38,860	38,788	49,317	62,211	54,334	45,178	59,062	79,200
9230-05413	9230	-	-	-	-	66	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-05413	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-05413	9302	2,820	1,324	1,947	2,562	41	1,960	2,940	1,502	514	639	537	1,448	3,195	3,043	1,996	2,437	4,254	3,678
9320-05413	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560-05413	8560	-	-	-	-	-	463	-	-	-	-	-	-	-	-	-	-	-	-
8700-05413	8700	-	-	-	-	214	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-05413	8740	-	-	-	-	-	-	-	-	-	-	205	-	-	-	-	-	-	-
8850-05413	8850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8860-05413	8860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05413	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05413	9030	297	584	163	-	480	735	2,020	455	162	-	218	-	8	-	-	-	174	24
9100-05413	9100	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-
9100-05414	9100	-	-	-	-	-	-	-	-	-	-	-	-	-	112	-	-	-	-
9200-05414	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05414	9210	31,383	34,071	37,093	15,630	29,164	51,289	26,825	28,902	16,309	11,929	19,408	17,452	28,800	47,754	49,476	35,628	37,809	59,280
9230-05414	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-05414	9302	2,272	678	146	1,171	-	1,085	533	222	251	-	303	782	-	1,282	338	5,879	1,340	134
8580-05414	8580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05414	8700	-	-	-	-	337	581	-	-	-	-	-	-	-	-	-	-	-	-
8740-05414	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8850-05414	8850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05414	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05414	9030	653	375	336	-	632	-	1,975	1,075	-	-	-	-	-	-	-	-	575	-
8210-05419	8210	-	-	-	-	-	-	-	-	-	-	1,500	-	-	-	-	-	-	-

Acct-sub	FERC	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September
8700-05419	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,719	29,824
9030-05419	9030	-	-	-	-	-	-	15	-	-	-	-	-	-	-	-	-	-	-
9200-05419	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05419	9210	(10,408)	4,929	332	6,134	21,860	10,644	10,006	9,586	7,037	7,889	23,215	28,494	11,931	11,749	15,357	4,287	6,350	23,339
9302-05419	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84
		153,452	153,511	135,484	130,874	142,165	255,584	180,213	128,757	138,486	80,517	129,153	144,854	153,994	180,169	192,200	156,502	231,225	285,980
9030-05420	9030	-	377	-	500	-	-	-	2,195	-	-	-	-	-	-	-	-	-	-
9200-05420	9200	1,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05420	9210	19,889	63,288	48,363	37,727	9,112	113,383	4,537	43,917	82,806	21,988	35,211	37,203	18,738	13,848	87,233	26,532	28,214	24,833
9230-05420	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-05420	9302	-	175	177	-	-	1,670	-	2,787	-	512	-	-	-	2,739	1,375	1,070	41	798
8760-05421	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05421	9210	3,018	7,735	6,132	1,584	22,167	22,136	50	19,417	7,008	20,312	12,216	26,670	19,573	13,295	7,844	6,527	10,127	40,317
9230-05421	9230	-	-	-	-	-	1,077	-	-	-	9,875	-	-	-	-	-	-	-	1,538
9302-05421	9302	-	1,270	-	-	-	-	-	-	-	-	-	-	-	-	373	-	-	-
9320-05421	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05424	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05424	9210	21,316	16,888	36,300	10,908	6,676	125,897	6,563	1,615	616	13,925	8,834	26,818	3,286	7,046	(17,505)	18,590	5,970	145,039
9230-05424	9230	-	-	18,994	-	-	-	-	-	-	-	-	-	-	-	-	-	18,306	-
9302-05424	9302	3,462	1,438	588	6,412	1,493	364	-	1,279	742	507	506	3,613	4,474	2,571	2,038	4,797	-	-
9210-05425	9210	-	-	-	-	-	140	-	-	-	-	-	-	-	-	-	-	-	756
9302-05425	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-05426	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05426	9210	15,131	22,136	21,349	30,282	19,302	28,055	20,646	28,146	29,813	18,014	(2,146)	5,460	10,334	59,118	32,093	35,007	32,832	31,827
9230-05426	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-05427	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	2,007	10,340	-	-	-
9210-05427	9210	2,287	2,480	3,260	1,125	3,759	12,959	-	1,175	299	13,980	-	875	31,170	6,847	4,645	2,074	4,965	5,941
9230-05427	9230	2,269	1,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05428	9210	-	-	-	-	-	32,485	-	-	-	-	-	-	-	708	-	-	-	22
8560-05429	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05429	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05429	9210	-	-	-	-	1,695	-	-	-	-	-	-	3,215	-	725	-	-	2,045	-
		68,723	117,780	135,163	88,538	64,205	338,175	31,797	100,531	121,283	99,101	54,622	103,854	87,588	108,178	129,163	94,587	102,300	251,070
9250-05418	9250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05418	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-05418	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9230-05430	9230	-	-	43,300	-	-	-	-	-	-	-	-	-	-	80,000	-	-	-	-
9210-05430	9210	-	6,386	20,985	11,890	-	65,438	-	2,520	-	-	-	-	-	-	-	13,472	-	34,282
8230-06111	8230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-06111	9200	-	-	2,165	-	11,967	18,866	(5,050)	-	1,575	20,130	21,650	1,650	56,824	31,113	7,799	(20,428)	11,704	-
9210-06111	9210	234,588	352,390	450,669	368,015	494,788	156,919	81,248	283,545	223,357	164,645	170,919	165,024	236,330	125,795	98,427	106,412	80,288	172,534
9230-06111	9230	599,707	693,257	929,046	695,806	726,218	1,506,992	837,927	958,007	159,930	686,473	745,113	680,499	744,761	703,836	854,798	539,378	814,899	1,837,586
9280-06111	9280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9301-06111	9301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-06111	9302	3,174	6,080	4,307	32,833	6,194	8,463	5,999	5,642	15,620	2,940	37,674	13,591	6,895	6,885	10,085	38,647	4,912	6,341
9310-06111	9310	13,281	13,735	5,706	6,372	7,268	6,102	8,487	7,938	8,415	6,401	5,081	6,945	6,231	6,504	6,137	5,968	5,946	22,047
9320-06111	9320	-	4,281	-	-	679	-	3,992	-	750	(3,992)	-	-	-	-	-	-	-	-
8740-06111	8740	-	-	-	-	9,828	(9,828)	333	27	-	-	-	-	-	-	-	-	-	-
8800-06111	8800	-	-	-	-	-	-	-	-	618	90	-	-	-	-	-	-	-	-
9010-06111	9010	-	-	-	-	-	-	-	148	-	-	7	-	-	-	-	-	-	-
9100-06111	9100	-	-	-	-	-	-	-	-	-	10,825	-	-	-	-	-	-	-	-
9210-06112	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-06121	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9230-06121	9230	11,632	4,358	347	293	8,471	9,167	16,760	1,398	6,572	724	9,465	1,298	14,318	3,472	17,957	68,306	5,325	22,833
9302-06121	9302	1,092	-	587	(11)	119	-	104	8	125	-	-	-	-	-	-	612	-	-
		863,474	1,080,499	1,457,111	1,115,198	1,265,530	1,760,138	927,799	1,260,229	413,388	871,890	988,399	868,948	1,008,985	983,316	1,018,518	780,593	897,005	2,107,337
9040-09927	9040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,000,000)
9200-04883	9200	(4,345,719)	(4,211,790)	(6,654,862)	(4,518,127)	(5,648,760)	(5,892,009)	(5,302,165)	(4,729,740)	(4,970,862)	(4,366,083)	(5,668,400)	(9,094,461)	(3,857,672)	(4,925,893)	(6,936,365)	(4,375,177)	(6,121,053)	(4,763,157)
9030-07590	9030	-	-	-	-	-	32	-	-	-	-	-	-	-	-	-	-	-	-
9120-07590	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07590	9210	(5,646)	2,021	4,023	19	329	482	25,414	(98)	1,057	1,309	4,077	(94,593)	9,546	41,755	(10,854)	220	(14)	184,029
9302-07590	9302	-	-	18	128	-	-	-	-	-	-	-	-	-	-	-	-	-	2,384
9210-09911	9210	-	-	-	-	-	-	(4)	-	-	-	-	-	-	-	-	-	-	-
		(4,351,364)	(4,209,769)	(6,650,821)	(4,517,980)	(5,648,430)	(5,891,494)	(5,276,755)	(4,729,838)	(4,969,805)	(4,364,774)	(5,664,323)	(9,189,054)	(3,848,126)	(4,884,138)	(6,947,219)	(4,374,957)	(6,121,077)	(4,576,764)
		6,700,380	11,340,232	5,572,613	10,715,139	5,259,179	9,334,634	6,759,952	7,325,058	6,649,366	9,529,526	10,394,287	6,871,531	8,670,163	11,606,012	1,962,052	11,351,863	8,515,126	8,422,170
		6,700,380	11,340,232	5,572,613	10,715,139	5,259,179	9,334,634	6,759,952	7,325,058	6,649,366	9,529,526	10,394,287	6,871,531	8,670,163	11,606,012	1,962,052	11,351,863	8,515,126	8,422,170
	</																		

Atmos Energy Corporation  
Account 2282-28101 - Injury and Damages Reserve  
For October 2013 - September 2017

<b>Account 2282-28101 Injury &amp; Damages Reserve</b>	<b>SSU</b>
Beginning Balance, October 1, 2013	7,288,170
Net Adjustment to Legal Reserve CC1903	(750,000) (a)
Sales Tax Audit Accrual	<u>6,000,000 (b)</u>
<b>Ending Balance, September 30, 2014</b>	<b>12,538,170</b>
Reversal of Sales Tax Audit Accrual	<u>(6,000,000) (b)</u>
<b>Ending Balance, September 30, 2015</b>	<b>6,538,170</b>
Net Adjustment to Legal Reserve CC1903	<u>1,450,000 (a)</u>
<b>Ending Balance, September 30, 2016</b>	<b>7,988,170</b>
Net Adjustment to Legal Reserve CC1903	<u>(604,399) (a)</u>
<b>Ending Balance, September 30, 2017</b>	<b>7,383,771</b>

Note (a) - These accruals and adjustments are recorded to income statement account 9250-07115 in SSU Cost Center 1903 and do not allocate to the business units.



Atmos Energy Corporation  
Account 2282-28101 Activity  
For October 2013 - September 2017

Period Name	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Debit	Credit	Net Amount
MAR-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	legal reserve adjustment			1,000,000	(1,000,000)
MAR-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	legal reserve adjustment			5,000,000	(5,000,000)
MAY-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	legal reserve adjustment	1,000,000			1,000,000
JAN-15	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	sales tax audit	1,000,000			1,000,000
JAN-15	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	sales tax audit			1,000,000	(1,000,000)
SEP-17	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	general liability reduction	500,000			500,000
SEP-17	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	matter 2017-0057			1,000,000	(1,000,000)
MAY-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	legal reserve adjustment			1,000,000	(1,000,000)
JUN-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	legal reserve adjustment	750,000			750,000
MAR-17	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	reduce ssu reserve	1,000,000			1,000,000
MAR-17	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	reduce ssu reserve	1,000,000			1,000,000
SEP-17	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	KS tax matter			1,095,601	(1,095,601)
MAY-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	legal reserve adjustment	1,000,000			1,000,000
AUG-17	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	unspecified			1,000,000	(1,000,000)
SEP-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	legal reserve adjustment	1,000,000			1,000,000
AUG-17	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	auto claims			800,000	(800,000)
SEP-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	legal reserve adjustment			1,000,000	(1,000,000)
SEP-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	legal reserve adjustment			1,000,000	(1,000,000)
SEP-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	legal reserve adjustment	1,000,000			1,000,000
SEP-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	legal reserve adjustment			1,000,000	(1,000,000)
DEC-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	sales tax audit	5,000,000			5,000,000
DEC-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	sales tax audit			724,954	(724,954)
DEC-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	sales tax audit	1,000,000			1,000,000
APR-15	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	Correct account	1,000,000			1,000,000
JUN-15	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	Blacksburg VA	1,000,000			1,000,000
JUN-15	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	Correct account			1,000,000	(1,000,000)
MAY-15	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	NRH	1,000,000			1,000,000
SEP-15	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	Adj Wax			1,000,000	(1,000,000)
SEP-15	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	Adj Eloise			1,000,000	(1,000,000)
MAR-16	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	increase from 750k to 1.2mm			450,000	(450,000)
SEP-16	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	Waxahachie			1,000,000	(1,000,000)
JUN-17	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	Waxahachie reserve from SS	1,000,000			1,000,000
AUG-17	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	Matter 2014-0212	1,000,000			1,000,000
DEC-14	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	Journal Import Created	724,954			724,954
JUN-15	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	Coding corr per S Gooding			1,000,000	(1,000,000)
MAR-15	2282	Accumulated provision for i 28101	Inj & Damages-Ins Reserve	002000	Shared Services General Office	Coding corr per S Gooding	1,000,000			1,000,000
										<u>(95,601) (a)</u>

(a) Agrees to net change between Oct-13 and Sep-17 on Summary tab.

Atmos Energy Corporation  
 Shared Services  
 General Office (Div 002)  
 Case No. 2017-00349

## AG 1 - 20 Part B

	Unallocated Test Year	Unallocated Actuals CY 2016	Difference	Explanation
Labor	48,939,073	42,633,524	6,305,549	14.79% Test year labor based on FY18 budget and projected merit increase of 3% in Oct-18.
Benefits	15,660,434	14,535,149	1,125,285	7.74% Higher test year due to projected increase for medical and dental costs.
Employee Welfare	31,312,676	31,376,609	(63,934)	-0.20% Variance percentage immaterial.
Insurance	20,935,552	21,144,177	(208,625)	-0.99% Variance percentage immaterial.
Rent, Maint., & Utilities	6,153,921	5,622,330	531,591	9.45% Higher rent expense for test year.
Vehicles & Equip	73,324	122,609	(49,285)	-40.20% Variance dollars immaterial.
Materials & Supplies	1,072,438	815,257	257,181	31.55% Higher non-inventory and office supplies for test year.
Information Technologies	20,563,267	13,787,278	6,775,988	49.15% The test year is based on FY18 budget. Software maintenance for Shared Services is budgeted almost entirely in Div 002 but there is software maintenance amortization charged to Div 012. This results in Div 002 showing an increase and Div 012 showing a decrease.
Telecom	2,672,924	1,026,323	1,646,601	160.44% The test year increase is primarily due to WAN/LAN/internet services and cellular charges.
Marketing	270,480	288,711	(18,231)	-6.31% Variance dollars immaterial.
Directors & Shareholders & PR	6,629,590	5,551,389	1,078,200	19.42% Test year higher due to higher projected outside director retirement expense.
Dues & Membership Fees	562,515	504,891	57,624	11.41% Variance dollars immaterial.
Print & Postages	239,679	150,365	89,314	59.40% Variance dollars immaterial.
Travel & Entertainment	3,132,750	1,770,757	1,361,994	76.92% Higher travel and entertainment charges during forecasted test year in Div 002.
Training	1,229,427	1,433,052	(203,625)	-14.21% Less training charges during forecasted test year in Div 002.
Outside Services	13,603,655	12,452,322	1,151,333	9.25% Higher contract labor charges for forecasted test year.
Provision for Bad Debt	-	0	0	N/A N/A
Miscellaneous	(66,129,636)	(58,293,077)	(7,836,559)	13.44% Shared Services capitalized overhead is recorded in this category and is the main driver of the variance.
<b>Total O&amp;M Expenses Before Allocations</b>	<b>106,922,069</b>	<b>94,921,666</b>	<b>12,000,403</b>	

Atmos Energy Corporation  
 Shared Services  
 General Office (Div 002)  
 Case No. 2017-00349

## AG 1 - 20 Part C

	Unallocated Test Year	Unallocated Base Year	Difference	Explanation
Labor	48,939,073	49,854,562	(915,489)	-1.84% Test year labor based on FY18 budget and projected merit increase of 3% in Oct-18. Historical base period includes settlements related to executive departure that are not forecasted in test year.
Benefits	15,660,434	15,934,031	(273,596)	-1.72% Variance percentage immaterial.
Employee Welfare	31,312,676	32,992,520	(1,679,844)	-5.09% Primarily due to higher incentive compensation and SERP costs in the base period. The base period includes \$3MM recorded to the injury and damages reserve in Div 002. The amounts recorded to the reserve in 9250-07115 are not allocated to the business units and were thus not included in the forecasted test period.
Insurance	20,935,552	17,156,198	3,779,354	22.03% Primarily higher rent expense for the test year.
Rent, Maint., & Utilities	6,153,921	5,527,161	626,760	11.34% Variance dollars immaterial.
Vehicles & Equip	73,324	56,483	16,841	29.82% Primarily due to higher office and non-inventory supplies for the test year.
Materials & Supplies	1,072,438	957,723	114,715	11.98% The test year is based on FY18 budget. Software maintenance for Shared Services is budgeted almost entirely in Div 002 but there is software maintenance amortization charged to Div 012. This results in Div 002 showing an increase and Div 012 showing a decrease.
Information Technologies	20,563,267	17,650,167	2,913,099	16.50% The test year increase is primarily due to WAN/LAN/internet services and cellular charges.
Telecom	2,672,924	1,908,630	764,294	40.04% Variance dollars immaterial.
Marketing	270,480	219,701	50,779	23.11% Variance percentage immaterial. Outside director retirement expense biggest driver of increase.
Directors & Shareholders & PR	6,629,590	6,495,414	134,176	2.07% Variance dollars immaterial.
Dues & Membership Fees	562,515	511,005	51,510	10.08% Variance dollars immaterial.
Print & Postages	239,679	182,426	57,253	31.38% Budgeted increase in travel and entertainment.
Travel & Entertainment	3,132,750	2,436,932	695,818	28.55% Variance dollars immaterial.
Training	1,229,427	1,291,408	(61,981)	-4.80% Higher contract labor in base period.
Outside Services	13,603,655	25,233,682	(11,630,027)	-46.09% N/A N/A
Provision for Bad Debt	-	-	0	
Miscellaneous	(66,129,636)	(65,729,496)	(400,140)	0.61% Variance percentage immaterial.
<b>Total O&amp;M Expenses Before Allocations</b>	<b>106,922,069</b>	<b>112,678,547</b>	<b>(5,756,477)</b>	<b>-5.11%</b>



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-21**  
**Page 1 of 1**

**REQUEST:**

Refer to the electronic workpaper "OM\_for\_KY-2017" provided in response to the Staff's First Set of Data Requests and the tab entitled "Div 12 forecast."

- a. Provide the actual data in the same level of detail and in the same format for each month from October 2013 through the most recent month available in live spreadsheet format.
- b. Provide a variance analysis for each category of expense (labor, benefits, employee welfare, etc.) that identifies and describes all reasons for the change projected in the test year compared to the actual expense for calendar year 2016. In addition, provide all documents, including studies and/or other analyses developed by the Company to support the change projected in the test year compared to the actual expense for calendar year 2016.
- c. Provide a variance analysis for each category of expense (labor, benefits, employee welfare, etc.) that identifies and describes all reasons for the change projected in the test year compared to the base year. In addition, provide all documents, including studies and/or other analyses developed by the Company to support the change projected in the test year compared to the base year.

**RESPONSE:**

- a) Please see Attachment 1.
- b) Please see Attachment 2.
- c) Please see Attachment 2.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-21\_Att1 - O&M Div 012 Oct13-Sep17.xlsx, 12 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, AG\_1-21\_Att2 - Div 012 O&M Variances.xlsx, 2 Pages.

Respondents: Laura Gillham and Greg Waller

Atrios Energy Corporation  
 O&M for Shared Services Customer Support Div 012  
 For the Period October 2013 - September 2017

Acct-sub	FERC	2013 October	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August
Customer accounts-Operation su - Non-project Labor 9010-01000	9010-01000	476,233	678,123	455,843	451,021	448,862	454,980	596,252	656,833	435,145	478,027	412,011
Customer accounts-Meter readin - Non-project Labor 9020-01000	9020-01000	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Non-project Labor 9030-01000	9030-01000	1,749,273	2,813,426	1,734,519	1,848,303	1,773,046	1,777,121	1,725,476	2,596,746	1,709,483	1,708,685	1,739,819
A&G-Administrative & general s - Non-project Labor 9200-01000	9200-01000	277,442	409,127	244,254	283,807	241,889	270,199	261,012	407,297	256,493	288,580	310,987
Distribution-Operation supervi - Non-project Labor 8700-01000	8700-01000	-	-	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Capital Labor 9200-01001	9200-01001	484	31,154	47,603	36,388	51,082	37,696	42,940	74,112	43,569	38,211	33,339
Distribution-Operation supervi - Capital Labor Contra 8700-01002	8700-01002	(3,029)	(3,938)	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Capital Labor Contra 9200-01002	9200-01002	(15,069)	(44,210)	(66,588)	(50,330)	(77,062)	(64,277)	(80,401)	(128,007)	(76,284)	(81,913)	(84,890)
A&G-Office supplies & expense - O&M Project Labor and Contra 9210-01006	9210-01006	-	-	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - O&M Project Labor and Contra 9200-01006	9200-01006	-	-	27	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Expense Labor Accrual 8700-01008	8700-01008	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Operation su - Expense Labor Accrual 9010-01008	9010-01008	259,589	(220,342)	48,525	65,965	(1,179)	25,908	46,303	(187,191)	21,192	62,069	13,394
Customer accounts-Meter readin - Expense Labor Accrual 9020-01008	9020-01008	-	(2,798)	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Expense Labor Accrual 9030-01008	9030-01008	884,424	(788,920)	171,511	292,406	(12,965)	90,894	144,143	(688,789)	80,054	255,164	101,901
A&G-Administrative & general s - Expense Labor Accrual 9200-01008	9200-01008	(280,020)	(126,020)	17,292	42,597	(7,132)	27,665	21,048	(106,084)	13,374	52,913	25,822
A&G-Administrative & general s - PTO Accrual 9200-01010	9200-01010	-	-	(8,335)	-	-	-	-	-	-	(91,649)	-
A&G-Administrative & general s - Capital Labor Transfer In 9200-01011	9200-01011	14,585	38,242	31,616	23,964	42,187	38,695	54,639	84,451	48,836	56,800	63,507
Distribution-Operation supervi - Capital Labor Transfer In 8700-01011	8700-01011	3,029	3,938	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Capital Labor Transfer Out 9200-01012	9200-01012	-	(25,187)	(12,631)	(10,022)	(16,207)	(12,114)	(17,178)	(30,556)	(16,120)	(12,887)	(11,956)
A&G-Office supplies & expense - Expense Labor Transfer Out 9210-01014	9210-01014	-	-	-	-	-	-	-	-	-	-	-
A&G-Administrative & general s - Expense Labor Transfer Out 9200-01014	9200-01014	-	-	(27)	-	-	-	-	-	-	-	-
<b>Labor</b>		<b>3,184,142</b>	<b>2,565,392</b>	<b>2,681,608</b>	<b>2,984,101</b>	<b>2,442,321</b>	<b>2,648,767</b>	<b>2,794,235</b>	<b>2,678,833</b>	<b>2,424,091</b>	<b>2,643,438</b>	<b>2,603,714</b>
A&G-Employee pensions and bene - Pension Benefits Load 9260-01202	9260-01202	268,852	218,058	228,945	247,105	207,597	224,975	225,607	225,442	213,838	237,442	221,316
A&G-Employee pensions and bene - OPEB Benefits Load 9260-01203	9260-01203	208,833	169,316	176,216	191,870	161,193	174,687	175,177	175,048	168,039	184,367	171,845
A&G-Employee pensions and bene - Medical Benefits Load 9260-01251	9260-01251	553,725	448,944	487,240	508,748	427,408	463,184	484,485	464,145	440,254	488,852	455,650
A&G-Employee pensions and bene - ESOP Benefits Load 9260-01257	9260-01257	101,253	82,093	85,438	93,028	78,154	84,697	84,934	84,872	80,504	89,390	83,319
A&G-Employee pensions and bene - HSA Benefits Load 9260-01260	9260-01260	9,492	7,696	8,010	8,721	7,327	7,963	7,963	7,957	7,547	8,380	7,811
A&G-Employee pensions and bene - RSP FACC Benefits Load 9260-01263	9260-01263	9,492	7,696	8,010	8,721	7,327	7,963	7,963	7,957	7,547	8,380	7,811
A&G-Employee pensions and bene - Life Benefits Load 9260-01266	9260-01266	15,821	12,827	13,350	14,536	12,212	13,234	13,271	13,281	12,579	13,967	13,019
A&G-Employee pensions and bene - LTD Benefits Load 9260-01269	9260-01269	25,313	20,223	21,360	23,257	19,539	21,174	21,234	21,218	20,126	22,348	20,830
<b>Benefits</b>		<b>1,192,882</b>	<b>967,153</b>	<b>1,006,568</b>	<b>1,095,984</b>	<b>920,755</b>	<b>997,831</b>	<b>1,000,634</b>	<b>999,901</b>	<b>948,434</b>	<b>1,053,126</b>	<b>981,600</b>
A&G-Office supplies & expense - Service Awards 9210-07421	9210-07421	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Service Awards 9260-07421	9260-07421	6,776	4,457	8,958	1,457	1,905	1,628	3,474	958	1,948	2,742	7,211
A&G-Employee pensions and bene - Education Assistance Program 9260-07447	9260-07447	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	9260-07452	-	6,753	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07458	9260-07458	14,411	16,580	17,112	17,112	15,456	(3,776)	41,590	72,773	55,596	13,179	13,179
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	9260-07460	11,657	11,281	11,658	11,657	10,529	(7,674)	21,926	50,889	11,707	12,997	12,997
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	9260-07463	2,977	22,877	2,575	2,575	2,326	2,575	14,352	1,909	1,848	1,994	1,994
Customer accounts-Customer rec - SERP Capitalized 9030-07490	9030-07490	-	-	-	-	-	-	-	-	16	-	-
A&G-Office supplies & expense - SERP Capitalized 9210-07490	9210-07490	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Employee Broadcast and Publication 9210-07495	9210-07495	-	-	-	-	-	-	-	-	-	1,700	140
Customer accounts-Operation su - Misc Employee Welfare Exp 9010-07499	9010-07499	-	114	1,228	472	379	786	1,811	989	623	178	956
Customer accounts-Customer rec - Misc Employee Welfare Exp 9030-07499	9030-07499	43	69	355	488	-	108	-	-	1,874	-	1,326
A&G-Office supplies & expense - Misc Employee Welfare Exp 9210-07499	9210-07499	8,850	15,611	8,650	8,395	7,447	8,482	6,053	11,725	3,850	16,318	8,323
A&G-Rents - Misc Employee Welfare Exp 9310-07499	9310-07499	102	105	51	131	136	142	21	63	82	436	19
Distribution-Other expenses - Misc Employee Welfare Exp 8800-07499	8800-07499	-	-	-	-	-	-	-	-	-	-	-
<b>Employee Welfare</b>		<b>44,816</b>	<b>77,827</b>	<b>50,586</b>	<b>42,287</b>	<b>38,178</b>	<b>2,251</b>	<b>89,228</b>	<b>139,306</b>	<b>77,523</b>	<b>49,544</b>	<b>46,144</b>
A&G-Property insurance - Blueflame Property Insurance 9240-04069	9240-04069	-	-	-	77,568	16,804	10,882	10,882	10,882	10,882	10,882	10,882
A&G-Office supplies & expense - Insurance-Other 9210-04070	9210-04070	-	-	-	-	-	-	-	-	-	-	-
A&G-Injuries & damages - Insurance-Other 9250-04070	9250-04070	-	-	-	-	-	-	-	-	-	-	-
<b>Insurance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>77,568</b>	<b>16,804</b>	<b>10,882</b>	<b>10,882</b>	<b>10,882</b>	<b>10,882</b>	<b>10,882</b>	<b>10,882</b>
A&G-Rents - Building Lease/Rents 9310-04581	9310-04581	149,986	149,877	149,877	149,789	149,877	150,201	150,201	150,201	150,309	150,201	150,201
Customer accounts-Customer rec - Building Maintenance 9030-04582	9030-04582	-	-	-	-	-	-	1,055	-	-	-	-
A&G-Office supplies & expense - Building Maintenance 9210-04582	9210-04582	36,482	55,148	57,230	40,741	44,879	50,480	59,423	55,198	43,419	38,929	36,884
A&G-General advertising expens - Building Maintenance 9301-04582	9301-04582	-	-	-	-	-	225	19	-	-	-	-
A&G-Rents - Building Maintenance 9310-04582	9310-04582	549	1,117	1,544	1,522	3,844	1,480	847	982	951	592	670
Distribution-Other expenses - Building Maintenance 8800-04582	8800-04582	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Operation su - Building Maintenance 9010-04582	9010-04582	-	-	-	1,379	-	-	-	-	-	87	-
A&G-Rents - Utilities 9310-04590	9310-04590	874	747	916	849	703	516	700	684	652	716	752
Customer accounts-Customer rec - Utilities 9030-04590	9030-04590	9,131	7,572	7,280	7,449	6,748	7,079	7,766	7,908	9,438	9,520	9,601
A&G-Administrative & general s - Utilities 9200-04590	9200-04590	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Utilities 9210-04590	9210-04590	14,683	10,677	8,554	13,309	7,673	8,604	9,102	8,709	11,198	13,996	12,878
A&G-Office supplies & expense - Misc Rents 9210-04592	9210-04592	-	-	-	-	-	-	65	5	-	-	-
<b>Rent, Maint., &amp; Utilities</b>		<b>211,685</b>	<b>225,140</b>	<b>225,401</b>	<b>215,019</b>	<b>213,724</b>	<b>218,584</b>	<b>228,111</b>	<b>224,741</b>	<b>215,967</b>	<b>214,040</b>	<b>210,955</b>

Acct-sub	FERC	2013 October	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August
Mains and Services Expenses - Vehicle Lease Payments 8740-03002	8740	1,499	1,060	2,619	1,051	2,213	1,883	1,465	(8,426)	851	851	651
Mains and Services Expenses - Vehicle Expense 8740-03004	8740	560	1,828	787	773	380	693	482	271	644	862	472
Customer accounts-Operation su - Vehicle Expense 9010-03004	9010	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Vehicle Expense 9030-03004	9030	-	-	-	-	-	-	-	10	-	-	275
A&G-Office supplies & expense - Vehicle Expense 9210-03004	9210	83	57	29	16	-	-	36	-	20	95	190
Mains and Services Expenses - Heavy Equipment 8740-04302	8740	-	-	-	-	-	-	-	-	-	-	-
<b>Vehicles &amp; Equip</b>		<b>2,142</b>	<b>2,945</b>	<b>3,435</b>	<b>1,840</b>	<b>2,593</b>	<b>2,776</b>	<b>1,983</b>	<b>(8,145)</b>	<b>1,515</b>	<b>1,809</b>	<b>1,788</b>
Customer accounts-Operation su - Non-Inventory Supplies 9010-02005	9010	43	-	-	-	-	-	-	-	-	20	-
Customer accounts-Customer rec - Non-Inventory Supplies 9030-02005	9030	-	12	-	-	-	-	-	-	10	-	-
A&G-Office supplies & expense - Non-Inventory Supplies 9210-02005	9210	16	3	32	58	-	-	-	-	-	45	31
A&G-Rents - Non-Inventory Supplies 9310-02005	9310	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Purchasing Card Charges 9030-02006	9030	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Operation su - Office Supplies 9010-05010	9010	139	249	132	121	89	85	238	295	277	195	295
Customer accounts-Customer rec - Office Supplies 9030-05010	9030	723	47	183	664	1,137	858	326	872	133	627	522
A&G-Office supplies & expense - Office Supplies 9210-05010	9210	7,385	5,580	4,923	5,091	5,171	4,008	4,294	5,315	4,017	9,463	4,559
Distribution-Operation supervi - Office Supplies 8700-05010	8700	33	-	-	-	-	49	-	-	-	45	-
Distribution-Other expenses - Office Supplies 8800-05010	8800	-	-	-	-	-	-	-	-	-	1,181	-
<b>Materials &amp; Supplies</b>		<b>8,339</b>	<b>5,891</b>	<b>5,250</b>	<b>5,934</b>	<b>6,368</b>	<b>5,001</b>	<b>4,859</b>	<b>6,283</b>	<b>4,437</b>	<b>11,557</b>	<b>5,407</b>
Distribution-Operation supervi - Software Maintenance 8700-04201	8700	572	572	572	572	572	572	572	572	572	572	572
Customer accounts-Operation su - Software Maintenance 9010-04201	9010	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Software Maintenance 9030-04201	9030	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Software Maintenance 9210-04201	9210	272,452	263,508	265,769	269,454	269,876	269,589	267,071	268,748	268,748	273,687	282,178
A&G-Outside services employed - Software Maintenance 9230-04201	9230	-	-	-	-	-	-	-	218	-	-	-
A&G-Maintenance of general pla - Software Maintenance 9320-04201	9320	537	920	3,858	809	537	886	(166)	599	87	2,523	250
Customer accounts-Operation su - IT Equipment 9010-04212	9010	-	-	-	-	-	-	-	250	-	35	-
Customer accounts-Customer rec - IT Equipment 9030-04212	9030	-	-	280	280	280	491	18,966	280	(18,391)	280	280
A&G-Office supplies & expense - IT Equipment 9210-04212	9210	4,257	605	466	354	283	312	5,259	18,548	277	277	6,606
A&G-Outside services employed - IT Equipment 9230-04212	9230	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - IT Equipment 9302-04212	9302	-	105	-	-	-	-	-	-	-	-	-
A&G-Maintenance of general pla - IT Equipment 9320-04212	9320	309	264	3,389	659	54	-	1,365	216	13	98	-
<b>Information Technologies</b>		<b>278,128</b>	<b>265,973</b>	<b>274,333</b>	<b>272,128</b>	<b>271,802</b>	<b>271,849</b>	<b>293,067</b>	<b>289,429</b>	<b>251,305</b>	<b>277,471</b>	<b>289,886</b>
A&G-Office supplies & expense - Monthly Lines and service 9210-05310	9210	21,604	28,049	24,350	29,376	26,293	24,608	24,329	32,012	31,398	28,853	20,274
Customer accounts-Customer rec - Long Distance 9030-05312	9030	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Long Distance 9210-05312	9210	1,708	1,699	1,804	1,764	3,825	2,135	2,011	1,775	1,889	1,856	1,882
Customer accounts-Operation su - Long Distance 9010-05312	9010	-	-	-	-	15	-	10	-	-	-	-
A&G-Office supplies & expense - Toll Free Long Distance 9210-05314	9210	5,726	5,311	7,017	6,068	12,540	6,614	182,009	6,392	6,052	6,204	7,285
A&G-Office supplies & expense - Telecom Maintenance & Repair 9210-05316	9210	26,528	28,708	28,583	28,040	27,987	27,987	10,266	26,853	25,097	25,831	25,141
Customer accounts-Operation su - Telecom Maintenance & Repair 9010-05316	9010	-	187	-	-	-	-	-	-	-	-	-
Customer accounts-Operation su - WAN/LAN/Internet Service 9010-05331	9010	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - WAN/LAN/Internet Service 9030-05331	9030	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - WAN/LAN/Internet Service 9210-05331	9210	48,305	30,053	54,758	55,536	45,512	58,726	25,140	61,067	41,007	55,123	45,678
A&G-Office supplies & expense - Cellular, radio, pager charges 9210-05364	9210	11,672	11,692	116	23,665	10,766	11,656	9,875	11,473	9,884	10,532	10,368
A&G-Office supplies & expense - Cell service for data uses 9210-05376	9210	320	320	-	643	320	322	370	358	349	350	351
A&G-Office supplies & expense - Cell phone equipment and accessories 9210-05377	9210	249	2,168	78	2,189	1,243	1,054	1,163	2,057	588	1,560	1,131
Customer accounts-Operation su - Cell phone equipment and accessories 9010-05377	9010	108	58	30	86	-	97	192	141	65	43	86
Customer accounts-Customer rec - Cell phone equipment and accessories 9030-05377	9030	-	-	57	-	-	-	-	86	-	-	-
<b>Telecom</b>		<b>116,221</b>	<b>108,134</b>	<b>116,770</b>	<b>147,365</b>	<b>128,500</b>	<b>134,201</b>	<b>238,364</b>	<b>142,223</b>	<b>116,309</b>	<b>130,181</b>	<b>112,088</b>
A&G-Office supplies & expense - Promo Other, Misc 9210-04021	9210	-	-	-	-	600	-	-	-	-	-	-
A&G-Office supplies & expense - Community Rel&Trade Shows 9210-04040	9210	-	-	-	970	700	-	-	76	350	-	-
Customer accounts-Operation su - Community Rel&Trade Shows 9010-04040	9010	-	-	-	-	-	-	232	48	-	-	-
A&G-Office supplies & expense - Advertising 9210-04044	9210	-	-	-	-	-	-	-	-	-	-	-
<b>Marketing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>970</b>	<b>1,300</b>	<b>-</b>	<b>232</b>	<b>124</b>	<b>350</b>	<b>-</b>	<b>-</b>
Customer accounts-Customer rec - Bank Service Charge 9030-04130	9030	51,567	(3,389)	(2,757)	9,815	1,198	6,028	17,716	(3,556)	(2,587)	42,180	2,229
A&G-Office supplies & expense - Bank Service Charge 9210-04130	9210	541	541	576	541	541	541	541	550	550	550	550
A&G-Office supplies & expense - Printing/Slides/Graphics 9210-04145	9210	-	-	-	-	-	-	-	-	-	279	(279)
<b>Directors &amp; Shareholders &amp; PR</b>		<b>52,108</b>	<b>(2,848)</b>	<b>(2,181)</b>	<b>10,356</b>	<b>1,739</b>	<b>6,589</b>	<b>18,257</b>	<b>(3,006)</b>	<b>(2,037)</b>	<b>43,009</b>	<b>2,500</b>
Customer accounts-Operation su - Membership Fees 9010-05415	9010	-	-	250	185	249	-	25	-	641	235	685
Customer accounts-Customer rec - Membership Fees 9030-05415	9030	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Membership Fees 9210-05415	9210	50	3,000	280	-	90	423	220	-	-	150	-
Customer accounts-Operation su - Club Dues - Nondeductible 9010-05416	9010	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Club Dues - Nondeductible 9030-05416	9030	-	176	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Club Dues - Nondeductible 9210-05416	9210	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Operation su - Club Dues - Deductible 9010-05417	9010	-	-	312	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Club Dues - Deductible 9210-05417	9210	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Association Dues 9210-07510	9210	-	-	-	-	-	-	-	-	-	-	-

Acct-sub	FERC	2013 October	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August
Customer accounts-Customer rec - Association Dues 9030-07510	9030	-	-	-	141	-	-	-	-	-	-	-
Dues & Membership Fees		50	3,178	842	326	339	423	245	-	641	385	895
Customer accounts-Operation su - Postage/Delivery Services 9010-05111	9010	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Postage/Delivery Services 9030-05111	9030	55	-	-	-	-	-	22	-	28	43	14
A&G-Office supplies & expense - Postage/Delivery Services 9210-05111	9210	1,661	1,355	1,541	1,742	1,866	2,587	1,226	1,731	1,976	1,087	2,109
Print & Postages		1,716	1,355	1,541	1,742	1,866	2,587	1,251	1,731	2,005	1,110	2,123
Customer accounts-Operation su - Meals and Entertainment 9010-05411	9010	3,081	4,940	11,400	5,467	5,885	8,737	9,277	13,591	8,180	16,031	19,354
Customer accounts-Meter readin - Meals and Entertainment 9020-05411	9020	-	-	-	-	-	1,416	-	-	-	-	-
Customer accounts-Customer rec - Meals and Entertainment 9030-05411	9030	2,844	1,366	5,856	4,541	618	3,759	2,897	1,688	3,960	18,816	8,273
A&G-Office supplies & expense - Meals and Entertainment 9210-05411	9210	7,783	3,996	15,774	9,913	7,177	7,803	6,462	12,468	6,805	11,773	8,725
A&G-Rents - Meals and Entertainment 9310-05411	9310	68	-	34	34	-	-	68	34	34	-	34
Distribution-Operation supervi - Meals and Entertainment 8700-05411	8700	-	-	307	-	-	4	-	-	-	-	227
Customer accounts-Operation su - Spousal & Dependent Travel 9010-05412	9010	-	-	589	63	158	-	-	-	-	-	141
Customer accounts-Customer rec - Spousal & Dependent Travel 9030-05412	9030	-	-	30	-	-	-	-	-	930	-	171
A&G-Office supplies & expense - Spousal & Dependent Travel 9210-05412	9210	-	-	1,781	140	7	-	99	-	-	2,900	1,078
A&G-Office supplies & expense - Transportation 9210-05413	9210	11,294	5,462	10,588	2,557	8,993	9,513	11,563	12,448	5,353	18,803	14,091
A&G-Outside services employed - Transportation 9230-05413	9230	-	-	-	-	-	-	-	-	-	-	-
A&G-General advertising expens - Transportation 9301-05413	9301	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Transportation 8700-05413	8700	-	-	-	-	474	-	-	-	-	-	-
Customer accounts-Operation su - Transportation 9010-05413	9010	2,884	6,782	8,013	3,179	9,534	18,009	13,713	16,924	20,873	11,898	15,082
Customer accounts-Meter readin - Transportation 9020-05413	9020	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Transportation 9030-05413	9030	2,422	1,284	395	1,455	708	5,378	3,116	2,387	2,390	9,071	6,052
A&G-Office supplies & expense - Lodging 9210-05414	9210	10,775	5,773	5,166	726	2,573	2,627	11,456	4,656	7,408	6,863	6,986
A&G-Outside services employed - Lodging 9230-05414	9230	-	-	-	-	-	223	-	-	-	-	-
Distribution-Operation supervi - Lodging 8700-05414	8700	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Operation su - Lodging 9010-05414	9010	2,226	3,052	9,249	2,634	4,734	21,331	9,387	5,855	7,012	4,382	30,531
Customer accounts-Meter readin - Lodging 9020-05414	9020	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Lodging 9030-05414	9030	1,729	2,152	560	688	289	2,164	718	920	5,620	5,759	4,000
Customer accounts-Operation su - Misc Employee Expense 9010-05419	9010	-	54	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Misc Employee Expense 9030-05419	9030	-	-	81	-	-	-	-	-	-	14	-
A&G-Office supplies & expense - Misc Employee Expense 9210-05419	9210	21	-	-	-	-	-	-	-	82	3,749	-
Travel & Entertainment		44,728	34,843	69,772	31,398	41,149	80,964	68,657	71,070	88,425	111,847	114,748
Customer accounts-Operation su - Employee Development 9010-05420	9010	-	-	35	1,390	-	995	795	5,964	1,965	655	4,688
Customer accounts-Customer rec - Employee Development 9030-05420	9030	-	-	-	-	-	-	-	-	-	350	1,255
A&G-Office supplies & expense - Employee Development 9210-05420	9210	-	-	1,350	1,390	7,460	-	775	198	-	3,790	-
Customer accounts-Operation su - Training 9010-05421	9010	-	-	38	-	-	6,345	385	-	84	-	-
Customer accounts-Customer rec - Training 9030-05421	9030	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Training 9210-05421	9210	-	-	-	-	-	10,355	-	-	-	840	16,200
Customer accounts-Operation su - Books & Manuals 9010-05424	9010	-	-	-	58	-	-	-	-	-	-	-
Customer accounts-Customer rec - Books & Manuals 9030-05424	9030	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Books & Manuals 9210-05424	9210	-	-	-	313	324	10	380	-	509	110	780
A&G-Office supplies & expense - Technical (Job Skills) Training 9210-05427	9210	-	-	-	-	-	-	-	-	-	-	3,190
A&G-Outside services employed - Technical (Job Skills) Training 9230-05427	9230	-	-	-	5,208	-	-	-	-	-	-	-
Training		-	-	1,423	8,359	7,784	17,705	2,335	6,123	2,538	5,745	26,093
A&G-Injuries & damages - Settlement 9250-05418	9250	-	-	-	-	-	-	-	850	-	-	-
A&G-Office supplies & expense - Contract Labor 9210-06111	9210	351,581	312,223	231,226	222,926	205,165	331,936	254,573	333,849	403,968	336,247	451,895
A&G-Outside services employed - Contract Labor 9230-06111	9230	47,491	50,708	37,171	43,190	467	42,878	24,241	28,927	41,390	36,451	29,008
A&G-Maintenance of general pla - Contract Labor 9320-06111	9320	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Operation su - Contract Labor 9010-06111	9010	-	-	-	-	-	-	-	-	-	-	1,150
Customer accounts-Customer rec - Contract Labor 9030-06111	9030	39,000	55,052	35,588	83,501	88,872	38,124	78,095	-	-	-	-
Customer service-Miscellaneous - Contract Labor 9100-06111	9100	-	-	-	-	2,977	-	-	-	-	-	-
Customer accounts-Operation su - Collection Fees 9010-06112	9010	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Collection Fees 9030-06112	9030	-	24,567	14,675	17,160	278	86	-	-	-	-	-
A&G-Office supplies & expense - Bill Print Fees 9210-06116	9210	-	-	-	-	-	-	-	-	-	-	-
A&G-Outside services employed - Legal 9230-06121	9230	-	-	-	-	-	-	-	-	-	-	-
Outside Services		438,072	442,549	318,861	368,777	297,758	413,025	354,908	361,626	445,358	372,698	482,043
Customer accounts-Operation su - Misc General Expense 9010-07590	9010	4	20	507	116	-	-	4,397	-	30	-	116
Customer accounts-Customer rec - Misc General Expense 9030-07590	9030	-	-	-	88	-	149	75	-	87	236	-
A&G-Office supplies & expense - Misc General Expense 9210-07590	9210	783	1,024	396	378	733	419	287	339	309	368	375
Miscellaneous general expenses - Misc General Expense 9302-07590	9302	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Misc General Expense 8700-07590	8700	-	-	-	-	-	-	-	-	-	-	27
Miscellaneous		787	1,044	903	590	733	568	4,758	339	425	604	518
<b>Total O&amp;M Expenses Before Allocations</b>		<b>5,555,814</b>	<b>4,696,573</b>	<b>4,734,913</b>	<b>5,262,714</b>	<b>4,393,542</b>	<b>4,811,982</b>	<b>5,109,007</b>	<b>4,921,458</b>	<b>4,588,168</b>	<b>5,127,246</b>	<b>4,891,422</b>

Acct-Sub	FERC	2014 September	2014 October	2014 November	2014 December	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December
9010-01000	9010	413,477	642,227	435,917	402,179	408,310	419,632	418,976	422,828	623,408	419,647	417,266	413,105	504,952	577,568	393,357	386,525
9020-01000	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-01000	9030	1,732,599	2,570,525	1,707,854	1,658,856	1,765,138	1,792,033	1,789,334	1,831,960	2,710,375	1,744,922	1,736,803	1,700,794	1,777,005	2,483,363	1,665,433	1,893,058
9200-01000	9200	285,561	524,588	333,033	352,614	341,650	338,105	351,081	326,994	480,795	313,627	317,766	343,474	343,441	474,815	328,990	336,518
8700-01000	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267
9200-01001	9200	41,738	54,050	46,630	54,928	28,995	60,098	45,917	64,071	130,731	108,307	92,790	74,528	52,265	51,069	21,643	15,813
8700-01002	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-01002	9200	(75,304)	(100,359)	(67,853)	(74,748)	(40,084)	(63,306)	(69,378)	(74,376)	(133,477)	(90,984)	(87,581)	(82,656)	(108,623)	(113,089)	(54,372)	(50,719)
9210-01008	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8200-01006	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-01008	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80	(67)
9010-01008	9010	42,081	(141,048)	1,941	51,892	43,284	1,901	45,329	44,594	(192,078)	42,975	61,756	18,575	101,011	(202,077)	21,746	55,929
9020-01008	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-01008	9030	169,650	(911,139)	(1,455)	236,577	219,026	13,448	183,584	181,772	(808,643)	158,993	257,679	67,035	219,617	(650,264)	85,736	262,245
9200-01008	9200	15,353	(83,906)	(4,173)	49,787	37,779	(1,272)	41,096	18,246	(148,764)	29,637	49,113	30,028	34,326	(121,222)	18,661	53,336
9200-01010	9200	40,029	-	-	32,945	-	-	5,485	-	-	(15,663)	-	-	-	(21,829)	-	(8,036)
9200-01011	9200	52,998	69,937	27,673	53,845	24,887	54,389	52,949	48,920	80,682	58,083	55,104	55,321	74,588	74,005	37,679	37,095
8700-01011	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-01012	9200	(19,434)	(23,828)	(6,450)	(34,024)	(11,797)	(31,178)	(28,487)	(36,615)	(77,937)	(75,405)	(60,314)	(47,191)	(18,230)	(11,885)	(4,949)	(2,189)
9210-01014	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-01014	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2,699,251	2,901,244	2,473,128	2,764,851	2,815,187	2,564,846	2,844,894	2,826,395	2,664,093	2,694,140	2,840,384	2,573,011	2,958,522	2,562,182	2,512,571	2,779,537
9260-01202	9260	228,034	232,100	197,850	218,552	225,215	204,586	227,152	223,712	213,127	216,784	227,231	205,841	238,428	199,601	185,930	208,280
9260-01203	9260	175,509	185,880	158,280	174,842	180,172	183,669	181,722	178,969	170,502	173,427	181,785	184,873	190,742	99,825	97,990	108,715
9260-01251	9260	465,364	478,705	408,086	450,764	464,506	421,959	488,501	461,405	438,575	447,117	468,683	424,547	481,758	450,844	442,212	480,813
9260-01257	9260	85,095	104,445	89,033	98,349	101,347	92,084	102,218	100,670	95,907	97,553	102,254	92,628	107,293	89,676	87,940	97,565
9260-01260	9260	7,878	2,901	2,473	2,732	2,815	2,557	2,839	2,796	2,664	2,710	2,840	2,573	2,962	2,513	2,788	
9260-01263	9260	7,878	20,309	17,312	19,123	19,706	17,901	19,876	19,575	16,649	16,969	19,883	18,011	20,862	20,497	20,101	22,301
9260-01266	9260	13,296	14,506	12,366	13,860	14,076	12,787	14,197	13,982	13,320	13,549	14,202	12,865	14,902	12,811	12,563	13,938
9260-01269	9260	21,274	23,210	19,785	21,855	22,521	20,459	22,715	22,371	21,313	21,878	22,723	20,584	23,843	20,497	20,101	22,301
		1,002,527	1,061,855	905,185	999,877	1,030,358	935,981	1,039,220	1,023,481	975,058	991,788	1,039,580	941,722	1,080,809	886,515	869,350	964,500
9210-07421	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-07421	9260	3,249	5,396	3,758	2,783	1,462	2,220	10,939	1,909	8,272	1,275	5,222	9,576	4,921	10,513	4,472	9,781
9260-07447	9260	-	-	-	-	-	40	-	-	-	-	-	-	-	-	-	-
9260-07452	9260	-	-	8,791	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-07458	9260	18,768	18,418	17,824	18,418	18,418	16,835	18,418	17,824	57,440	22,621	164,424	-	-	10,829	10,479	10,828
9260-07460	9260	12,578	12,997	12,578	12,997	12,997	11,739	12,997	12,578	48,754	13,169	39,880	-	-	9,113	8,819	9,113
9260-07463	9260	1,930	1,994	25,644	1,254	7,264	1,136	1,254	1,214	1,254	1,214	3,724	-	-	1,254	21,473	(9,977)
9030-07490	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07490	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34	-
9210-07495	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-07499	9010	1,499	554	1,127	597	689	674	139	733	386	307	1,038	1,686	2,205	547	291	1,703
9030-07499	9030	3,976	828	281	173	929	-	36	57	52	129	187	2,023	268	1,298	55	1,361
9210-07499	9210	14,488	9,910	14,310	10,102	5,840	11,281	5,856	9,847	10,835	5,946	13,807	8,865	9,585	9,773	11,978	14,937
9310-07499	9310	135	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-07499	8800	-	-	-	-	-	-	-	-	-	-	87	-	-	-	-	-
		56,621	49,920	82,312	46,324	47,598	43,725	49,639	44,161	126,994	44,661	228,168	22,150	17,839	43,397	57,602	37,747
9240-04069	9240	10,882	10,882	10,882	10,882	10,882	10,882	10,472	10,472	10,472	10,472	10,472	10,472	10,472	10,472	10,472	10,472
9210-04070	9210	-	-	-	-	-	-	71	-	-	-	-	-	-	-	-	-
9250-04070	9250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		10,882	10,882	10,882	10,882	10,882	10,882	10,543	10,472	10,472	10,472	10,472	10,472	10,472	10,472	10,472	10,472
9310-04581	9310	150,201	150,092	150,309	150,201	150,092	150,092	150,201	150,092	150,309	150,201	150,201	150,201	150,201	152,465	152,465	152,485
9030-04582	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04582	9210	52,581	33,704	58,780	64,065	26,630	38,725	71,276	48,431	42,338	49,300	41,469	51,060	44,841	56,435	37,914	56,868
9301-04582	9301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9310-04582	9310	363	236	80	647	65	-	-	(19)	-	-	-	-	-	-	487	-
8800-04582	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-04582	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9310-04590	9310	898	931	619	887	641	574	832	746	606	728	734	908	953	930	698	658
9030-04590	9030	10,894	9,581	8,889	7,344	7,462	7,011	6,733	8,038	7,521	8,161	9,700	10,254	10,013	9,916	8,174	7,323
9200-04590	9200	-	-	-	-	-	-	-	-	-	-	-	1,148	-	-	-	-
9210-04590	9210	15,994	14,149	12,792	11,124	11,826	8,671	9,928	9,328	10,234	8,921	10,304	9,833	12,707	9,548	11,564	6,303
9210-04592	9210	-	-	-	-	-	-	-	-	-	189	14	-	-	-	-	-
		230,531	208,694	231,450	234,068	198,716	205,073	238,970	216,616	211,009	217,479	212,421	223,404	218,715	229,315	211,343	223,638

Acct-sub	FERC	2014 September	2014 October	2014 November	2014 December	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December
8740-03002	8740	849	850	848	969	1,427	380	380	1,692	890	890	890	2,535	1,299	1,300	1,298	1,299
8740-03004	8740	587	1,015	432	510	488	94	196	323	202	534	378	1,312	984	654	244	508
9010-03004	9010	48	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-03004	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-03004	9210	100	259	-	57	-	180	548	-	-	20	37	-	-	28	-	-
8740-04302	8740	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-
		1,584	2,165	1,281	1,536	1,915	654	1,123	2,016	1,092	1,445	1,305	3,850	2,283	1,980	1,543	1,806
9010-02005	9010	-	-	-	-	-	-	-	-	-	65	-	-	-	-	-	-
9030-02005	9030	-	-	-	-	-	-	-	-	-	670	-	-	-	-	-	-
9210-02005	9210	-	48	1	-	-	112	-	933	249	326	275	279	238	271	281	339
9310-02005	9310	-	-	-	-	-	-	87	-	-	-	-	-	-	-	-	-
9030-02006	9030	-	-	-	-	-	-	-	-	-	17	(17)	-	-	-	-	-
9010-05010	9010	930	78	164	255	446	525	710	368	741	328	806	128	2,783	229	478	691
9030-05010	9030	377	436	886	344	72	-	-	16	92	41	(41)	52	49	-	110	711
9210-05010	9210	12,141	7,827	7,102	6,166	6,428	6,284	6,618	6,065	5,505	4,232	5,539	6,180	13,469	7,700	7,158	5,844
8700-05010	8700	-	-	108	-	-	-	-	-	-	-	-	-	-	-	-	38
8800-05010	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		13,448	8,389	8,281	6,766	6,946	6,900	7,416	7,382	6,586	5,675	6,563	6,638	16,540	8,200	8,028	7,623
8700-04201	8700	572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-04201	9010	159	-	-	787	600	-	-	-	-	-	-	-	-	192	-	-
9030-04201	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	256	-	-
9210-04201	9210	282,910	361,689	321,671	321,736	261,148	321,566	321,532	323,883	335,332	324,975	326,740	326,709	326,709	335,954	303,699	323,162
9230-04201	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9320-04201	9320	6,108	5,599	362	31	556	6,115	2,746	1,689	7,481	87	4,193	760	22	771	72	-
9010-04212	9010	-	-	-	-	-	-	-	231	43	-	-	-	-	-	16	-
9030-04212	9030	303	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04212	9210	2,450	1,588	952	1,284	1,424	844	288	1,684	362	651	656	493	4,549	2,035	4,174	-
9230-04212	9230	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-
9302-04212	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9320-04212	9320	1,135	1,542	630	-	76	99	254	1,630	919	58	43	478	-	258	-	-
		293,637	390,463	323,615	323,898	263,804	328,424	324,791	328,927	344,137	325,771	331,832	326,443	331,280	339,466	307,962	323,162
9210-05310	9210	39,935	26,077	25,814	31,132	22,838	32,056	44,751	34,927	45,979	40,234	39,697	45,355	46,999	46,223	44,902	43,079
9030-05312	9030	-	-	-	-	-	-	-	-	16	-	5	-	8	-	9	-
9210-05312	9210	2,065	1,818	1,930	2,032	1,733	1,971	2,110	1,961	1,883	1,901	1,935	1,886	2,038	2,031	2,206	2,163
9010-05312	9010	38	-	-	-	-	-	-	-	5	-	1	-	-	-	-	-
9210-05314	9210	8,477	7,216	7,100	7,959	6,606	7,808	8,364	8,494	6,373	7,516	8,701	9,222	7,175	5,838	7,490	6,113
9210-05316	9210	25,097	25,894	30,121	24,686	27,557	28,181	27,603	27,770	27,958	53,683	41,708	40,586	40,686	(10,349)	37,025	66,165
9010-05316	9010	-	-	-	-	-	123	-	-	-	-	-	-	-	-	-	-
9010-05331	9010	-	-	-	541	-	-	-	-	-	-	-	-	-	-	-	-
9030-05331	9030	-	-	-	-	-	-	-	-	39	-	-	-	-	-	-	-
9210-05331	9210	43,881	29,814	45,832	45,151	44,517	45,268	45,332	72,115	124,290	33,710	85,357	50,551	60,244	46,164	20,281	74,394
9210-05364	9210	10,736	10,555	10,394	10,015	10,035	10,984	10,285	247	22,141	11,389	11,621	13,086	11,235	9,102	9,029	8,383
9210-05376	9210	290	290	290	196	257	188	207	-	484	282	297	282	310	281	281	234
9210-05377	9210	12	1,308	2,940	1,433	2,513	3,342	900	425	5,181	1,756	2,240	3,158	2,064	1,082	1,733	536
9010-05377	9010	-	49	-	36	-	226	-	225	401	-	381	35	265	35	-	-
9030-05377	9030	-	-	-	-	-	65	-	116	-	-	351	27	-	-	-	-
		130,331	103,021	124,420	123,183	118,058	130,212	139,581	146,057	234,572	150,871	182,493	164,187	170,923	100,405	122,955	201,067
9210-04021	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04040	9210	625	350	-	-	-	-	-	-	63	-	-	-	1,775	225	-	-
9010-04040	9010	-	-	-	-	-	-	197	-	34	-	-	-	-	-	-	-
9210-04044	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		625	350	-	-	-	-	197	96	-	-	-	-	1,775	225	-	-
9030-04130	9030	6,487	53,037	7,000	5,150	38,107	5,046	6,089	51,370	5,489	6,695	52,021	6,667	6,744	46,500	7,279	4,911
9210-04130	9210	550	1,100	550	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04145	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		7,037	54,137	7,550	5,150	38,107	5,046	6,089	51,370	5,489	6,695	52,021	6,667	6,744	46,500	7,279	4,911
9010-05415	9010	-	-	-	250	-	-	-	-	657	-	245	240	-	-	-	-
9030-05415	9030	-	-	-	-	-	-	-	-	-	312	-	-	23	-	-	-
9210-05415	9210	5,750	-	235	95	71	-	-	35	-	-	886	-	5,750	235	-	-
9010-05416	9010	-	-	-	-	-	45	-	45	-	-	-	-	-	-	-	-
9030-05416	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05416	9210	-	-	-	-	-	90	-	-	-	-	-	-	-	-	-	-
9010-05417	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05417	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07510	9210	5,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Acct-sub	FERC	2014 September	2014 October	2014 November	2014 December	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December
9030-07510	9030	11,500	-	235	345	71	135	-	80	657	312	1,131	240	5,773	235	-	-
9010-05111	9010	-	-	-	-	-	-	-	-	-	39	-	-	169	-	-	-
9030-05111	9030	-	63	12	86	-	-	-	-	-	47	(21)	-	-	-	13	-
9210-05111	9210	3,511	952	1,254	1,835	1,692	1,967	1,177	2,409	2,152	961	1,893	1,091	3,189	2,040	1,722	1,919
		3,511	1,016	1,286	1,921	1,692	1,967	1,177	2,409	2,152	1,047	1,872	1,091	3,358	2,040	1,735	1,919
9010-05411	9010	20,092	8,244	10,873	19,951	8,149	6,736	6,292	9,435	12,567	11,230	10,188	15,872	16,522	10,213	6,669	19,125
9020-05411	9020	-	-	-	-	-	-	-	-	-	-	61	-	-	-	-	-
9030-05411	9030	10,146	6,445	8,509	2,268	7,634	4,183	2,834	2,562	6,474	2,423	4,003	11,345	5,116	6,471	8,355	6,191
9210-05411	9210	15,935	6,419	12,674	9,434	4,334	7,167	3,711	6,884	8,418	11,699	11,332	5,590	13,193	3,137	13,773	8,455
9310-05411	9310	-	40	34	10	34	-	-	-	-	-	-	-	-	-	-	-
8700-05411	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05412	9010	1,276	-	-	1,638	-	-	135	22	5	-	89	275	2,372	(1,592)	-	4,422
9030-05412	9030	-	-	26	-	3,838	-	-	61	132	344	13	-	-	-	-	295
9210-05412	9210	389	-	-	7,001	-	-	-	-	-	-	5,053	400	48	-	1,460	5,221
9210-05413	9210	15,038	7,124	7,254	5,195	4,787	6,713	9,483	10,175	11,509	14,096	13,019	11,200	16,082	6,331	13,353	6,766
9230-05413	9230	-	-	-	-	-	-	-	-	-	396	332	-	-	-	-	-
9301-05413	9301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05413	8700	-	-	-	-	-	-	-	-	111	-	-	-	-	-	-	-
9010-05413	9010	22,660	7,158	7,216	7,314	8,742	10,030	9,695	20,692	17,258	27,098	12,967	18,148	20,363	14,740	9,467	5,581
9020-05413	9020	-	-	-	-	-	-	-	-	-	-	406	-	-	-	-	-
9030-05413	9030	3,050	3,749	4,182	1,987	1,772	2,679	2,511	3,324	4,547	6,230	4,101	5,524	4,640	2,219	2,775	2,038
9210-05414	9210	12,133	5,883	8,064	6,192	2,784	3,104	3,900	7,319	8,335	11,156	9,201	7,851	10,378	4,552	9,481	3,732
9230-05414	9230	-	-	-	-	-	-	-	-	-	146	-	-	-	-	-	-
8700-05414	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05414	9010	11,448	6,322	2,920	7,679	2,385	4,324	10,852	7,715	17,989	10,188	10,519	10,953	10,147	4,710	10,200	2,079
9020-05414	9020	-	-	-	-	-	-	-	-	-	-	181	-	-	-	-	-
9030-05414	9030	3,692	2,317	6,126	922	1,427	6,072	890	1,763	8,943	2,732	3,497	4,476	2,740	3,547	12,713	511
9010-05419	9010	-	-	87	-	-	-	-	111	2,775	-	70	45	144	70	-	-
9030-05419	9030	-	-	80	-	-	-	-	-	89	-	-	-	-	-	-	-
9210-05419	9210	54	1,350	79	(27)	-	-	-	-	-	-	35	-	1,891	-	1,805	26
		115,912	55,151	68,143	69,562	43,896	51,008	50,303	70,062	99,152	97,739	85,066	91,834	103,535	54,472	87,922	64,421
9010-05420	9010	-	1,037	-	-	8,725	2,285	-	-	-	909	1,385	730	-	-	-	-
9030-05420	9030	-	-	-	-	795	-	-	-	-	-	398	655	-	199	-	-
9210-05420	9210	13,800	6,060	-	3,044	-	10,771	3,560	-	1,042	-	17,177	5,290	7,180	1,460	1,350	295
9010-05421	9010	-	-	-	-	-	-	-	-	-	-	730	655	-	13	-	-
9030-05421	9030	-	-	-	-	-	-	-	-	-	-	-	-	495	-	-	-
9210-05421	9210	21,982	3,278	-	-	-	-	2,665	-	2,395	1,460	1,350	1,703	5,845	-	-	1,085
9010-05424	9010	-	-	-	-	-	34	-	-	-	-	-	-	-	-	-	72
9030-05424	9030	-	-	215	-	-	-	87	-	-	-	-	-	392	-	-	-
9210-05424	9210	-	-	-	-	261	134	133	415	-	332	196	-	-	39	-	436
9210-05427	9210	-	-	-	-	-	-	1,000	-	-	1,050	-	-	3,365	-	-	2,415
9230-05427	9230	-	-	-	-	-	-	15,623	-	-	-	-	-	-	-	-	-
		35,582	10,395	215	3,044	9,781	13,224	19,316	4,197	1,042	4,686	21,346	8,680	13,165	7,556	1,350	4,305
9250-05416	9250	-	-	-	-	-	-	253	-	-	-	-	-	-	-	-	-
9210-06111	9210	592,884	482,231	378,753	352,483	345,321	291,760	249,288	242,769	223,519	290,246	282,272	273,270	527,052	99,855	188,498	167,570
9230-06111	9230	117,860	26,511	41,072	136,986	57,002	40,351	30,274	39,095	61,428	48,664	77	68,220	97,699	16,921	15,053	18,232
9320-06111	9320	15,137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-06111	9010	-	-	200	-	-	-	-	-	-	-	-	895	-	-	-	-
9030-06111	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	237
9100-06111	9100	-	-	29,812	39,844	4,890	-	-	-	-	-	-	-	-	-	-	-
9010-06112	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100
9030-06112	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-06116	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9230-06121	9230	-	-	-	-	680	-	-	-	-	-	-	-	-	-	-	-
		725,882	508,742	449,837	529,313	407,892	332,111	279,562	282,127	284,947	338,911	282,348	342,385	624,751	116,776	203,552	186,188
9010-07590	9010	226	-	-	977	-	-	-	-	-	59	-	881	215	(88)	-	21
9030-07590	9030	-	-	4	-	-	-	-	-	-	-	-	33	850	-	-	-
9210-07590	9210	333	1,100	425	564	535	453	353	319	314	2,200	3,474	800	1,436	192	297	508
9302-07590	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-07590	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		559	1,100	429	1,541	535	453	353	319	314	2,259	3,474	1,714	2,501	123	297	529
		5,339,219	5,367,522	4,686,206	5,122,202	4,991,437	4,630,640	5,012,946	5,016,265	4,967,862	4,893,949	5,310,276	4,726,287	5,578,984	4,409,855	4,403,959	4,811,827

Acct-Sub	FERC	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April
9010-01000	9010	386,931	387,538	454,165	530,723	358,817	350,454	375,244	350,945	508,978	352,135	352,923	303,165	300,328	299,124	450,808	304,200
9020-01000	9020	-	-	-	-	-	-	-	-	-	-	2,221	2,190	2,451	2,477	4,052	2,483
9030-01000	9030	1,712,139	1,673,591	1,695,727	2,635,235	1,631,338	1,607,193	1,578,134	1,568,098	2,538,168	1,854,066	1,665,345	1,358,865	1,379,490	1,386,690	2,064,451	1,341,043
9200-01000	9200	333,682	327,418	316,101	468,262	310,228	303,584	333,984	353,207	576,056	398,345	389,906	377,217	396,240	379,704	559,364	284,338
8700-01000	8700	-	287	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-01001	9200	17,861	21,583	23,652	48,142	28,952	40,830	14,565	31,706	47,675	30,145	34,062	38,539	20,869	32,751	56,319	62,934
8700-01002	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-01002	9200	(39,781)	(54,129)	(46,167)	(114,482)	(70,014)	(70,721)	(36,543)	(58,972)	(71,192)	(43,682)	(44,244)	(48,387)	(26,611)	(33,395)	(60,261)	(65,740)
9210-01006	9210	-	-	-	-	-	-	-	-	-	-	121	485	-	-	-	-
9200-01006	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-01008	8700	(14)	147	(147)	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-01008	9010	19,529	19,680	46,669	(171,361)	37,462	31,769	29,917	40,492	(143,284)	20,811	35,529	10,413	28,835	(943)	(104,340)	915
9020-01008	9020	-	-	-	-	-	-	-	-	-	-	888	207	378	15	(808)	(56)
9030-01008	9030	94,194	64,586	268,374	(747,803)	131,762	152,268	65,830	230,197	(609,402)	86,358	169,918	13,294	148,378	(5,397)	(478,335)	(8,815)
9200-01008	9200	15,408	13,238	41,191	(143,227)	39,538	28,038	30,375	62,592	(133,575)	22,894	37,059	32,646	49,136	(9,921)	(134,595)	(5,427)
9200-01010	9200	-	-	14,483	-	-	(18,118)	-	-	(5,659)	11,318	-	18,785	-	-	-	-
9200-01011	9200	26,275	36,384	47,140	73,760	45,451	39,024	23,843	38,155	43,106	29,299	23,593	14,375	10,447	15,877	24,649	16,256
8700-01011	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9200-01012	9200	(4,355)	(3,818)	(24,625)	(7,420)	(5,389)	(9,133)	(1,865)	(10,888)	(19,588)	(15,762)	(13,411)	(4,528)	(4,805)	(15,233)	(20,707)	(13,450)
9210-01014	9210	-	-	-	-	-	-	-	-	-	-	(121)	(485)	-	-	-	-
9200-01014	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2,561,871	2,488,445	2,834,563	2,571,828	2,501,163	2,455,198	2,413,484	2,605,531	2,731,262	2,543,928	2,653,789	2,116,781	2,305,235	2,051,750	2,360,602	1,918,682
9280-01202	9280	189,578	183,997	202,544	190,315	185,086	183,025	178,588	192,808	202,534	151,957	159,227	125,880	138,314	123,105	141,636	115,121
9280-01203	9280	99,913	96,971	106,746	100,301	97,545	96,459	94,126	101,616	106,741	103,837	108,805	89,018	94,515	84,122	96,785	78,868
9260-01251	9260	450,889	437,614	481,726	452,642	440,205	435,304	424,773	458,573	481,702	458,402	480,336	379,737	417,248	371,367	427,269	347,282
9260-01257	9260	88,885	87,026	95,798	90,014	87,541	86,566	84,472	91,194	95,793	91,174	95,536	75,528	82,988	73,863	84,982	69,073
9280-01260	9260	2,582	2,486	2,737	2,512	2,501	2,473	2,413	2,808	2,737	2,533	2,654	2,098	2,305	2,052	2,361	1,919
9260-01263	9260	20,495	19,892	21,897	20,575	20,009	19,787	19,308	20,844	21,896	25,326	26,538	20,980	23,052	20,518	23,806	19,187
9260-01266	9260	12,809	12,432	13,685	12,859	12,506	12,367	12,087	13,028	13,685	14,567	15,615	8,392	9,221	8,207	9,442	7,875
9260-01269	9260	20,495	19,892	21,897	20,575	20,009	19,787	19,308	20,844	21,896	25,326	26,538	20,980	23,052	20,518	23,806	19,187
		886,407	860,310	947,030	889,853	865,402	855,767	835,065	901,514	946,981	891,479	886,981	709,123	779,170	693,491	797,883	648,515
9210-07421	9210	-	-	-	-	-	-	-	-	-	-	197	-	-	-	-	-
9280-07421	9280	2,052	8,073	3,577	4,563	3,962	8,847	8,754	16,740	6,840	20,320	5,718	3,252	1,381	1,276	3,423	1,632
9260-07447	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-07452	9260	-	-	-	-	-	-	-	-	-	-	4,122	-	-	-	-	-
9260-07458	9280	10,829	10,130	10,829	10,479	42,785	14,392	51,880	2,787	14,027	8,383	9,594	9,913	9,913	8,954	45,802	11,107
9260-07460	9280	9,113	8,525	9,113	11,088	29,757	9,142	28,035	-	-	10,368	10,034	10,368	10,368	9,365	10,368	10,034
9260-07463	9260	976	913	976	944	976	944	2,895	-	976	9,352	986	986	966	891	986	954
9030-07490	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07490	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07495	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-07499	9010	1,078	275	26	283	17	175	99	2,549	660	637	537	528	28	92	-	59
9030-07499	9030	24	51	1,078	190	124	36	-	4,461	2,078	3,256	1,597	331	-	-	623	60
9210-07499	9210	3,353	11,547	6,314	11,246	5,157	11,683	16,530	12,396	14,370	9,928	14,724	10,114	11,414	6,847	6,923	8,122
9310-07499	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-07499	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		27,425	39,614	31,912	38,794	82,778	45,200	108,206	38,933	37,974	54,085	55,676	35,493	34,090	27,424	68,125	31,988
9240-04069	9240	10,472	10,472	9,923	9,923	9,923	9,923	9,923	9,923	9,923	9,923	9,923	9,923	9,999	9,999	8,106	8,106
9210-04070	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9250-04070	9250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		10,472	10,472	9,923	9,923	9,923	9,923	9,923	9,923	9,923	9,923	9,923	9,923	9,999	9,999	8,106	8,124
9310-04581	9310	152,485	152,377	152,594	152,485	152,485	152,485	152,485	152,485	152,485	152,485	152,485	152,485	152,485	152,485	152,486	152,486
9030-04582	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04582	9210	56,253	41,881	50,439	39,754	75,579	55,322	40,463	47,162	86,844	54,818	57,810	60,641	60,074	42,350	110,050	46,220
9301-04582	9301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9310-04582	9310	-	-	-	-	700	1,587	-	-	9,165	1,243	-	5,152	425	1,560	129	-
8800-04582	8800	-	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-04582	9010	-	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9310-04590	9310	606	540	678	499	625	549	797	902	717	784	591	645	623	497	621	621
9030-04590	9030	7,295	6,809	6,971	6,971	8,947	8,829	10,222	10,139	10,251	9,983	8,589	7,946	7,173	6,844	7,071	7,997
9200-04590	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04590	9210	14,957	7,497	9,209	8,285	7,912	6,540	9,927	16,197	13,917	12,511	19,647	2,561	10,805	7,192	11,616	9,896
9210-04592	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		231,596	209,193	219,888	207,995	246,248	225,312	213,895	226,885	273,380	231,824	239,122	229,430	231,565	210,929	281,973	217,220

Acct-sub	FERC	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April
8740-03002	8740	1,777	1,299	1,300	1,299	1,299	1,298	1,298	1,297	1,297	1,297	1,296	1,296	1,659	1,295	882	1,284
8740-03004	8740	379	461	291	292	177	358	465	725	809	307	337	405	363	8	414	389
9010-03004	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-03004	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-03004	9210	45	-	-	-	-	57	-	-	-	261	-	-	7	-	-	-
8740-04302	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2,201	1,760	1,591	1,591	1,476	1,713	1,763	2,022	2,106	1,895	1,833	1,701	2,028	1,303	1,296	1,673
9010-02005	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-02005	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-02005	9210	605	72	289	1,623	1,359	1,145	975	7	149	172	785	190	217	191	233	196
9310-02005	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-02006	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05010	9010	196	66	-	230	679	6	91	577	187	38	813	379	83	139	62	107
9030-05010	9030	333	1,468	548	835	310	160	10	398	665	470	196	153	-	294	687	335
9210-05010	9210	3,796	5,804	5,415	5,630	4,874	2,639	3,993	3,519	11,572	5,681	6,951	5,338	4,086	4,676	2,956	2,784
8700-05010	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-05010	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		4,930	7,410	6,250	8,318	7,222	3,950	5,068	4,800	12,572	6,361	8,645	6,057	4,366	5,300	3,938	3,421
8700-04201	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-04201	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-04201	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04201	9210	320,700	325,597	329,907	1,263	636,452	329,096	330,385	330,385	330,385	335,811	331,308	330,299	340,281	342,921	343,037	327,853
9230-04201	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9320-04201	9320	232	350	165	97	650	340	27	3,296	940	428	27	-	642	1,573	436	250
9010-04212	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-04212	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-04212	9210	-	1,230	9	524	177	1,077	-	31	1,557	3,177	1,290	29	-	1,351	-	1,258
9230-04212	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-04212	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9320-04212	9320	-	1,515	72	133	-	-	824	-	-	-	218	-	-	2,166	547	73
		320,932	328,692	330,154	2,016	637,479	330,513	331,235	333,711	332,881	339,416	332,842	330,327	340,924	348,010	344,021	329,434
9210-05310	9210	32,787	11,871	54,164	12,809	27,119	22,366	24,123	11,004	20,791	27,330	19,812	35,707	24,791	31,869	22,454	31,056
9030-05312	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
9210-05312	9210	2,138	2,153	2,292	2,141	2,172	2,144	2,127	1,965	2,154	2,021	2,022	2,051	2,053	2,415	2,209	2,210
9010-05312	9010	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-
9210-05314	9210	7,627	8,552	9,699	8,365	6,892	7,659	7,571	6,939	8,025	7,820	7,549	8,051	9,057	10,461	10,551	11,439
9210-05316	9210	5,080	36,930	36,667	36,667	36,519	22,687	34,781	34,756	35,395	34,590	33,990	36,519	26,834	34,236	7,090	33,821
9010-05316	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05331	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05331	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05331	9210	47,014	46,891	30,743	46,817	47,007	47,038	47,085	47,204	47,030	47,041	47,032	47,032	46,912	46,535	46,893	47,131
9210-05364	9210	7,827	8,481	7,641	8,424	8,351	6,538	7,917	8,224	8,623	8,874	8,845	9,189	8,724	8,177	8,837	7,947
9210-05376	9210	246	248	120	78	77	58	77	77	77	78	77	77	77	77	78	79
9210-05377	9210	514	1,037	140	1,269	451	1,028	261	377	976	1,939	3,886	1,366	2,058	1,576	559	329
9010-05377	9010	-	178	-	312	-	-	-	-	128	-	-	30	-	173	-	124
9030-05377	9030	-	31	-	-	-	-	-	-	-	-	-	-	32	-	-	-
		103,233	116,352	141,466	116,682	128,593	109,519	123,940	110,555	123,244	129,681	123,023	140,024	122,711	135,366	98,671	134,158
9210-04021	9210	-	-	-	-	-	-	-	-	84	-	-	-	-	-	-	-
9210-04040	9210	-	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-04040	9010	-	-	-	-	257	-	-	-	-	16	-	-	-	14	-	-
9210-04044	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	300	-	257	-	-	-	84	16	-	-	-	14	-	-
9030-04130	9030	43,821	3,996	6,269	55,358	5,558	6,070	49,298	5,819	7,182	54,275	4,483	3,950	46,956	-	14,016	46,377
9210-04130	9210	-	-	-	-	49	-	-	-	-	-	-	-	-	-	-	-
9210-04145	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		43,821	3,996	6,269	55,358	5,607	6,070	49,298	5,819	7,182	54,275	4,483	3,950	46,956	-	14,016	46,377
9010-05415	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05415	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05415	9210	-	95	-	-	798	(5,750)	-	-	204	190	-	345	-	319	-	-
9010-05416	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05416	9030	-	90	-	-	-	-	-	-	-	-	-	-	107	-	-	-
9210-05416	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05417	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05417	9210	-	-	-	-	35	-	-	-	-	-	-	-	-	-	-	-
9210-07510	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Acct-sub	FERC	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April
9030-07510	9030	-	185	-	-	833	(5,750)	-	-	204	180	-	345	107	319	-	-
9010-05111	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05111	9030	-	-	-	-	-	-	-	12	100	-	-	26	(30)	15	-	7
9210-05111	9210	2,316	2,002	1,766	1,728	1,779	1,437	1,243	2,124	3,910	2,269	2,267	1,757	1,828	2,108	2,323	1,817
		2,316	2,002	1,766	1,728	1,779	1,437	1,243	2,136	4,010	2,269	2,267	1,783	1,498	2,123	2,323	1,823
9010-05411	9010	3,976	9,748	7,855	8,377	9,685	4,425	7,922	21,591	15,690	6,394	10,018	9,950	3,057	4,610	5,724	2,641
9020-05411	9020	-	-	-	-	-	-	-	76	-	-	-	-	-	-	-	-
9030-05411	9030	1,651	1,737	1,816	1,793	1,719	2,598	2,647	6,033	6,687	7,169	2,810	6,469	4,249	1,035	1,694	3,146
9210-05411	9210	2,303	4,555	8,379	4,653	8,216	12,452	14,194	4,430	8,073	12,275	4,597	3,257	1,334	3,955	4,990	8,382
9310-05411	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05411	8700	-	-	-	-	-	-	-	-	221	-	-	-	-	-	-	-
9010-05412	9010	10	-	21	-	-	-	-	393	744	-	-	2,540	9	-	-	-
9030-05412	9030	30	-	-	-	-	-	-	66	253	1,551	-	-	1,449	-	-	-
9210-05412	9210	-	-	-	-	-	-	5,331	770	-	3	912	405	-	-	-	-
9210-05413	9210	8,989	6,801	7,378	5,038	7,989	5,308	7,185	12,512	11,952	8,452	6,990	5,322	5,691	7,961	5,756	10,208
9230-05413	9230	-	-	-	-	-	-	-	8,613	4,309	-	-	-	843	-	3,501	1,907
9301-05413	9301	-	-	-	-	-	-	-	-	66	-	-	-	-	-	-	-
8700-05413	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05413	9010	7,936	13,008	8,425	7,539	10,635	7,874	17,764	(2,799)	11,154	7,591	6,431	5,551	7,209	6,035	10,302	6,616
9020-05413	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05413	9030	6,483	6,000	1,646	3,621	2,858	3,983	348	6,394	3,646	7,545	832	1,671	1,402	7,798	1,405	1,891
9210-05414	9210	3,472	5,700	3,623	2,468	8,241	5,385	6,376	8,159	10,317	6,955	4,097	5,046	4,574	7,660	5,971	2,399
9230-05414	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05414	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05414	9010	2,437	4,596	4,730	8,409	13,544	4,572	1,808	6,158	7,175	3,080	4,484	3,661	1,823	8,095	8,706	3,885
9020-05414	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05414	9030	1,442	2,903	224	971	1,318	6,531	-	1,270	18,404	12,386	7,493	1,144	920	1,899	6,578	2,246
9010-05419	9010	-	-	8	-	125	-	-	-	-	-	-	-	-	-	-	-
9030-05419	9030	-	80	-	-	-	-	-	-	-	-	10	-	-	-	-	-
9210-05419	9210	792	132	59	(1,804)	55	-	-	465	1,747	293	-	-	-	-	66	-
		39,520	55,231	42,184	39,262	64,330	53,162	83,439	74,065	100,438	73,705	48,466	45,216	32,560	48,948	54,693	43,320
9010-05420	9010	-	7,735	3,045	250	2,590	1,570	1,310	5,908	795	-	-	-	4,045	8,315	-	(2,790)
9030-05420	9030	1,197	-	-	-	1,595	2,775	-	655	5,476	-	-	-	6,175	-	880	1,200
9210-05420	9210	17,910	(785)	-	885	950	94	44	3,775	17,973	16	-	4,185	-	-	11,194	-
9010-05421	9010	-	-	-	-	-	-	-	-	-	-	-	-	199	-	-	-
9030-05421	9030	-	-	-	-	295	295	-	-	-	-	-	-	-	-	-	-
9210-05421	9210	-	-	1,390	100	10,760	4,370	2,495	-	9,250	6,945	4,690	3,350	-	-	-	-
9010-05424	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05424	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	133	-
9210-05424	9210	195	-	-	-	-	-	1,446	1,342	84	-	3,788	-	213	1,714	78	58
9210-05427	9210	159	-	-	-	2,290	-	-	-	1,624	-	-	-	-	-	-	600
9230-05427	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		19,461	6,950	4,435	1,245	18,480	8,104	5,295	11,680	35,202	6,961	8,478	7,535	10,632	10,029	12,285	(932)
9250-05418	9250	-	-	-	-	-	-	-	-	-	-	279	-	-	-	-	-
9210-06111	9210	195,886	278,513	279,158	247,997	251,251	323,959	250,400	258,124	288,392	133,965	103,971	153,131	130,110	77,938	101,431	119,322
9230-06111	9230	54,913	21,279	9,878	16,050	23,032	75,582	30,195	116,050	168,337	105,584	84,629	157,049	577	69,054	105,543	108,805
9320-06111	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-06111	9010	-	-	-	-	-	-	-	-	453	-	-	-	-	-	-	-
9030-06111	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9100-06111	9100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-06112	9010	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-
9030-06112	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-06116	9210	42,592	25,514	-	-	-	-	-	-	-	-	-	-	51,565	-	-	-
9230-06121	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		293,191	323,308	269,036	264,048	274,282	399,511	280,596	374,174	455,182	239,550	186,600	310,459	182,252	146,992	206,973	228,127
9010-07590	9010	-	-	-	-	-	-	-	-	17	-	54	-	-	-	-	20
9030-07590	9030	-	-	-	65	-	-	-	-	5	126	264	16	178	-	86	-
9210-07590	9210	409	878	1,080	290	458	491	972	326	153	204	272	448	120	358	889	693
9302-07590	9302	88,362	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-07590	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		88,771	878	1,080	355	458	491	972	326	175	330	590	464	298	358	975	713
		4,636,147	4,462,796	4,867,827	4,209,194	4,846,309	4,501,120	4,443,423	4,701,774	5,072,821	4,585,868	4,574,438	3,948,811	4,104,410	3,692,373	4,255,880	3,612,620

Acct-sub	FERC	2017 May	2017 June	2017 July	2017 August	2017 September
9010-01000	9010	300,536	293,113	294,811	294,257	440,276
9020-01000	9020	2,182	2,315	2,249	2,206	3,083
9030-01000	9030	1,340,606	1,361,543	1,338,708	1,315,312	2,027,396
9200-01000	9200	288,498	282,184	282,975	291,214	410,233
8700-01000	8700	-	-	35	-	-
9200-01001	9200	61,154	63,220	51,543	39,068	82,560
8700-01002	8700	-	-	-	-	-
9200-01002	9200	(52,524)	(78,664)	(66,918)	(55,193)	(110,773)
9210-01006	9210	-	-	-	-	-
9200-01006	9200	-	-	-	-	-
8700-01008	8700	-	-	19	(19)	-
9010-01008	9010	44,165	26,342	15,589	43,834	(132,601)
9020-01008	9020	252	284	80	307	(1,030)
9030-01008	9030	200,982	145,216	54,831	184,429	(582,819)
9200-01008	9200	44,315	25,883	14,554	48,214	(135,478)
9200-01010	9200	-	-	-	-	-
9200-01011	9200	21,761	28,669	24,909	28,212	58,127
8700-01011	8700	-	-	-	-	-
9200-01012	9200	(30,391)	(13,225)	(9,533)	(10,086)	(29,915)
9210-01014	9210	-	-	-	-	-
9200-01014	9200	-	-	-	-	-
		<u>2,221,536</u>	<u>2,138,660</u>	<u>2,003,852</u>	<u>2,179,754</u>	<u>2,029,063</u>
9260-01202	9260	193,292	128,200	120,231	130,785	121,744
9260-01203	9260	91,083	87,803	82,156	89,370	83,192
9250-01251	9260	402,098	386,735	362,897	394,535	387,260
9250-01257	9260	79,975	76,920	72,139	78,471	73,048
9250-01260	9260	2,222	2,137	2,004	2,180	2,029
9260-01263	9260	22,215	21,387	20,039	21,798	20,291
9260-01266	9260	8,896	8,547	8,015	8,719	8,116
9260-01269	9260	11,108	10,683	10,019	10,899	10,145
		<u>750,879</u>	<u>722,191</u>	<u>677,302</u>	<u>736,757</u>	<u>685,823</u>
9210-07421	9210	-	-	-	-	-
9260-07421	9260	1,657	6,500	8,787	1,098	1,830
9260-07447	9260	-	-	-	-	-
9260-07452	9260	-	-	-	-	-
9260-07458	9260	49,017	(5,526)	49,189	-	2,934
9260-07460	9260	32,970	10,111	31,007	-	-
9260-07463	9260	986	954	2,926	-	-
9030-07490	9030	-	-	-	-	-
9210-07490	9210	-	-	-	-	702
9210-07495	9210	-	-	-	-	-
9010-07499	9010	102	710	491	3,980	2,520
9030-07499	9030	34	6	1,387	653	3,687
9210-07499	9210	6,146	8,983	12,584	6,097	16,976
9310-07499	9310	-	-	-	-	-
8800-07499	8800	-	-	-	-	-
		<u>90,912</u>	<u>21,718</u>	<u>106,331</u>	<u>11,628</u>	<u>28,650</u>
9240-04069	9240	8,106	8,106	8,106	8,106	8,106
9210-04070	9210	-	-	-	-	-
9250-04070	9250	17	17	17	17	17
		<u>8,123</u>	<u>8,123</u>	<u>8,123</u>	<u>8,123</u>	<u>8,123</u>
9310-04581	9310	152,489	153,811	153,803	153,803	153,803
9030-04582	9030	-	-	-	-	-
9210-04582	9210	51,464	56,371	41,205	50,914	53,207
9301-04582	9301	-	-	-	-	-
9310-04582	9310	499	-	-	-	-
8800-04582	8800	-	-	-	-	-
9010-04582	9010	-	-	-	-	-
9310-04590	9310	630	615	690	782	786
9030-04590	9030	8,188	8,784	9,429	9,431	9,952
9200-04590	9200	-	-	-	-	-
9210-04590	9210	10,689	9,916	13,480	15,935	14,347
9210-04592	9210	-	-	-	-	-
		<u>223,937</u>	<u>229,497</u>	<u>218,586</u>	<u>230,874</u>	<u>232,095</u>

Acct-sub	FERC	2017 May	2017 June	2017 July	2017 August	2017 September
8740-03002	8740	1,686	1,284	892	1,583	1,285
8740-03004	8740	265	352	215	309	677
9010-03004	9010	-	-	-	-	-
9030-03004	9030	-	-	-	-	-
9210-03004	9210	-	-	61	-	-
8740-04302	8740	-	-	-	-	-
		1,951	1,636	1,159	1,892	1,962
9010-02005	9010	-	-	-	-	-
9030-02005	9030	-	-	-	-	-
9210-02005	9210	319	-	769	247	330
9310-02005	9310	-	-	-	-	-
9030-02006	9030	-	-	-	-	-
9010-05010	9010	34	127	104	59	17
9030-05010	9030	55	490	181	284	767
9210-05010	9210	5,620	7,086	3,238	6,598	4,658
8700-05010	8700	-	-	-	-	-
8800-05010	8800	-	-	-	-	-
		6,028	7,703	4,291	7,190	5,772
8700-04201	8700	-	-	-	-	-
9010-04201	9010	-	-	-	-	-
9030-04201	9030	-	50	-	-	-
9210-04201	9210	328,458	491,032	188,957	325,648	333,249
9230-04201	9230	-	-	-	-	-
9320-04201	9320	5	-	1,245	1,111	-
9010-04212	9010	-	-	-	-	-
9030-04212	9030	-	-	-	-	-
9210-04212	9210	266	4,528	1,498	3,494	-
9230-04212	9230	-	-	-	-	-
9302-04212	9302	-	-	-	-	-
9320-04212	9320	-	-	-	-	-
		328,730	495,610	189,700	330,254	333,249
9210-05310	9210	41,281	25,799	28,882	21,879	25,843
9030-05312	9030	-	-	-	-	-
9210-05312	9210	1,805	1,893	1,741	1,830	1,744
9010-05312	9010	15	-	-	53	-
9210-05314	9210	8,223	9,517	9,939	9,120	10,137
9210-05316	9210	33,824	33,902	33,902	33,902	33,902
9010-05316	9010	-	-	-	-	-
9010-05331	9010	-	-	-	-	-
9030-05331	9030	-	-	-	-	-
9210-05331	9210	47,118	47,160	44,654	22,703	22,530
9210-05364	9210	8,104	7,336	8,420	8,187	7,841
9210-05376	9210	90	58	78	78	89
9210-05377	9210	948	882	674	872	1,540
9010-05377	9010	-	41	49	-	-
9030-05377	9030	-	-	-	-	-
		141,520	128,588	127,540	98,725	103,728
9210-04021	9210	-	-	-	-	-
9210-04040	9210	807	-	-	-	-
9010-04040	9010	192	-	-	-	-
9210-04044	9210	-	-	-	-	4,350
		798	-	-	-	4,350
9030-04130	9030	5,558	6,879	11,348	6,689	7,173
9210-04130	9210	-	-	-	-	-
9210-04145	9210	-	-	-	-	-
		5,558	6,879	11,348	6,689	7,173
9010-05415	9010	-	-	-	-	-
9030-05415	9030	179	-	-	-	-
9210-05415	9210	50	199	80	11	-
9010-05416	9010	-	-	-	-	-
9030-05416	9030	-	-	-	45	-
9210-05416	9210	-	-	-	-	-
9010-05417	9010	-	-	-	-	-
9210-05417	9210	-	-	-	-	-
9210-07510	9210	-	-	-	-	-

Acct-sub	FERC	2017 May	2017 June	2017 July	2017 August	2017 September
9030-07510	9030	-	-	-	-	-
		229	199	80	58	-
9010-05111	9010	-	-	-	-	-
9030-05111	9030	-	-	-	-	-
9210-05111	9210	1,413	1,692	1,708	2,050	2,521
		1,413	1,692	1,708	2,050	2,521
9010-05411	9010	5,411	10,403	4,321	5,248	9,526
9020-05411	9020	-	-	-	-	-
9030-05411	9030	3,777	2,283	8,939	5,803	4,157
9210-05411	9210	2,496	3,155	9,827	3,161	2,521
9310-05411	9310	-	-	-	-	-
8700-05411	8700	-	-	-	-	309
9010-05412	9010	-	424	458	2,894	1,050
9030-05412	9030	-	-	1	-	-
9210-05412	9210	-	-	4,170	-	-
9210-05413	9210	13,257	3,602	5,708	7,271	10,503
9230-05413	9230	2,298	-	-	-	-
9301-05413	9301	-	-	-	-	-
8700-05413	8700	-	-	-	-	-
9010-05413	9010	5,887	10,767	4,421	12,584	12,988
9020-05413	9020	-	-	-	-	-
9030-05413	9030	1,442	3,817	873	5,455	4,589
9210-05414	9210	2,380	3,763	4,789	4,162	8,214
9230-05414	9230	-	-	-	-	-
8700-05414	8700	-	-	-	-	-
9010-05414	9010	6,096	10,299	470	15,391	8,071
9020-05414	9020	-	-	-	-	-
9030-05414	9030	6,018	3,597	388	10,878	4,201
9010-05419	9010	-	-	-	-	-
9030-05419	9030	-	-	-	-	-
9210-05419	9210	-	-	-	-	177
		48,862	52,111	42,364	72,844	86,255
9010-05420	9010	655	2,962	255	6,293	1,886
9030-05420	9030	995	-	3,825	655	12,800
9210-05420	9210	-	818	28,932	743	1,738
9010-05421	9010	-	-	-	-	-
9030-05421	9030	-	-	-	-	-
9210-05421	9210	1,850	-	128	2,795	2,000
9010-05424	9010	-	-	-	-	-
9030-05424	9030	-	-	-	-	-
9210-05424	9210	-	609	-	-	-
9210-05427	9210	-	2,000	-	-	-
9230-05427	9230	-	-	-	-	-
		3,300	6,369	33,139	10,486	18,421
9250-05418	9250	-	-	-	-	-
9210-08111	9210	183,236	247,450	106,218	103,836	227,069
9230-08111	9230	77,855	53,126	41,752	37,063	210,722
9320-08111	9320	-	-	-	-	-
9010-08111	9010	140	-	-	-	-
9030-08111	9030	-	-	-	-	-
9100-08111	9100	-	-	-	-	-
9010-08112	9010	-	(100)	-	-	-
9030-08112	9030	-	-	-	-	-
9210-08116	9210	-	-	-	-	-
9230-08121	9230	-	-	-	-	-
		281,030	300,476	147,971	140,899	437,791
9010-07590	9010	-	-	-	-	-
9030-07590	9030	-	-	-	-	-
9210-07590	9210	880	103	4,021	1,477	173
9302-07590	9302	-	-	-	-	-
8700-07590	8700	-	-	-	-	-
		880	103	4,021	1,477	173
		4,095,687	4,117,575	3,577,515	3,840,097	3,965,148

Atmos Energy Corporation  
 Shared Services  
 Customer Support (Div 012)  
 Case No. 2017-00349  
 AG 1 - 21 Part B

	Unallocated Test Year	Unallocated Actuals CY 2016	Difference	Explanation
Labor	31,511,055	30,475,862	1,035,193	3.40% Primarily due to projected merit increases.
Benefits	10,503,950	10,485,912	18,038	0.17% Variance percentage immaterial. Calendar year is higher due to higher service awards and miscellaneous employee welfare costs.
Employee Welfare	524,389	596,070	(71,681)	-12.03%
Insurance	-	120,172	(120,172)	-100.00% Calendar year includes an allocation of property insurance premiums.
Rent, Maint., & Utilities	2,454,109	2,754,767	(300,658)	-10.91% Higher rent expense for Calendar 2016.
Vehicles & Equip	20,412	21,452	(1,040)	-4.85% Variance dollars immaterial.
Materials & Supplies	72,916	81,184	(8,268)	-10.18% Variance dollars immaterial. The test year is based on FY18 budget. Software maintenance for Shared Services is budgeted almost entirely in Div 002 but there is software maintenance amortization charged to Div 012. This results in Div 002 showing an increase and Div 012 showing a decrease.
Information Technologies	28,041	3,950,200	(3,922,159)	-99.29% Higher monthly line charges, telecom maintenance and internet services recorded to Div 012 during Calendar 2016.
Telecom	224,547	1,466,511	(1,241,964)	-84.69%
Marketing	-	656	(656)	-100.00% Variance immaterial.
Directors & Shareholders & PR	257,820	246,126	11,694	4.75% Variance dollars immaterial.
Dues & Membership Fees	2,644	(3,993)	6,637	-166.22% Variance dollars immaterial.
Print & Postages	25,656	24,756	900	3.64% Variance dollars immaterial.
Travel & Entertainment	637,396	698,999	(61,603)	-8.81% Higher travel and entertainment charges during Calendar 2016 for Div 012.
Training	94,343	134,827	(40,484)	-30.03% Change between base and test period is \$1,369 and immaterial.
Outside Services	1,505,606	3,691,936	(2,186,330)	-59.22% Higher contract labor charges for Calendar 2016.
Provision for Bad Debt	-	0	0	N/A N/A
Miscellaneous	66,025	94,891	(28,865)	-30.42% Variance dollars immaterial.
<b>Total O&amp;M Expenses Before Allocations</b>	<b>47,928,909</b>	<b>54,840,329</b>	<b>(6,911,420)</b>	

**Atmos Energy Corporation  
Shared Services  
Customer Support (Div 012)  
Case No. 2017-00349  
AG 1 - 21 Part C**

	Unallocated Test Year	Unallocated Base Year	Difference	Explanation
Labor	31,511,055	28,519,578	2,991,477	10.49% Test year labor based on FY18 budget and projected merit increase of 3% in Oct-18. The test year vs historical CY16 variance is 3.4%.
Benefits	10,503,950	9,681,347	822,603	8.50% Primarily higher medical, dental, pension and OPEB projected for test period.
Employee Welfare	524,389	510,499	13,889	2.72% Variance dollars immaterial.
Insurance	-	52,473	(52,473)	-100.00% Base period includes property insurance premiums allocated to Div 012 for the historical period.
Rent, Maint., & Utilities	2,454,109	2,608,921	(154,812)	-5.93% Higher rent expense in historical portion of base period.
Vehicles & Equip	20,412	21,317	(905)	-4.24% Variance dollars immaterial.
Materials & Supplies	72,916	69,955	2,961	4.23% Variance dollars immaterial.
Information Technologies	28,041	2,201,979	(2,173,938)	-98.73% The test year is based on FY18 budget. Software maintenance for Shared Services is budgeted almost entirely in Div 002 but there is software maintenance amortization charged to Div 012. This results in Div 002 showing an increase and Div 012 showing a decrease.
Telecom	224,547	866,505	(641,957)	-74.09% Higher monthly line charges, telecom maintenance and internet services in historical portion of base period.
Marketing	-	812	(812)	-100.00% Variance dollars immaterial.
Directors & Shareholders & PR	257,820	253,743	4,077	1.61% Variance dollars and percentage immaterial.
Dues & Membership Fees	2,644	2,603	41	1.59% Variance dollars and percentage immaterial.
Print & Postages	25,656	23,446	2,210	9.42% Variance dollars immaterial.
Travel & Entertainment	637,396	598,561	38,835	6.49% Budgeted increase in travel and entertainment.
Training	94,343	82,121	12,222	14.88% Variance dollars immaterial.
Outside Services	1,505,606	1,937,692	(432,086)	-22.30% Higher contract labor in base period.
Provision for Bad Debt	-	-	0	N/A N/A
Miscellaneous	66,025	21,617	44,408	205.43% Variance dollars immaterial.
<b>Total O&amp;M Expenses Before Allocations</b>	<b>47,928,909</b>	<b>47,453,168</b>	<b>475,741</b>	<b>1.00%</b>



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1-22**  
**Question No. 1**  
**Page 1 of 1**

**REQUEST:**

Refer to the electronic workpaper "OM\_for\_KY-2017" provided in response to the Staff's First Set of Data Requests and the tab entitled "Div 9 forecast."

- a. Provide the actual data in the same level of detail and in the same format for each month from October 2013 through the most recent month available in live spreadsheet format.
- b. Provide a variance analysis for each category of expense (labor, benefits, employee welfare, etc.) that identifies and describes all reasons for the change projected in the test year compared to the actual expense for calendar year 2016. In addition, provide all documents, including studies and/or other analyses developed by the Company to support the change projected in the test year compared to the actual expense for calendar year 2016.
- c. Provide a variance analysis for each category of expense (labor, benefits, employee welfare, etc.) that identifies and describes all reasons for the change projected in the test year compared to the base year. In addition, provide all documents, including studies and/or other analyses developed by the Company to support the change projected in the test year compared to the base year.

**RESPONSE:**

- a) Please see Attachment 1.
- b) Please see Attachment 2.
- c) Please see Attachment 2.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-22\_Att1 - O&M Div 009 Oct13-Sep17.xlsx, 27 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, AG\_1-22\_Att2 - Div 009 O&M Variances.xlsx, 2 Pages.

Respondents: Laura Gillham and Greg Waller

Atmos Energy Corporation  
O&M for KY Div 006  
For the Period October 2013 - September 2017

Acct-sub	FERC	2013	2013	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
		October	November	December	January	February	March	April	May	June	July	August	September	October	November		
Distribution-Maint of mains - Non-project Labor 8870-01000	8870	4,722	10,536	2,991	3,294	2,140	1,488	1,778	3,014	3,148	2,946	6,943	3,266	3,147	1,371		
Maintenance of measuring and r - Non-project Labor 8890-01000	8890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of measuring and r - Non-project Labor 8900-01000	8900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of services - Non-project Labor 8920-01000	8920	1,728	1,149	1,533	1,572	475	1,323	1,062	914	1,098	1,029	850	340	736	-	-	-
Maintenance of meters and hous - Non-project Labor 8930-01000	8930	7,309	4,449	3,066	2,679	7,481	10,229	5,387	8,472	5,811	8,098	8,924	6,685	3,777	2,491	-	-
Customer accounts-Operation su - Non-project Labor 9010-01000	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Non-project Labor 9020-01000	9020	28,392	57,871	38,088	30,902	37,801	35,769	32,533	47,189	10,305	20,829	14,820	16,307	36,271	22,106	-	-
Customer accounts-Customer reo - Non-project Labor 9030-01000	9030	18,951	27,721	17,980	18,505	30,040	28,605	32,237	52,887	29,488	24,615	24,635	22,564	34,414	17,990	-	-
Customer service-Operating inf - Non-project Labor 9080-01000	9080	7,437	11,397	7,598	7,598	7,598	7,598	7,598	11,397	7,598	7,598	7,598	7,598	11,602	7,628	-	-
Sales-Supervision - Non-project Labor 9110-01000	9110	12,401	18,960	12,648	12,648	12,648	12,648	12,398	15,735	12,502	12,739	12,502	12,162	19,539	12,429	-	-
A&G-Administrative & general s - Non-project Labor 9200-01000	9200	10,962	16,758	11,232	11,172	11,184	11,172	11,172	16,758	11,181	11,172	11,172	11,172	11,172	11,172	-	-
Wells expenses - Non-project Labor 8160-01000	8160	3,919	8,459	6,199	5,827	8,461	5,022	4,090	5,471	3,588	4,354	4,989	2,689	4,019	5,354	-	-
Lines expenses - Non-project Labor 8170-01000	8170	1,282	3,154	5,005	3,159	7,573	4,154	3,602	4,017	3,324	3,883	2,650	1,308	2,490	1,817	-	-
Compressor station expenses - Non-project Labor 8180-01000	8180	2,807	2,394	491	348	427	561	1,428	2,478	933	443	1,015	1,244	3,888	1,852	-	-
Storage-Measuring and regulati - Non-project Labor 8200-01000	8200	-	312	-	1,079	1,654	190	156	124	-	-	95	-	100	-	-	-
Storage-Purification expenses - Non-project Labor 8210-01000	8210	357	198	3,975	10,193	7,829	4,049	1,181	-	463	-	-	-	551	2,863	-	-
Maintenance of compressor stat - Non-project Labor 8340-01000	8340	631	49	-	-	98	-	817	345	885	854	126	-	426	-	-	-
Maintenance of measuring and r - Non-project Labor 8350-01000	8350	8390	-	-	-	-	-	-	190	1,218	-	-	-	-	-	-	-
Processing-Maintenance of purf - Non-project Labor 8360-01000	8360	126	190	443	-	-	89	-	-	-	1,771	-	-	-	-	-	-
Other storage expenses-Operati - Non-project Labor 8410-01000	8410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains expenses - Non-project Labor 8560-01000	8560	20,231	25,885	13,229	12,088	9,100	10,883	15,906	22,432	10,705	10,987	9,954	18,439	28,055	12,194	-	-
Transmission-Measuring and reg - Non-project Labor 8570-01000	8570	3,835	4,841	5,915	8,384	4,149	5,055	2,983	9,974	5,028	3,541	2,547	2,329	3,810	2,282	-	-
Transmission-Other expenses - Non-project Labor 8590-01000	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission-Maintenance of ma - Non-project Labor 8630-01000	8630	1,368	6,656	-	-	63	1,274	-	377	128	190	-	849	4,231	198	-	-
Transmission-Maintenance of me - Non-project Labor 8650-01000	8650	-	-	-	-	-	-	-	253	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Non-project Labor 8700-01000	8700	58,446	88,608	66,638	65,488	55,912	57,461	55,079	88,182	54,472	50,683	50,167	58,420	81,009	58,018	-	-
Distribution-Compressor statio - Non-project Labor 8720-01000	8720	-	-	-	-	-	-	-	-	-	-	-	-	55	-	-	-
Mains and Services Expenses - Non-project Labor 8740-01000	8740	84,594	139,634	95,109	111,413	119,885	101,455	89,448	121,217	88,948	93,199	94,210	99,242	150,627	95,997	-	-
Distribution-Measuring and reg - Non-project Labor 8750-01000	8750	24,516	35,021	17,997	29,038	32,394	14,378	20,605	40,334	25,772	25,713	20,439	23,381	45,147	28,866	-	-
Distribution-Measuring and reg - Non-project Labor 8760-01000	8760	3,440	8,521	932	1,019	2,828	4,858	3,493	1,164	2,038	3,930	4,279	2,824	1,164	600	-	-
Distribution-Measuring and reg - Non-project Labor 8770-01000	8770	440	6,363	2,572	5,481	5,516	3,178	-	1,222	245	-	-	-	2,104	2,606	-	-
Meter and house regulator expe - Non-project Labor 8780-01000	8780	69,030	102,109	73,410	72,597	68,198	61,485	68,858	100,245	65,158	69,873	68,537	70,892	112,902	102,863	-	-
Customer installations expense - Non-project Labor 8790-01000	8790	332	717	1,562	838	488	319	574	-	-	-	-	-	-	-	-	-
Distribution-Other expenses - Non-project Labor 8800-01000	8800	2,736	8,168	2,170	5,218	12,336	11,509	8,143	2,405	7,813	4,305	8,860	15,638	6,261	8,261	-	-
Distribution-Operation supervi - Capital Labor 8700-01001	8700	479,946	712,396	473,399	468,549	449,280	472,268	481,758	728,433	627,752	521,188	537,985	508,258	782,131	528,981	-	-
Distribution-Operation supervi - Capital Labor Contra 8700-01002	8700	(480,809)	(716,337)	(470,638)	(470,998)	(448,379)	(470,501)	(476,545)	(725,865)	(627,293)	(520,208)	(537,264)	(507,658)	(779,756)	(526,543)	-	-
A&G-Administrative & general s - Capital Labor Contra 9200-01002	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains expenses - O&M Project Labor and Contra 8560-01008	8560	-	-	-	-	-	500	-	-	-	4,153	4,867	520	2,850	8,222	-	-
Distribution-Operation supervi - O&M Project Labor and Contra 8700-01008	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Storage-Measuring and regulati - Expense Labor Accrual 8200-01008	8200	-	52	(52)	539	288	(723)	(3)	(81)	(21)	-	47	(47)	-	25	-	-
Storage-Purification expenses - Expense Labor Accrual 8210-01008	8210	-	1,365	3,705	(1,282)	(1,597)	(1,460)	-	(139)	-	-	-	92	624	-	-	-
Maintenance of measuring and r - Expense Labor Accrual 8340-01008	8340	441	(433)	14	(22)	49	(48)	531	(473)	206	(321)	(83)	71	(71)	-	-	-
Maintenance of measuring and r - Expense Labor Accrual 8350-01008	8350	-	-	-	-	-	-	32	334	(365)	-	-	-	-	-	-	-
Processing-Maintenance of purf - Expense Labor Accrual 8360-01008	8360	88	(57)	123	(155)	-	54	(54)	-	-	-	885	(895)	-	32	-	-
Other storage expenses-Operati - Expense Labor Accrual 8410-01008	8410	-	-	-	-	-	-	-	-	-	-	-	-	1,201	517	-	-
Mains expenses - Expense Labor Accrual 8560-01008	8560	4,814	(9,881)	349	1,414	(1,494)	1,438	4,354	(8,600)	(527)	1,733	33	6,687	(7,320)	(1,296)	-	-
Transmission-Measuring and reg - Expense Labor Accrual 8570-01008	8570	489	(1,878)	2,112	(2,108)	711	(847)	(276)	(164)	88	(320)	124	(762)	(164)	(62)	-	-
Transmission-Other expenses - Expense Labor Accrual 8590-01008	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission-Maintenance of ma - Expense Labor Accrual 8630-01008	8630	(888)	152	(1,109)	-	32	889	(701)	63	(25)	47	(85)	589	136	(658)	-	-
Transmission-Maintenance of me - Expense Labor Accrual 8650-01008	8650	-	-	-	-	-	-	-	42	(42)	-	-	-	-	-	-	-
Distribution-Operation supervi - Expense Labor Accrual 8700-01008	8700	10,878	(28,144)	8,520	9,455	(4,787)	3,648	4,197	(21,438)	1,978	6,466	2,276	8,788	(18,684)	(684)	-	-
Distribution-Compressor statio - Expense Labor Accrual 8720-01008	8720	-	-	-	-	-	-	-	-	-	-	-	-	9	(9)	-	-
Mains and Services Expenses - Expense Labor Accrual 8740-01008	8740	17,571	(35,943)	10,018	22,418	4,236	(4,142)	2,341	(37,998)	6,482	15,255	5,166	12,440	(34,441)	(1,105)	-	-
Distribution-Measuring and reg - Expense Labor Accrual 8750-01008	8750	4,512	(11,325)	462	8,219	1,679	(6,292)	5,488	(6,871)	1,009	3,639	(1,354)	3,782	(6,474)	(308)	-	-
Distribution-Measuring and reg - Expense Labor Accrual 8760-01008	8760	344	(1,321)	(781)	183	953	(1,039)	(291)	(2,077)	417	1,157	371	(445)	(1,500)	(44)	-	-
Distribution-Measuring and reg - Expense Labor Accrual 8770-01008	8770	(222)	753	(180)	1,840	19	(1,010)	(1,748)	204	(130)	(73)	-	-	351	301	-	-
Meter and house regulator expe - Expense Labor Accrual 8780-01008	8780	15,415	(31,303)	8,675	10,605	(3,201)	719	8,511	(26,620)	2,840	11,895	2,826	8,266	(23,718)	8,899	-	-
Customer installations expense - Expense Labor Accrual 8790-01008	8790	(174)	(113)	427	(228)	(75)	(89)	(373)	-	-	-	-	-	-	-	-	-
Distribution-Other expenses - Expense Labor Accrual 8800-01008	8800	(5,378)	(554)	(602)	1,849	3,559	182	(144)	(4,662)	(802)	2,794	(1,383)	3,184	(2,710)	(1,041)	-	-
Distribution-Maint of mains - Expense Labor Accrual 8870-01008	8870	1,325	(1,549)	(709)	600	(577)	(251)	(654)	442	336	2,191	(1,512)	(1,436)	(182)	-	-	-
Maintenance of measuring and r - Expense Labor Accrual 8890-01008	8890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of measuring and r - Expense Labor Accrual 8900-01008	8900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of services - Expense Labor Accrual 8920-01008	8920	(337)	(1,017)	345	249	(549)	490	(37)	(538)	177	134	(38)	(81)	(123)	-	-	-
Maintenance of meters and hous - Expense Labor Accrual 8930-01008	8930	1,418	(4,375)	339	259	2,391	1,895	(2,125)	(2,089)	331	1,901	818	(481)	(3,382)	(7)	-	-
Customer accounts-Operation su - Expense Labor Accrual 9010-01008	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Expense Labor Accrual 9020-010																	

Almos Energy Corporation  
 O&M for KY Div 003  
 For the Period October 2013 - September 2017

	2013	2013	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
	October	November	December	January	February	March	April	May	June	July	August	September	October	November	
A&G-Employee pensions and bene - Medical Benefits Load 9260-01261	84,259	80,842	82,157	95,134	87,781	74,371	79,028	79,255	68,546	81,619	70,199	79,905	83,720	71,961	
A&G-Employee pensions and bene - Medical Benefits Projects 9260-01253	-	-	-	-	-	-	-	-	-	804	942	101	500	1,443	
A&G-Employee pensions and bene - ESOP Benefits Load 9260-01257	24,549	23,234	23,606	27,363	25,260	21,359	22,700	22,786	19,669	23,441	20,148	22,954	18,544	15,806	
A&G-Employee pensions and bene - ESOP Benefits Projects 9260-01259	-	-	-	-	-	-	-	-	-	230	270	28	112	324	
A&G-Employee pensions and bene - HSA Benefits Load 9260-01260	3,615	3,300	3,353	3,889	3,691	3,033	3,224	3,233	2,791	3,329	2,860	3,280	940	801	
A&G-Employee pensions and bene - HSA Benefits Projects 9260-01262	-	-	-	-	-	-	-	-	-	22	19	2	6	7	
A&G-Employee pensions and bene - RSP FACC Benefits Load 9260-01263	2,633	2,484	2,524	2,926	2,702	2,283	2,427	2,434	2,102	2,508	2,154	2,454	1,463	1,265	
A&G-Employee pensions and bene - RSP FACC Benefits Projects 9260-01265	-	-	-	-	-	-	-	-	-	23	27	3	11	25	
A&G-Employee pensions and bene - Life Benefits Load 9260-01266	2,180	2,100	2,134	2,471	2,279	1,832	2,053	2,059	1,781	2,120	1,824	2,076	2,363	2,031	
A&G-Employee pensions and bene - Life Benefits Projects 9260-01268	-	-	-	-	-	-	-	-	-	22	26	3	15	44	
A&G-Employee pensions and bene - LTD Benefits Load 9260-01269	3,489	3,360	3,415	3,953	3,647	3,091	3,285	3,294	2,850	3,393	2,919	3,321	3,812	3,249	
A&G-Employee pensions and bene - LTD Benefits Projects 9260-01271	-	-	-	-	-	-	-	-	-	32	37	4	22	63	
A&G-Employee pensions and bene - Pension Benefits Projects 9260-01291	-	-	-	-	-	-	-	-	-	458	537	57	272	717	
A&G-Employee pensions and bene - OPEB Benefits Projects 9260-01292	-	-	-	-	-	-	-	-	-	742	889	93	423	1,083	
A&G-Injuries & damages - Workers Comp Benefits Projects 9260-01293	-	-	-	-	-	-	-	-	-	115	135	14	77	220	
<b>Benefits</b>	<b>247,388</b>	<b>235,053</b>	<b>239,838</b>	<b>278,765</b>	<b>265,480</b>	<b>216,131</b>	<b>229,889</b>	<b>230,354</b>	<b>199,078</b>	<b>239,843</b>	<b>206,785</b>	<b>232,562</b>	<b>215,681</b>	<b>186,523</b>	
Distribution-Operation supervi - Uniforms 8700-07443	-	159	-	-	150	-	106	187	135	150	-	150	-	-	
Mains and Services Expenses - Uniforms 8740-07443	505	971	1,915	3,068	895	882	824	647	450	97	1,054	470	406	836	
Distribution-Measuring and reg - Uniforms 8750-07443	-	-	-	-	99	85	-	-	-	139	-	-	-	-	
A&G-Employee pensions and bene - Uniforms 9260-07443	5,176	10,303	12,315	17,796	3,248	2,266	1,136	2,935	1,428	228	731	872	5,694	5,344	
Meter and house regulator expe - Uniforms 8780-07443	111	389	-	341	-	-	150	-	-	-	-	-	-	111	
Distribution-Maintenance of st - Uniforms 8860-07443	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Maint of mains - Uniforms 8870-07443	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance of services - Uniforms 8920-07443	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer accounts-Meter readin - Uniforms 9020-07443	250	250	317	2,176	199	166	-	286	484	-	-	658	(385)	256	
Customer accounts-Customer rec - Uniforms 9030-07443	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mains expenses - Uniforms 8560-07443	-	-	375	-	80	-	280	-	-	126	-	297	349	508	
Mains expenses - Uniforms Capitalized 8560-07444	-	-	(30)	-	(2)	-	(51)	-	-	(41)	-	-	(61)	(98)	
Distribution-Operation supervi - Uniforms Capitalized 8700-07444	-	(80)	-	-	(74)	-	(88)	-	(54)	-	-	(101)	-	-	
Mains and Services Expenses - Uniforms Capitalized 8740-07444	(277)	(618)	(1,030)	(1,542)	(349)	(430)	(458)	(344)	(289)	(50)	(652)	(259)	(250)	(430)	
Distribution-Measuring and reg - Uniforms Capitalized 8750-07444	-	-	-	-	(38)	(32)	-	-	-	(68)	-	-	-	-	
Meter and house regulator expe - Uniforms Capitalized 8780-07444	(87)	(225)	-	(181)	-	-	(84)	-	-	-	-	-	-	(54)	
Distribution-Maintenance of st - Uniforms Capitalized 8860-07444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Maint of mains - Uniforms Capitalized 8870-07444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance of services - Uniforms Capitalized 8920-07444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer accounts-Meter readin - Uniforms Capitalized 9020-07444	(152)	(144)	(179)	(1,166)	(103)	(86)	-	(149)	(333)	-	-	(382)	208	(124)	
Customer accounts-Customer rec - Uniforms Capitalized 9030-07444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A&G-Employee pensions and bene - Uniforms Capitalized 9260-07444	(3,159)	(6,081)	(8,868)	(9,193)	(1,614)	(1,248)	(881)	(1,781)	(880)	(140)	(471)	(543)	(3,253)	(3,166)	
A&G-Employee pensions and bene - Non-Qual Retirement Exp 9260-07449	117	-	-	-	-	-	-	-	-	-	-	-	-	-	
A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07450	714	862	922	922	833	822	837	1,379	2,610	860	1,080	1,058	-	-	
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07463	877	849	877	877	793	877	849	1,086	871	900	871	900	-	-	
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	189	228	237	237	214	237	229	237	229	237	237	229	237	237	
Customer accounts-Meter readin - Misc Employee Welfare Exp 9020-07499	-	-	-	-	-	-	-	105	-	-	50	-	-	-	
Customer accounts-Customer rec - Misc Employee Welfare Exp 9030-07499	-	-	137	-	411	-	-	-	49	147	-	-	39	100	
Sales-Supervision - Misc Employee Welfare Exp 9110-07499	-	-	-	28	-	-	-	-	-	-	-	-	-	-	
A&G-Office supplies & expanse - Misc Employee Welfare Exp 9210-07499	-	-	-	-	-	-	89	-	-	-	-	-	-	-	
A&G-Outside services employed - Misc Employee Welfare Exp 9230-07499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A&G-Injuries & damages - Misc Employee Welfare Exp 9250-07499	8	597	-	-	-	140	8	269	41	601	512	288	107	266	
A&G-Employee pensions and bene - Misc Employee Welfare Exp 9260-07499	4,658	4,888	2,692	4,471	4,278	5,930	3,533	4,750	4,293	3,802	4,030	3,604	5,343	3,120	
A&G-Franchise requirements - Misc Employee Welfare Exp 9270-07499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A&G-Regulatory commission expe - Misc Employee Welfare Exp 9280-07499	-	-	-	-	-	-	-	-	-	-	-	-	-	1,361	
Miscellaneous general expenses - Misc Employee Welfare Exp 9302-07499	-	-	-	-	-	-	-	-	178	-	-	-	-	-	
Storage-Purification expenses - Misc Employee Welfare Exp 9210-07499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Storage-Rents - Misc Employee Welfare Exp 8260-07499	-	-	-	-	8	-	-	-	-	-	-	-	-	-	
Other storage expenses-Operati - Misc Employee Welfare Exp 8410-07499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mains expenses - Misc Employee Welfare Exp 8560-07499	102	6	809	350	-	-	-	-	93	-	-	-	-	-	
Distribution-Operation supervi - Misc Employee Welfare Exp 8700-07499	546	35	358	252	485	46	113	-	222	652	625	-	885	-	
Mains and Services Expenses - Misc Employee Welfare Exp 8740-07499	-	146	30	673	-	-	130	247	255	-	-	-	63	22	
Distribution-Measuring and reg - Misc Employee Welfare Exp 8750-07499	-	-	-	-	-	150	-	-	-	-	-	-	-	-	
Distribution-Other expenses - Misc Employee Welfare Exp 8800-07499	-	-	-	-	-	-	25	-	-	-	-	-	15	-	
Distribution-Rents - Misc Employee Welfare Exp 8810-07499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Employee Welfare</b>	<b>9,496</b>	<b>12,703</b>	<b>12,887</b>	<b>19,522</b>	<b>9,103</b>	<b>9,907</b>	<b>7,028</b>	<b>14,750</b>	<b>8,500</b>	<b>9,217</b>	<b>7,962</b>	<b>7,237</b>	<b>11,238</b>	<b>8,021</b>	
A&G-Property insurance - Blueflame Property Insurance 9240-04069	29,234	29,234	45,828	39,852	30,652	31,111	31,111	31,111	31,111	31,111	31,111	31,111	31,111	31,111	
A&G-Office supplies & expanse - Insurance-Other 9210-04070	-	-	-	1,138	-	102	407	-	-	100	733	102	-	-	
A&G-Property insurance - Insurance Capitalized 9240-04072	(16,610)	(16,222)	(25,425)	(16,832)	(16,015)	(17,380)	(17,751)	(17,589)	(18,341)	(18,263)	(18,869)	(18,299)	(17,600)	(17,336)	
Other storage expenses-Operati - Damages 8410-07111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mains expenses - Damages 8560-07111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Operation supervi - Damages 8700-07111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance of measuring and r - Damages 8890-07111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A&G-Injuries & damages - Environmental & Safety 9250-07120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A&G-Employee pensions and bene - Environmental & Safety 9260-07120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Operation supervi - Environmental & Safety 8700-07120	-	-	-	-	-	-	-	-	-	-	-	2,500	-	-	
Mains and Services Expenses - Environmental & Safety 8740-07120	1,525	13,012	549	2,834	303	1,868	607	240	568	144	786	698	698	119	
<b>Insurance</b>	<b>14,150</b>	<b>13,012</b>	<b>20,950</b>	<b>17,793</b>	<b>14,841</b>	<b>13,833</b>	<b>15,635</b>	<b>14,149</b>	<b>13,010</b>	<b>13,536</b>	<b>15,519</b>	<b>13,701</b>	<b>14,089</b>	<b>13,984</b>	
Storage well royalties - Building Lease/Rents Capitalized 8250-04580	(41)	(7)	-	(29)	(2)	(14)	(29)	(151)	(58)	-	-	(5)	(112)	-	
Transmission-Maintenance super - Building Lease/Rents Capitalized 8610-04580	-	-	-	(27)	-	-	-	-	-	-	-	-	-	-	
Distribution-Operation supervi - Building Lease/Rents Capitalized 8700-04580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Measuring and reg - Building Lease/Rents Capitalized 8750-04580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Measuring and reg - Building Lease/Rents Capitalized 8770-04580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Rents - Building Lease/Rents Capitalized 8810-04580	(39,019)	(38,097)	(38,998)	(39,091)	(37,577)	(41,057)	(91,733)	(38,460)	(42,958)	(37,063)	(43,274)	(41,875)	(39,603)	(39,556)	
Storage well royalties - Building Lease/Rents 8250-04581	637	82	-	457	74	80	170	563	183	-	30	-	637	-	
Transmission-Maintenance super - Building Lease/Rents 8610-04581	-	-	-	46	-	-	-	-	-	-	-	-	-	-	

Almos Energy Corporation  
Q&M for KY Div 003  
For the Period October 2013 - September 2017

	Acct-sub	FERC	2013	2013	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
			October	November	December	January	February	March	April	May	June	July	August	September	October	November		
Distribution-Operation supervi - Building Lease/Rents 8700-04581	8700-04581	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and req - Building Lease/Rents 8750-04581	8750-04581	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and req - Building Lease/Rents 8770-04581	8770-04581	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Rents - Building Lease/Rents 8810-04581	8810-04581	8810	68,084	68,832	67,635	70,426	71,516	71,116	149,889	67,725	68,475	60,657	68,705	70,240	67,404	67,887		
A&G-Rents - Building Lease/Rents 9310-04581	9310-04581	9310	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,206	1,206	1,206	1,206	1,206	1,206	1,206		
Customer accounts-Customer rec - Building Maintenance 9030-04582	9030-04582	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Demonstrating and sellin - Building Maintenance 9120-04582	9120-04582	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compressor station expenses - Building Maintenance 8180-04582	8180-04582	8180	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Storage-Maintenance of structu - Building Maintenance 8310-04582	8310-04582	8310	-	88	-	352	600	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Building Maintenance 8700-04582	8700-04582	8700	-	-	233	10,769	-	277	185	-	-	2,800	175	9,239	-	16,549		
Distribution load dispatching - Building Maintenance 8710-04582	8710-04582	8710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Building Maintenance 8740-04582	8740-04582	8740	26	77	77	77	288	173	51	129	262	2,180	155	77	511	13		
Distribution-Measuring and req - Building Maintenance 8750-04582	8750-04582	8750	654	-	235	-	-	-	298	520	-	520	1,090	-	591	277		
Distribution-Measuring and req - Building Maintenance 8760-04582	8760-04582	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and req - Building Maintenance 8770-04582	8770-04582	8770	640	-	90	-	-	-	-	350	350	350	175	175	430	25		
Meter and house regulator expe - Building Maintenance 8780-04582	8780-04582	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Other expenses - Building Maintenance 8800-04582	8800-04582	8800	36	210	31	-	97	154	100	222	2,892	3,410	2,480	500	63	192		
Distribution-Rents - Building Maintenance 8810-04582	8810-04582	8810	22,259	13,511	13,409	16,548	14,287	12,050	12,221	20,630	19,811	14,584	9,281	20,240	16,326	13,872		
Distribution-Maintenance of st - Building Maintenance 8860-04582	8860-04582	8860	17	249	32	959	618	77	32	32	62	127	32	151	32	260		
Maintenance of measuring and r - Building Maintenance 8910-04582	8910-04582	8910	-	-	31	-	-	-	-	-	-	175	-	-	-	-		
Mains and Services Expenses - Railroad easements and crossings 8740-04585	8740-04585	8740	-	-	-	-	-	-	-	-	-	581	-	-	-	-		
Distribution-Rents - Railroad easements and crossings 8810-04585	8810-04585	8810	-	-	-	-	-	-	-	-	-	(200)	-	-	-	-		
A&G-Rents - Utilities 9310-04590	9310-04590	9310	5,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Utilities 9020-04590	9020-04590	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Utilities 9030-04590	9030-04590	9030	20	208	83	126	-	281	81	-	-	-	79	-	-	-	-	-
Transmission-Measuring and req - Utilities 8570-04590	8570-04590	8570	528	478	661	671	604	487	899	485	515	908	430	488	602	344		
Wells expenses - Utilities 8160-04590	8160-04590	8160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lines expenses - Utilities 8170-04590	8170-04590	8170	128	91	91	150	143	153	150	147	145	143	79	259	81	126		
Compressor station expenses - Utilities 8180-04590	8180-04590	8180	177	45	35	126	33	83	65	96	94	37	80	111	93	30		
Compressor station fuel and po - Utilities 8190-04590	8190-04590	8190	78	-	197	71	82	76	72	79	2	74	-	161	79	73		
Storage-Measuring and regulat - Utilities 8200-04590	8200-04590	8200	101	34	448	363	302	252	197	152	105	101	100	34	124	134		
Storage-Purification expenses - Utilities 8210-04590	8210-04590	8210	139	25	142	165	287	188	207	328	215	194	48	120	144			
Distribution-Operation supervi - Utilities 8700-04590	8700-04590	8700	8,501	6,255	7,091	6,750	7,611	6,806	7,514	7,767	5,834	6,639	8,355	9,042	10,177	5,801		
Distribution load dispatching - Utilities 8710-04590	8710-04590	8710	59	43	23	20	42	43	22	61	22	20	44	41	23	67		
Mains and Services Expenses - Utilities 8740-04590	8740-04590	8740	3,167	2,812	3,650	4,017	3,152	3,468	3,321	3,518	3,198	3,352	3,107	4,418	4,424	2,380		
Distribution-Measuring and req - Utilities 8750-04590	8750-04590	8750	89	89	87	90	97	87	81	75	81	100	101	87	99	80		
Distribution-Measuring and req - Utilities 8760-04590	8760-04590	8760	-	-	-	-	-	-	-	-	-	-	135	-	-	-		
Distribution-Measuring and req - Utilities 8770-04590	8770-04590	8770	87	93	489	647	73	389	346	645	146	81	81	805	472	79		
Meter and house regulator expe - Utilities 8780-04590	8780-04590	8780	1,284	626	1,423	1,243	1,353	1,308	941	1,447	1,293	874	849	2,465	1,218	844		
Distribution-Other expenses - Utilities 8800-04590	8800-04590	8800	-	-	-	-	81	-	-	-	-	-	-	240	-	-		
Distribution-Rents - Utilities 8810-04590	8810-04590	8810	1,572	610	1,595	1,640	1,081	950	985	1,380	1,263	1,279	1,248	3,850	1,901	461		
Storage-Other expenses - Utilities 8240-04590	8240-04590	8240	22	-	89	23	33	26	19	24	19	80	22	52	22			
Storage well royalties - Utilities 8250-04590	8250-04590	8250	80	-	1,260	802	4,457	2,658	1,283	484	162	104	244	152	214	571		
Other fuel & power for compres - Utilities 8550-04590	8550-04590	8550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains expenses - Utilities 8560-04590	8560-04590	8560	2,235	1,365	1,745	1,785	1,762	1,871	1,515	1,773	1,450	1,662	1,714	1,871	1,912	1,600		
Distribution-Operation supervi - Misc Rents 8700-04592	8700-04592	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Other expenses - Misc Rents 8800-04592	8800-04592	8800	-	-	-	-	-	52	-	-	-	-	-	-	-	-	-	-
Distribution-Rents - Misc Rents 8810-04592	8810-04592	8810	-	-	-	52	180	-	-	-	-	-	-	-	-	-	-	-
Distribution-Maintenance of st - Misc Rents 8860-04592	8860-04592	8860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Capitalized Utility Costs 8700-04599	8700-04599	8700	(5,209)	(3,681)	(4,357)	(9,827)	(4,266)	(4,240)	(4,628)	(4,639)	(3,688)	(7,202)	(5,477)	(11,766)	(6,242)	(11,103)		
Distribution-Other expenses - Capitalized Utility Costs 8800-04599	8800-04599	8800	(21)	(125)	(18)	(97)	(37)	(87)	(56)	(136)	(1,850)	(2,091)	(1,580)	(474)	(43)	(113)		
Distribution-Rents - Capitalized Utility Costs 8910-04599	8910-04599	8910	(14,434)	(8,282)	(8,633)	(11,487)	(8,818)	(7,745)	(7,689)	(13,211)	(14,025)	(9,505)	(8,832)	(15,115)	(11,315)	(8,952)		
Mains expenses - Capitalized Utility Costs 8560-04599	8560-04599	8560	(1,237)	(709)	(946)	(915)	(889)	(821)	(900)	(885)	(1,123)	(1,171)	(1,163)	(885)				
Compressor station expenses - Capitalized Utility Costs 8180-04599	8180-04599	8180	(148)	(38)	(30)	(107)	(28)	(71)	(55)	(82)	(80)	(82)	(76)	(95)	(79)	(25)		
Rent, Maint., & Utilities			55,107	44,270	48,030	60,076	58,247	50,005	76,693	60,815	46,269	48,841	41,782	55,116	50,233	52,072		
Mains and Services Expenses - Vehicle Lease Payments 8740-03002	8740-03002	8740	74,608	65,513	78,347	74,178	73,340	69,730	81,223	70,643	76,103	45,274	80,116	51,387	66,739	97,239		
Customer accounts-Meter readin - Vehicle Lease Payments 9020-03002	9020-03002	9020	-	-	-	-	-	-	-	-	24	-	-	-	-	-		
Field measuring and regulating - Capitalized transportation costs 7560-03003	7560-03003	7560	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Wells expenses - Capitalized transportation costs 8160-03003	8160-03003	8160	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Lines expenses - Capitalized transportation costs 8170-03003	8170-03003	8170	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-		
Compressor station expenses - Capitalized transportation costs 8180-03003	8180-03003	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Storage-Purification expenses - Capitalized transportation costs 8210-03003	8210-03003	8210	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Storage-Other expenses - Capitalized transportation costs 8240-03003	8240-03003	8240	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other storage expenses-Operati - Capitalized transportation costs 8410-03003	8410-03003	8410	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Mains expenses - Capitalized transportation costs 8560-03003	8560-03003	8560	(68)	-	(1)	(1)	(1)	(4)	(38)	(2)	(229)	(3)	(408)	(7)	(40)	-		
Transmission-Maintenance of me - Capitalized transportation costs 8650-03003	8650-03003	8650	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Distribution-Operation supervi - Capitalized transportation costs 8700-03003	8700-03003	8700	(37)	(60)	(195)	(55)	(104)	(337)	(80)	(51)	(248)	(34)	(72)	(233)	(90)	(65)		

Atmos Energy Corporation  
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	Acct-sub	FERC	2013	2013	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
			October	November	December	January	February	March	April	May	June	July	August	September	October	November
Mains and Services Expenses - Vehicle Expense 8740-03004	8740-03004	8740	123,495	88,907	93,669	98,993	80,657	103,061	176,103	104,673	98,184	127,343	107,473	115,621	117,469	93,873
Distribution-Measuring and reg - Vehicle Expense 8750-03004	8750-03004	8750	-	-	-	-	21	88	101	13	-	-	-	-	-	99
Distribution-Measuring and reg - Vehicle Expense 8760-03004	8760-03004	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter and house regulator expe - Vehicle Expense 8780-03004	8780-03004	8780	-	105	326	173	190	112	240	200	301	407	1,159	1,330	538	78
Distribution-Other expenses - Vehicle Expense 8800-03004	8800-03004	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Maintenance of ot - Vehicle Expense 8940-03004	8940-03004	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Vehicle Expense 9020-03004	9020-03004	9020	1,929	-	-	-	-	-	-	52	-	-	-	41	-	10
Mains and Services Expenses - Equipment Lease 8740-04301	8740-04301	8740	29,433	28,634	32,164	28,623	28,393	28,383	29,488	33,340	32,558	29,810	35,415	37,105	36,682	34,609
Miscellaneous general expenses - Heavy Equipment 9302-04302	9302-04302	9302	-	-	-	-	-	-	-	-	-	-	-	-	52	-
Distribution-Maint of mains - Heavy Equipment 8870-04302	8870-04302	8870	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Maintenance of ot - Heavy Equipment 8940-04302	8940-04302	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Heavy Equipment 8740-04302	8740-04302	8740	22,264	18,811	20,447	8,667	1,418	8,349	20,900	14,023	15,682	11,495	10,262	14,550	27,147	12,388
Distribution-Measuring and reg - Heavy Equipment 8750-04302	8750-04302	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and reg - Heavy Equipment 8770-04302	8770-04302	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter and house regulator expe - Heavy Equipment 8780-04302	8780-04302	8780	-	-	203	-	276	-	-	-	31	-	71	-	-	101
Distribution-Rents - Heavy Equipment 8810-04302	8810-04302	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains expenses - Heavy Equipment 8560-04302	8560-04302	8560	3,168	1,910	921	3,214	1,893	-	-	185	-	-	1,154	238	2,150	-
Distribution-Operation supervi - Heavy Equipment 8700-04302	8700-04302	8700	200	32	167	923	63	-	58	191	315	443	68	17	10	20
Wells expenses - Heavy Equipment 8160-04302	8160-04302	8160	-	-	-	-	-	-	-	341	(19)	-	-	-	-	-
Compressor station expenses - Heavy Equipment 8180-04302	8180-04302	8180	1,825	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of compressor stat - Heavy Equipment 8340-04302	8340-04302	8340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains expenses - Heavy Equipment Capitalized 8560-04307	8560-04307	8560	(3,105)	(1,284)	(902)	(3,150)	(1,855)	-	-	(182)	-	-	(1,131)	(231)	(2,107)	-
Distribution-Operation supervi - Heavy Equipment Capitalized 8700-04307	8700-04307	8700	(196)	(31)	(164)	(905)	(82)	-	(55)	(187)	(309)	(434)	(64)	(18)	(10)	(20)
Wells expenses - Heavy Equipment Capitalized 8160-04307	8160-04307	8160	-	-	-	-	-	-	-	(384)	19	-	-	-	-	-
Compressor station expenses - Heavy Equipment Capitalized 8180-04307	8180-04307	8180	(1,789)	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of compressor stat - Heavy Equipment Capitalized 8340-04307	8340-04307	8340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Heavy Equipment Capitalized 9302-04307	9302-04307	9302	-	-	-	-	-	-	-	-	-	-	-	-	(51)	-
Distribution-Maint of mains - Heavy Equipment Capitalized 8870-04307	8870-04307	8870	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Maintenance of ot - Heavy Equipment Capitalized 8940-04307	8940-04307	8940	-	-	-	-	-	-	-	-	-	(338)	(5)	-	-	-
Mains and Services Expenses - Heavy Equipment Capitalized 8740-04307	8740-04307	8740	(50,682)	(46,496)	(51,549)	(36,544)	(29,215)	(35,997)	(49,378)	(48,415)	(47,274)	(40,285)	(44,763)	(48,694)	(62,652)	(46,057)
Distribution-Measuring and reg - Heavy Equipment Capitalized 8750-04307	8750-04307	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and reg - Heavy Equipment Capitalized 8770-04307	8770-04307	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter and house regulator expe - Heavy Equipment Capitalized 8780-04307	8780-04307	8780	-	-	-	(199)	(270)	-	-	-	-	(30)	-	(69)	-	(98)
Distribution-Rents - Heavy Equipment Capitalized 8810-04307	8810-04307	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vehicles &amp; Equip</b>			<b>92,564</b>	<b>67,657</b>	<b>82,330</b>	<b>84,008</b>	<b>78,144</b>	<b>80,493</b>	<b>100,090</b>	<b>79,048</b>	<b>72,445</b>	<b>75,751</b>	<b>75,388</b>	<b>70,978</b>	<b>81,886</b>	<b>83,104</b>
Customer installations expense - Inventory Materials 8790-02001	8790-02001	8790	-	-	-	-	-	-	-	229	-	-	-	-	-	-
Distribution-Rents - Inventory Materials 8810-02001	8810-02001	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of measuring and r - Inventory Materials 8890-02001	8890-02001	8890	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of measuring and r - Inventory Materials 8900-02001	8900-02001	8900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Maintenance of ot - Inventory Materials 8940-02001	8940-02001	8940	-	-	-	-	-	-	-	-	-	158	-	-	-	-
Mains expenses - Inventory Materials 8560-02001	8560-02001	8560	-	-	-	-	-	-	-	-	-	-	971	-	3,133	2,038
Transmission-Measuring and reg - Inventory Materials 8570-02001	8570-02001	8570	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission-Maintenance of ma - Inventory Materials 8630-02001	8630-02001	8630	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Inventory Materials 8700-02001	8700-02001	8700	-	54	-	-	-	-	-	-	130	-	-	-	-	-
Mains and Services Expenses - Inventory Materials 8740-02001	8740-02001	8740	14,293	8,000	10,501	7,573	6,935	10,780	13,597	25,332	15,329	14,822	2,255	11,166	13,591	9,144
Distribution-Measuring and reg - Inventory Materials 8750-02001	8750-02001	8750	-	-	-	-	-	-	-	-	-	-	371	-	-	-
Distribution-Measuring and reg - Inventory Materials 8760-02001	8760-02001	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and reg - Inventory Materials 8770-02001	8770-02001	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains expenses - Warehouse Loading Charge 8560-02004	8560-02004	8560	-	-	-	-	-	-	-	-	-	-	97	-	376	245
Transmission-Measuring and reg - Warehouse Loading Charge 8570-02004	8570-02004	8570	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission-Maintenance of ma - Warehouse Loading Charge 8630-02004	8630-02004	8630	-	-	-	-	-	-	-	-	13	-	-	-	-	-
Distribution-Operation supervi - Warehouse Loading Charge 8700-02004	8700-02004	8700	-	2	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Warehouse Loading Charge 8740-02004	8740-02004	8740	572	320	420	303	356	647	1,088	2,027	1,533	1,452	226	1,340	1,631	1,097
Distribution-Measuring and reg - Warehouse Loading Charge 8750-02004	8750-02004	8750	-	-	-	-	-	-	-	-	-	-	37	-	-	-
Distribution-Measuring and reg - Warehouse Loading Charge 8760-02004	8760-02004	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and reg - Warehouse Loading Charge 8770-02004	8770-02004	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer installations expense - Warehouse Loading Charge 8790-02004	8790-02004	8790	-	-	-	-	-	-	-	18	-	-	-	-	-	-
Distribution-Rents - Warehouse Loading Charge 8810-02004	8810-02004	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of measuring and r - Warehouse Loading Charge 8890-02004	8890-02004	8890	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of measuring and r - Warehouse Loading Charge 8900-02004	8900-02004	8900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Maintenance of ot - Warehouse Loading Charge 8940-02004	8940-02004	8940	-	-	-	-	-	-	-	-	-	16	-	-	-	-
Distribution load dispatching - Non-Inventory Supplies 8710-02005	8710-02005	8710	-	-	-	-	-	6,633	-	2,616	(148)	-	-	-	-	-
Oodorization - Non-Inventory Supplies 8711-02005	8711-02005	8711	2,971	191	-	-	9,019	947	-	-	-	-	-	-	135	-
Distribution-Compressor statio - Non-Inventory Supplies 8720-02005	8720-02005	8720	-	-	-	-	-	-	-	90	-	-	-	-	-	-
Mains and Services Expenses - Non-Inventory Supplies 8740-02005	8740-02005	8740	14,387	7,177	10,848	15,355	12,378	12,899	11,123	15,906	12,753	12,288	11,851	10,748	11,767	8,567
Distribution-Measuring and reg - Non-Inventory Supplies 8750-02005	8750-02005	8750	1,101	1,691	788	3,391	871	4,876	2,365	1,403	22,525	2,208	2,856	3,156	7,574	658
Distribution-Measuring and reg - Non-Inventory Supplies 8760-02005	8760-02005	8760	55	88	-	-	430	-	595	13	901	58	3	-	48	-
Distribution-Measuring and reg - Non-Inventory Supplies 8770-02005	8770-02005	8770	6,884	-	818	9,463	2,498	704	4,233	938	3,868	16,079	5,298	4,233	8,556	229
Meter and house regulator expe - Non-Inventory Supplies 8780-02005	8780-02005	8780	356	401	154	1,482	198	167	447	1,019	264	288	21	509	607	1,839
Customer installations expense - Non-Inventory Supplies 8790-02005	8790-02005	8790	1,148	96	96	90	151	-	94	20	94	98	22	206	27	110
Distribution-Other expenses - Non-Inventory Supplies 8800-02005	8800-02005	8800	47	50	278	286	307	104	982	138	165	132	475	155	152	53
Distribution-Rents - Non-Inventory Supplies 8810-02005	8810-02005	8810	82	-	32	-	13	-	40	-	-	140	-	28	-	-
Distribution-Maintenance of st - Non-Inventory Supplies 8860-02005	8860-02005	8860	54	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Maint of mains - Non-Inventory Supplies 8870-02005	8870-02005	8870	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of measuring and r - Non-Inventory Supplies 8890-02005	8890-02005	8890	-	-	-											

Atmos Energy Corporation  
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For the Period October 2013 - September 2017

	Acct-sub	FERC	2013 October	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November
A&G-Employee pensions and bene - Non-Inventories Supplies 9260-02005	9260-02005	9260	-	-	-	-	-	-	-	-	-	-	76	-	-	-
Wells expenses - Non-Inventories Supplies 8160-02005	8160-02005	8160	585	780	235	4,003	179	281	1,257	-	48	1,133	697	866	447	-
Lines expenses - Non-Inventories Supplies 8170-02005	8170-02005	8170	-	59	-	23	110	24	49	415	828	217	-	-	-	-
Compressor station expenses - Non-Inventories Supplies 8180-02005	8180-02005	8180	364	581	395	460	32	720	569	1,155	550	3,342	1,143	3,201	1,148	1,028
Storage-Measuring and regulati - Non-Inventories Supplies 8200-02005	8200-02005	8200	-	46	-	-	-	-	-	-	-	-	-	-	-	-
Storage-Purification expenses - Non-Inventories Supplies 8210-02005	8210-02005	8210	558	2,814	1,095	3,910	51	1,894	1,655	190	42	14	5	-	144	874
Storage-Other expenses - Non-Inventories Supplies 8240-02005	8240-02005	8240	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Storage-Maintenance of struts - Non-Inventories Supplies 8310-02005	8310-02005	8310	-	-	-	10	-	-	-	42	-	-	-	-	-	-
Maintenance of compressor stat - Non-Inventories Supplies 8340-02005	8340-02005	8340	469	64	32	23	-	-	7	52	367	49	-	-	-	130
Maintenance of measuring and r - Non-Inventories Supplies 8350-02005	8350-02005	8350	-	-	-	-	-	-	-	-	21	-	-	-	-	-
Processing-Maintenance of puri - Non-Inventories Supplies 8360-02005	8360-02005	8360	9	-	-	-	272	-	-	-	-	-	-	249	-	-
Maintenance of other equipment - Non-Inventories Supplies 8370-02005	8370-02005	8370	-	-	-	-	-	-	-	-	-	-	-	19	-	-
Other storage expenses-Operati - Non-Inventories Supplies 8410-02005	8410-02005	8410	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communication system expenses - Non-Inventories Supplies 8520-02005	8520-02005	8520	-	-	-	-	-	-	-	-	-	-	-	-	-	86
Mains expenses - Non-Inventories Supplies 8560-02005	8560-02005	8560	1,054	1,233	793	1,105	11,683	2,349	1,733	681	1,153	2,462	2,284	1,436	1,178	838
Transmission-Measuring and reg - Non-Inventories Supplies 8570-02005	8570-02005	8570	181	130	313	95	-	487	1,110	206	290	291	279	952	304	-
Transmission-Other expenses - Non-Inventories Supplies 8590-02005	8590-02005	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission-Maintenance of ma - Non-Inventories Supplies 8630-02005	8630-02005	8630	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission-Maintenance of ma - Non-Inventories Supplies 8650-02005	8650-02005	8650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission-Maintenance of ot - Non-Inventories Supplies 8670-02005	8670-02005	8670	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Non-Inventories Supplies 8700-02005	8700-02005	8700	1,669	571	158	162	787	642	519	639	1,288	311	317	291	918	444
Meter and house regulator exps - Parts 8780-04306	8780-04306	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Parts 8740-04305	8740-04305	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Maintenance of ot - Office Supplies 8940-05010	8940-05010	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Operation su - Office Supplies 9010-05010	9010-05010	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Office Supplies 9020-05010	9020-05010	9020	44	-	-	-	-	69	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Office Supplies 9030-05010	9030-05010	9030	845	824	212	1,328	386	1,279	791	343	1,630	339	773	571	654	1,802
Customer service-Operatiing Inf - Office Supplies 9090-05010	9090-05010	9090	-	100	25	57	-	374	26	-	-	-	-	-	-	-
Sales-Supervision - Office Supplies 9110-05010	9110-05010	9110	52	5	12	-	-	-	-	-	-	-	-	36	-	-
Sales-Demonstrating and sellin - Office Supplies 9120-05010	9120-05010	9120	-	181	-	-	6	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Office Supplies 9210-05010	9210-05010	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Office Supplies 9260-05010	9260-05010	9260	-	-	-	-	-	-	-	-	-	138	-	-	-	-
A&G-Regulatory commission exps - Office Supplies 9280-05010	9280-05010	9280	-	-	-	86	98	-	-	-	-	-	-	-	-	-
Storage-Operation supervision - Office Supplies 8140-05010	8140-05010	8140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compressor station expenses - Office Supplies 8180-05010	8180-05010	8180	-	-	23	-	-	-	-	-	-	-	-	-	-	-
Mains expenses - Office Supplies 8560-05010	8560-05010	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Office Supplies 8700-05010	8700-05010	8700	5,844	5,987	6,028	5,816	6,793	6,246	6,860	7,635	4,501	9,970	6,306	4,177	7,564	6,890
Mains and Services Expenses - Office Supplies 8740-05010	8740-05010	8740	352	1,645	2,533	505	481	978	317	100	172	1,163	1,132	2,722	1,205	262
Distribution-Measuring and reg - Office Supplies 8750-05010	8750-05010	8750	-	-	-	-	-	-	-	-	-	-	13	-	-	-
Meter and house regulator exps - Office Supplies 8780-05010	8780-05010	8780	1,165	892	765	1,560	1,573	1,538	115	893	411	781	1,105	387	943	730
Customer Installations expense - Office Supplies 8790-05010	8790-05010	8790	-	-	113	-	-	-	54	-	50	-	-	-	-	-
Distribution-Other expenses - Office Supplies 8800-05010	8800-05010	8800	30	57	15	59	142	116	59	41	-	-	99	44	-	172
Distribution-Rents - Office Supplies 8810-05010	8810-05010	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Materials &amp; Supplies</b>			<b>60,401</b>	<b>37,966</b>	<b>37,538</b>	<b>65,186</b>	<b>58,336</b>	<b>57,102</b>	<b>50,870</b>	<b>65,000</b>	<b>70,162</b>	<b>69,917</b>	<b>41,815</b>	<b>48,474</b>	<b>74,164</b>	<b>40,077</b>
Storage-Operation supervision - Software Maintenance 8140-04201	8140-04201	8140	500	30	-	-	-	-	-	-	-	-	-	541	-	-
Distribution-Operation supervi - Software Maintenance 8700-04201	8700-04201	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - IT Equipment 8700-04212	8700-04212	8700	3,284	-	-	42	-	-	-	-	-	-	-	3,283	-	-
Distribution-Rents - IT Equipment 8810-04212	8810-04212	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Information Technologies</b>			<b>3,784</b>	<b>30</b>	<b>-</b>	<b>42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,824</b>	<b>-</b>	<b>-</b>
Distribution-Operation supervi - Monthly Lines and service 8700-05310	8700-05310	8700	11,145	11,687	10,786	11,730	11,264	9,840	8,623	9,789	11,152	10,877	12,653	11,752	13,765	9,331
Sales-Supervision - Long Distance 9110-05312	9110-05312	9110	-	-	-	-	6	-	-	-	5	-	-	-	-	-
A&G-Office supplies & expense - Long Distance 9210-05312	9210-05312	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Long Distance 8700-05314	8700-05314	8700	259	433	688	488	1,630	-	1,666	743	887	558	820	731	297	391
Distribution-Operation supervi - Toll Free Long Distance 8700-05314	8700-05314	8700	3,980	5,380	5,995	4,930	6,841	6,842	-	5,547	5,209	4,340	4,958	5,281	4,590	7,305
Sales-Supervision - Telecom Maintenance & Repair 9110-05316	9110-05316	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Telecom Maintenance & Repair 8700-05316	8700-05316	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Measurement & Meter Reading 8700-05323	8700-05323	8700	255	138	148	201	225	158	282	291	163	210	319	563	236	63
Distribution-Maintenance of ot - Measurement & Meter Reading 8940-05323	8940-05323	8940	-	-	-	3,231	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - WAN/LAN/Internet Service 8700-05331	8700-05331	8700	324	345	1,578	1,284	407	494	890	646	636	384	1,116	592	851	477
Sales-Supervision - WAN/LAN/Internet Service 9110-05331	9110-05331	9110	-	-	-	-	5	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - AMI Tower Rent 9020-05351	9020-05351	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - AMI Tower Fees 9020-05352	9020-05352	9020	-	-	-	-	-	-	-	-	-	-	-	525	1,050	1,050
Distribution-Maintenance of ot - Cellular, radio, pager charges 8940-05364	8940-05364	8940	32	148	178	-	80	116	253	176	-	279	114	120	148	114
Customer accounts-Meter readin - Cellular, radio, pager charges 9020-05364	9020-05364	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter and house regulator exps - Cellular, radio, pager charges 8780-05364	8780-05364	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Cellular, radio, pager charges 8700-05364	8700-05364	8700	57	11,225	24,983	58	13,745	11,708	17,843	11,678	5,919	17,068	11,812	12,050	11,563	12,064
Mains and Services Expenses - Cellular, radio, pager charges 8740-05364	8740-05364	8740	105	242	-	-	35	-	-	-	33	3	-	-	-	-
Distribution-Measuring and reg - Cellular, radio, pager charges 8750-05364	8750-05364	8750	-	95	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and reg - Cellular, radio, pager charges 8770-05364	8770-05364	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Cell service for data uses 8700-05376	8700-05376	8700	287	4,785	9,284	287	2,913	5,048	11,182	4,878	1,813	8,030	4,884	4,790	4,635	4,868
A&G-Office supplies & expense - Cell phone equipment and accessories 9210-05377	9210-05377	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Cell phone equipment and accessories 9020-05377	9020-05377	9020	-	18	-	-	-	-	-	-	-	-	-	-	-	-
Customer service-Operatiing int - Cell phone equipment and accessories 9090-05377	9090-05377	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Supervision - Cell phone equipment and accessories 9110-05377	9110-05377	9110	-	-	-	-	-	-	-	-	-	-	-	39	-	-
Meter and house regulator exps - Cell phone equipment																

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	Acct-sub	FERC	2013	2013	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	
			October	November	December	January	February	March	April	May	June	July	August	September	October	November
Customer accounts-Meter readin - Capitalized Telecom Costs 9020-05399	9020-05399	9020	-	(9)	-	-	-	-	-	-	-	-	-	-	-	
Customer service-Operating inf - Capitalized Telecom Costs 9090-05398	9090-05398	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales-Supervision - Capitalized Telecom Costs 9110-05399	9110-05399	9110	-	-	-	-	(6)	-	-	(3)	(23)	-	-	-	-	
Meter and house regulator expe - Capitalized Telecom Costs 8780-05399	8780-05399	8780	(4)	(15)	(18)	-	(59)	(6)	-	-	(12)	-	(37)	(3)	-	
Distribution-Other expenses - Capitalized Telecom Costs 8800-05399	8800-05399	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Operation supervi - Capitalized Telecom Costs 8700-05399	8700-05399	8700	(8,917)	(15,170)	(25,212)	(7,001)	(16,355)	(15,118)	(21,122)	(14,921)	(11,304)	(21,355)	(17,919)	(16,455)	(16,959)	
Mains and Services Expenses - Capitalized Telecom Costs 8740-05399	8740-05399	8740	(104)	(252)	-	(31)	(186)	(8)	(9)	(30)	(51)	(137)	(63)	(75)	(27)	
Distribution-Measuring and reg - Capitalized Telecom Costs 8750-05399	8750-05399	8750	-	(81)	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Measuring and reg - Capitalized Telecom Costs 8770-05399	8770-05399	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	
Telecom			9,983	19,507	32,168	12,006	23,023	19,749	19,600	18,758	14,309	21,438	18,718	20,029	20,573	21,040
Distribution-Operation supervi - Required By Law, Safety 8700-04002	8700-04002	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mains and Services Expenses - Required By Law, Safety 8740-04002	8740-04002	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	
Meter and house regulator expe - Required By Law, Safety 8780-04002	8780-04002	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	
A&G-Injuries & damages - Promo Sales, Consumer Rel 9250-04017	9250-04017	9250	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer service-Operating inf - Safety 9090-04018	9090-04018	9090	-	-	-	-	-	-	-	-	2,900	-	-	-	-	
Customer accounts-Customer rec - Safety 9030-04018	9030-04018	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	
A&G-Injuries & damages - Safety 9250-04018	9250-04018	9250	-	-	-	127	-	165	10	-	-	-	-	-	-	
A&G-Employee pensions and bene - Safety 9280-04018	9280-04018	9280	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other storage expenses-Operatl - Safety 8410-04018	8410-04018	8410	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Operation supervi - Safety 8700-04018	8700-04018	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mains and Services Expenses - Safety 8740-04018	8740-04018	8740	-	-	-	-	-	-	-	-	-	-	-	25	68	
Meter and house regulator expe - Safety 8780-04018	8780-04018	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Other expenses - Safety 8800-04018	8800-04018	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Rents - Safety 8810-04018	8810-04018	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Operation supervi - Promo Other, Misc 8700-04021	8700-04021	8700	-	-	-	-	-	-	-	-	-	-	-	500	(500)	
Customer service-Operating inf - Promo Other, Misc 9090-04021	9090-04021	9090	-	-	-	-	-	-	-	-	-	-	-	4,639	700	
Sales-Supervision - Promo Other, Misc 9110-04021	9110-04021	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales-Demonstrating and sellin - Promo Other, Misc 9120-04021	9120-04021	9120	83	56	728	184	190	281	-	374	33	80	11	282	76	
Sales-Advertising expenses - Promo Other, Misc 9130-04021	9130-04021	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mains and Services Expenses - Promo Sales, Misc 8740-04022	8740-04022	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Other expenses - GCA Public Notice Publication 8800-04023	8800-04023	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous general expenses - Community Rel&Trade Shows 9302-04040	9302-04040	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer accounts-Customer rec - Community Rel&Trade Shows 9030-04040	9030-04040	9030	-	-	-	-	-	-	-	-	-	-	-	10	-	
Customer service-Operating inf - Community Rel&Trade Shows 9090-04040	9090-04040	9090	-	-	2,894	-	-	-	-	-	-	-	-	-	-	
Sales-Supervision - Community Rel&Trade Shows 9110-04040	9110-04040	9110	98	335	-	322	115	91	-	659	310	178	-	1,486	569	
Sales-Demonstrating and sellin - Community Rel&Trade Shows 9120-04040	9120-04040	9120	3,869	125	1,524	1,545	1,153	300	1,199	241	238	2,713	75	1,559	1,324	
Sales-Advertising expenses - Community Rel&Trade Shows 9130-04040	9130-04040	9130	-	1,148	43	395	-	-	1,345	275	-	-	100	1,917	146	
Sales-Miscellaneous sales expe - Community Rel&Trade Shows 9160-04040	9160-04040	9160	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Operation supervi - Community Rel&Trade Shows 8700-04040	8700-04040	8700	-	-	-	-	-	-	-	-	-	-	120	-	-	
Sales-Advertising expenses - Gas Light Right Program 9130-04041	9130-04041	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer accounts-Customer rec - Advertising 9030-04044	9030-04044	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer service-Supervision - Advertising 9070-04044	9070-04044	9070	-	-	-	-	-	-	-	-	34	-	-	-	-	
Customer service-Miscellaneous - Advertising 9100-04044	9100-04044	9100	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales-Supervision - Advertising 9110-04044	9110-04044	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales-Demonstrating and sellin - Advertising 9120-04044	9120-04044	9120	-	-	-	-	-	-	319	-	-	-	-	-	-	
Sales-Advertising expenses - Advertising 9130-04044	9130-04044	9130	2,178	4,360	1,215	1,899	125	1,544	144	2,412	1,065	970	1,790	477	738	
Distribution-Operation supervi - Advertising 8700-04044	8700-04044	8700	-	-	-	-	-	476	-	-	-	-	-	-	-	
Customer accounts-Customer rec - Customer Relations & Assist 9030-04046	9030-04046	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer service-Operating inf - Customer Relations & Assist 9090-04046	9090-04046	9090	-	4,026	-	-	-	-	-	-	-	-	-	-	271	
Sales-Supervision - Customer Relations & Assist 9110-04046	9110-04046	9110	29	1,840	1,000	-	-	125	-	217	-	218	83	961	900	
Sales-Demonstrating and sellin - Customer Relations & Assist 9120-04046	9120-04046	9120	9,854	6,654	9,706	5,484	4,198	3,681	4,479	10,076	4,880	2,900	2,778	8,932	10,792	
Sales-Advertising expenses - Customer Relations & Assist 9130-04046	9130-04046	9130	-	-	-	-	-	302	16	3,959	1,500	764	-	-	3,664	
A&G-Office supplies & expense - Customer Relations & Assist 9210-04046	9210-04046	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Operation supervi - Customer Relations & Assist 8700-04046	8700-04046	8700	-	-	-	545	104	-	-	-	-	74	-	-	860	
Marketing			16,111	18,555	17,110	10,482	5,882	6,489	7,671	18,632	8,060	10,385	4,957	20,770	15,128	9,213
Distribution-Operation supervi - Public Relations 8700-04146	8700-04146	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	
Directors & Shareholders & PR			-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Operation supervi - Membership Fees 8700-05415	8700-05415	8700	-	-	-	413	-	-	-	-	-	1,960	-	240	-	
Mains and Services Expenses - Membership Fees 8740-05415	8740-05415	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	
Meter and house regulator expe - Membership Fees 8780-05415	8780-05415	8780	-	-	-	-	150	-	-	-	-	-	-	-	-	
Distribution-Other expenses - Membership Fees 8800-05415	8800-05415	8800	87	-	-	-	-	-	-	-	-	-	-	-	-	
Customer service-Operating inf - Membership Fees 9090-05415	9090-05415	9090	-	-	-	-	100	-	-	-	-	-	-	-	-	
Sales-Supervision - Membership Fees 9110-05415	9110-05415	9110	-	-	-	-	-	35	-	-	-	35	-	-	-	
A&G-Office supplies & expense - Membership Fees 9210-05415	9210-05415	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous general expenses - Membership Fees 9302-05415	9302-05415	9302	-	-	-	-	-	-	-	-	-	-	-	-	75	
Distribution-Operation supervi - Club Dues - Nondeductible 8700-05418	8700-05418	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Operation supervi - Club Dues - Deductible 8700-05417	8700-05417	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer service-Operating inf - Club Dues - Deductible 9090-05417	9090-05417	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous general expenses - Club Dues - Deductible 9302-05417	9302-05417	9302	-	-	-	-	-	-	-	-	-	-	-	-	295	
Miscellaneous general expenses - Association Dues 9302-07510	9302-07510	9302	3,325	12,050	730	6,955	5,595	325	8,275	20	9,590	1,000	4,112	405	350	
A&G-Maintenance of general pla - Association Dues 9320-07510	9320-07510	9320	-	-	-	-	-	-	-	-	-	-	-	-	650	
Distribution-Operation supervi - Association Dues 8700-07510	8700-07510	8700	-	-	-	-	-	-	-	-	-	-	10,250	-	2,000	
Distribution-Other expenses - Association Dues 8800-07510	8800-07510	8800	-	-	-	-	-	-	-	-	-	-	-	140	-	
Sales-Supervision - Association Dues 9110-07510	9110-07510	9110	-	-	385	-	-	-	-	-	-	-	-	-	100	
Sales-Demonstrating and sellin - Association Dues 9120-07510	9120-07510	9120	630	255	1,100	1,220	300	-	-	240	(385)	-	-	-	(100)	
Sales-Supervision - Donations 9110-07520	9110-07520	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous general expenses - Donations 9302-07520	9302-07520	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution-Operation supervi - Donations 8700-07520	8700-07520	8700	-	-	-	-	-	-	-	-	-	(250)	-	-	-	
Distribution-Other expenses - Donations 8800-07520	8800-07520	8800	-	-	-	-	-	-	-	-	-	-	-	-	100	
Dues & Membership Fees			4,042	12,305	2,215	8,568	6,145	360	8,275	390	8,945	2,995	14,362	785	2,820	850
Compressor station expenses - Postage/Delivery Services 8180-05111	8180-05111	8180	8	3	9	-	-	-	-	-	-	34	-	-		

Atmos Energy Corporation  
 O&M for KY Div 005  
 For the Period October 2013 - September 2017

	Acct-sub	FERC	2013 October	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November
Mains expenses - Postage/Delivery Services 8680-05111	8680-05111	8680	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Postage/Delivery Services 8700-05111	8700-05111	8700	931	277	916	204	359	203	1,218	388	282	1,157	243	851	290	168
Mains and Services Expenses - Postage/Delivery Services 8740-05111	8740-05111	8740	84	50	422	29	182	131	197	95	105	41	52	118	87	72
Distribution-Measuring and req - Postage/Delivery Services 8750-05111	8750-05111	8750	-	-	-	-	-	-	-	25	-	-	-	-	-	-
Meter and house regulator expe - Postage/Delivery Services 8780-05111	8780-05111	8780	-	-	-	-	-	-	-	83	-	-	-	-	-	-
Distribution-Other expenses - Postage/Delivery Services 8800-05111	8800-05111	8800	-	48	-	-	-	-	-	-	-	-	10	-	-	-
Distribution-Maintenance super - Postage/Delivery Services 8850-05111	8850-05111	8850	-	-	-	-	-	-	-	-	-	84	-	-	-	-
Distribution-Maintenance of st - Postage/Delivery Services 8860-05111	8860-05111	8860	72	125	148	20	174	38	91	174	279	-	195	41	-	14
Customer accounts-Operation su - Postage/Delivery Services 9010-05111	9010-05111	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Postage/Delivery Services 9020-05111	9020-05111	9020	-	-	-	18	-	2,633	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Postage/Delivery Services 9030-05111	9030-05111	9030	43	122	58	122	113	24	11	6	49	-	101	220	223	11
Customer service-Operating inf - Postage/Delivery Services 9090-05111	9090-05111	9090	-	-	-	-	-	-	-	-	-	4	-	-	-	-
Sales-Supervision - Postage/Delivery Services 9110-05111	9110-05111	9110	-	-	-	-	131	-	-	-	-	-	-	73	171	-
Sales-Demonstrating and sellin - Postage/Delivery Services 9120-05111	9120-05111	9120	-	-	95	-	-	-	-	-	-	-	-	-	9	-
Sales-Miscellaneous sales expe - Postage/Delivery Services 9160-05111	9160-05111	9160	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Postage/Delivery Services 9210-05111	9210-05111	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Postage/Delivery Services 9260-05111	9260-05111	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Regulatory commission expe - Postage/Delivery Services 9290-05111	9290-05111	9290	739	-	555	68	153	221	-	-	164	49	-	-	-	-
Print & Postages			1,875	623	2,205	462	1,112	3,250	1,517	771	879	1,369	674	1,400	588	263
Customer accounts-Meter readin - Meals and Entertainment 9020-05411	9020-05411	9020	173	367	309	170	167	132	177	71	-	195	241	133	139	782
Customer accounts-Customer rec - Meals and Entertainment 9030-05411	9030-05411	9030	694	145	101	19	254	151	1,048	742	-	523	310	183	628	261
Customer service-Operating inf - Meals and Entertainment 9090-05411	9090-05411	9090	397	445	109	74	181	422	397	-	293	597	439	108	30	975
Sales-Supervision - Meals and Entertainment 9110-05411	9110-05411	9110	764	418	277	287	734	668	630	436	1,040	778	277	412	220	798
Sales-Demonstrating and sellin - Meals and Entertainment 9120-05411	9120-05411	9120	-	-	600	-	95	-	-	(452)	-	-	-	-	-	-
Sales-Advertising expenses - Meals and Entertainment 9130-05411	9130-05411	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Meals and Entertainment 9210-05411	9210-05411	9210	-	12	74	-	82	37	16	-	112	-	-	77	-	9
A&G-Employee pensions and bene - Meals and Entertainment 9260-05411	9260-05411	9260	-	-	-	-	486	-	-	-	-	-	-	-	-	-
A&G-Regulatory commission expe - Meals and Entertainment 9290-05411	9290-05411	9290	-	197	823	1,336	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Meals and Entertainment 9302-05411	9302-05411	9302	-	-	-	-	-	-	-	-	-	120	-	240	-	-
Other storage expenses-Operati - Meals and Entertainment 9410-05411	9410-05411	9410	-	-	-	-	-	-	-	-	-	-	-	-	-	48
Mains expenses - Meals and Entertainment 8580-05411	8580-05411	8580	-	-	-	-	-	-	-	-	-	-	284	382	154	605
Transmission-Measuring and req - Meals and Entertainment 8570-05411	8570-05411	8570	-	-	-	-	-	-	-	-	-	-	-	-	50	-
Distribution-Operation supervi - Meals and Entertainment 8700-05411	8700-05411	8700	4,324	5,063	8,840	2,731	6,969	10,969	6,452	5,620	8,291	6,867	5,355	10,875	5,879	6,990
Odorization - Meals and Entertainment 8711-05411	8711-05411	8711	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Meals and Entertainment 8740-05411	8740-05411	8740	367	258	442	62	392	594	1,116	931	709	876	102	508	905	405
Distribution-Measuring and req - Meals and Entertainment 8750-05411	8750-05411	8750	146	-	-	223	85	217	-	187	89	325	-	74	175	48
Distribution-Measuring and req - Meals and Entertainment 8770-05411	8770-05411	8770	-	43	-	-	-	-	-	-	-	-	-	-	-	-
Meter and house regulator expe - Meals and Entertainment 8780-05411	8780-05411	8780	-	35	124	105	203	176	48	210	62	412	343	370	104	44
Distribution-Other expenses - Meals and Entertainment 8800-05411	8800-05411	8800	-	-	-	-	-	-	172	-	-	-	53	-	-	621
Distribution-Operation supervi - Spousal & Dependent Travel 8700-05412	8700-05412	8700	-	-	457	-	-	-	-	-	-	-	-	-	-	8
Mains and Services Expenses - Spousal & Dependent Travel 8740-05412	8740-05412	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	41
Distribution-Measuring and req - Spousal & Dependent Travel 8750-05412	8750-05412	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter and house regulator expe - Spousal & Dependent Travel 8780-05412	8780-05412	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Spousal & Dependent Travel 9020-05412	9020-05412	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Spousal & Dependent Travel 9030-05412	9030-05412	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer service-Operating inf - Spousal & Dependent Travel 9090-05412	9090-05412	9090	-	-	-	-	-	-	-	-	-	-	5	-	-	-
Sales-Supervision - Spousal & Dependent Travel 9110-05412	9110-05412	9110	13	-	5	-	-	-	114	-	-	-	-	-	-	10
A&G-Office supplies & expense - Transportation 9210-05413	9210-05413	9210	582	1,416	715	-	1,850	1,285	498	-	-	-	801	1,259	706	53
A&G-Regulatory commission expe - Transportation 9260-05413	9260-05413	9260	1,219	3,926	2,763	5,585	120	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Transportation 9302-05413	9302-05413	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other storage expenses-Operati - Transportation 9410-05413	9410-05413	9410	-	-	-	-	-	-	-	-	-	-	-	-	-	309
Mains expenses - Transportation 8580-05413	8580-05413	8580	-	-	174	-	-	-	-	-	-	-	-	-	-	-
Transmission-Measuring and req - Transportation 8570-05413	8570-05413	8570	-	-	176	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Transportation 8700-05413	8700-05413	8700	690	486	594	1,474	662	504	2,517	2,706	707	2,742	910	2,586	900	4,394
Mains and Services Expenses - Transportation 8740-05413	8740-05413	8740	-	-	240	-	-	-	-	-	78	506	-	-	42	254
Distribution-Measuring and req - Transportation 8750-05413	8750-05413	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter and house regulator expe - Transportation 8780-05413	8780-05413	8780	-	-	1,015	-	-	-	-	-	-	655	-	697	-	109
Distribution-Other expenses - Transportation 8800-05413	8800-05413	8800	-	-	-	-	-	-	-	-	-	-	198	-	-	368
Customer accounts-Meter readin - Transportation 9020-05413	9020-05413	9020	-	-	636	-	-	-	-	-	-	251	725	1,041	-	525
Customer accounts-Customer rec - Transportation 9030-05413	9030-05413	9030	89	-	299	292	-	99	-	126	-	109	295	-	240	654
Customer service-Operating inf - Transportation 9090-05413	9090-05413	9090	-	1,168	845	587	1,142	1,749	-	-	1,347	1,964	907	1,136	800	1,180
Sales-Supervision - Transportation 9110-05413	9110-05413	9110	2,794	2,495	3,300	2,382	4,085	2,072	3,672	1,438	3,382	1,992	2,592	4,167	3,142	3,302
Customer service-Operating inf - Lodging 9090-05414	9090-05414	9090	-	-	635	307	558	412	-	-	833	773	134	146	-	608
Sales-Supervision - Lodging 9110-05414	9110-05414	9110	727	515	1,404	330	1,681	641	1,110	758	1,332	786	518	663	664	1,340
A&G-Office supplies & expense - Lodging 9210-05414	9210-05414	9210	209	371	499	-	873	682	-	294	-	-	-	560	-	198
A&G-Employee pensions and bene - Lodging 9260-05414	9260-05414	9260	-	-	-	-	-	-	-	-	-	-	-	-	124	-
A&G-Regulatory commission expe - Lodging 9290-05414	9290-05414	9290	411	761	1,025	5,177	743	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Lodging 9302-05414	9302-05414	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other storage expenses-Operati - Lodging 9410-05414	9410-05414	9410	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains expenses - Lodging 8580-05414	8580-05414	8580	-	-	-	-	-	-	-	-	255	267	783	270	-	590
Distribution-Operation supervi - Lodging 8700-05414	8700-05414	8700	938	4,006	7,287	714	3,692	8,332	5,431	5,030	4,116	6,850	5,973	7,685	3,903	8,928
Mains and Services Expenses - Lodging 8740-05414	8740-05414	8740	-	478	405	-	411	1,170	1,608	2,066	1,127	1,782	127	584	496	1,285
Distribution-Measuring and req - Lodging 8750-05414	8750-05414	8750	-	-	-	-	-	211	-	417	-	-	-	-	-	-
Meter and house regulator expe - Lodging 8780-05414	8780-05414	8780	-	-	1,182	-	-	61	211	59	-	973	-	-	-	-
Distribution-Other expenses - Lodging 8800-05414	8800-05414	8800	-	-	-	-	-									

Atmos Energy Corporation  
 O&M for KY Div 008  
 For the Period October 2013 - September 2017

	Acct-sub	FERC	2013 October	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November
Customer accounts-Customer rec - Misc Employee Expense 9030-05419	9030-05419	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer service-Operating inf - Misc Employee Expense 9090-05419	9090-05419	9090	-	-	-	-	-	-	818	-	-	-	-	-	-	-
Sales-Supervision - Misc Employee Expense 9110-05419	9110-05419	9110	24	-	-	-	17	-	-	13	-	-	-	-	-	-
A&G-Office supplies & expense - Misc Employee Expense 9210-05419	9210-05419	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Injuries & damages - Misc Employee Expense 9250-05419	9250-05419	9250	-	(214)	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Misc Employee Expense 9280-05419	9280-05419	9280	-	-	-	22	-	-	-	-	-	-	-	-	-	-
A&G-Regulatory commission expe - Misc Employee Expense 9280-05419	9280-05419	9280	215	252	818	1,299	10	-	-	-	-	-	-	-	-	-
Travel & Entertainment			16,859	32,877	37,980	24,762	26,894	30,819	26,827	19,561	24,139	30,474	24,985	36,011	19,246	40,708
Mains expenses - Employee Development 8560-05420	8560-05420	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Employee Development 8700-05420	8700-05420	8700	-	-	-	-	-	-	-	350	894	435	-	-	-	-
Mains and Services Expenses - Employee Development 8740-05420	8740-05420	8740	-	-	-	-	810	-	-	-	-	-	-	-	-	-
Distribution-Measuring and reg - Employee Development 8750-05420	8750-05420	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter and house regulator expe - Employee Development 8780-05420	8780-05420	8780	-	-	-	150	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Employee Development 9030-05420	9030-05420	9030	884	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer service-Operating inf - Employee Development 9090-05420	9090-05420	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Supervision - Employee Development 9110-05420	9110-05420	9110	-	-	-	-	-	-	10	-	-	-	-	-	-	-
Sales-Demonstrating and sellin - Employee Development 9120-05420	9120-05420	9120	-	-	-	-	-	-	225	-	134	-	-	-	-	-
A&G-Office supplies & expense - Employee Development 9210-05420	9210-05420	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Injuries & damages - Employee Development 9250-05420	9250-05420	9250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Training 8700-05421	8700-05421	8700	-	-	-	378	23	-	300	-	-	-	-	-	-	-
Mains and Services Expenses - Training 8740-05421	8740-05421	8740	25	-	-	500	200	35	150	-	-	150	-	-	-	-
Distribution-Measuring and reg - Training 8750-05421	8750-05421	8750	-	-	-	150	-	-	-	50	-	-	-	-	-	-
Distribution-Other expenses - Training 8800-05421	8800-05421	8800	-	-	-	-	900	-	32	12	-	-	-	-	-	-
Customer service-Operating inf - Training 9090-05421	9090-05421	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Supervision - Training 9110-05421	9110-05421	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Demonstrating and sellin - Training 9120-05421	9120-05421	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Training 9210-05421	9210-05421	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Operator Qualifications Trainings 8700-05422	8700-05422	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Operator Qualifications Training 8740-05422	8740-05422	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other storage expenses-Operati - Books & Manuals 8410-05424	8410-05424	8410	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Books & Manuals 8700-05424	8700-05424	8700	16	-	-	-	-	2,092	-	-	-	-	-	213	13	-
Mains and Services Expenses - Books & Manuals 8740-05424	8740-05424	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Other expenses - Books & Manuals 8800-05424	8800-05424	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer service-Operating inf - Books & Manuals 9090-05424	9090-05424	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Safety Training 8700-05426	8700-05426	8700	-	-	1,133	-	-	-	-	-	-	500	-	500	-	-
Mains and Services Expenses - Safety Training 8740-05426	8740-05426	8740	-	-	-	-	10	7	-	-	-	34	-	24	-	-
Distribution-Other expenses - Safety Training 8800-05426	8800-05426	8800	-	-	-	-	-	-	-	-	15	-	-	-	-	-
A&G-Injuries & damages - Safety Training 9250-05426	9250-05426	9250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Technical (Job Skills) Training 8700-05427	8700-05427	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Technical (Job Skills) Training 8740-05427	8740-05427	8740	-	-	-	-	-	-	-	-	-	69	-	5	-	-
Distribution-Other expenses - Technical (Job Skills) Training 8800-05427	8800-05427	8800	-	-	-	500	-	-	510	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Technical (Job Skills) Training 9280-05427	9280-05427	9280	-	-	-	-	150	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Work Environment Training 8740-05428	8740-05428	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training			935	-	1,133	1,678	2,093	2,135	1,227	412	1,043	619	599	742	13	-
A&G-Injuries & damages - Settlement 9250-05418	9250-05418	9250	-	664	16,150	-	23,576	4,212	1,191	6,032	8,019	6,540	11,341	4,935	98,618	-
Wells expenses - Contract Labor 8160-08111	8160-08111	8160	3,283	-	-	15,916	860	-	-	-	-	-	4,288	9,800	-	-
Lines expenses - Contract Labor 8170-08111	8170-08111	8170	-	-	-	-	-	-	-	-	315	-	-	-	-	-
Compressor station expenses - Contract Labor 8180-08111	8180-08111	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	21
Storage-Purification expenses - Contract Labor 8210-08111	8210-08111	8210	-	-	390	-	390	990	330	-	-	282	-	-	-	-
Storage-Maintenance of structu - Contract Labor 8310-08111	8310-08111	8310	-	-	-	-	-	-	-	-	-	-	300	375	300	675
Maintenance of compressor stat - Contract Labor 8340-08111	8340-08111	8340	-	-	-	-	-	-	525	-	-	-	-	-	-	-
Mains expenses - Contract Labor 8560-08111	8560-08111	8560	1,598	1,698	1,598	3,768	2,042	3,748	1,598	2,798	1,598	12,398	1,698	26,129	63,731	5,165
Transmission-Measuring and reg - Contract Labor 8570-08111	8570-08111	8570	-	-	-	-	-	-	-	-	-	-	-	-	-	4,200
Transmission-Maintenance of ma - Contract Labor 8630-08111	8630-08111	8630	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission-Maintenance of co - Contract Labor 8640-08111	8640-08111	8640	-	-	-	-	-	-	-	-	-	-	-	-	248	103
A&G-Office supplies & expense - Contract Labor 9210-08111	9210-08111	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Outside services employed - Contract Labor 9230-08111	9230-08111	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Contract Labor 9280-08111	9280-08111	9280	-	-	-	-	-	-	-	-	-	-	-	30,000	(10)	-
A&G-Regulatory commission expe - Contract Labor 9280-08111	9280-08111	9280	2,907	2,655	12,277	21,338	12,503	590	-	-	3,659	-	-	-	-	-
Distribution-Operation supervi - Contract Labor 8700-08111	8700-08111	8700	-	-	-	975	2,248	150	-	701	-	-	-	-	44,277	(21,085)
Distribution load dispatching - Contract Labor 8710-08111	8710-08111	8710	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Contract Labor 8740-08111	8740-08111	8740	48,673	31,488	30,383	34,548	42,299	33,161	29,826	63,542	63,546	72,307	89,085	52,488	70,771	56,513
Distribution-Measuring and reg - Contract Labor 8750-08111	8750-08111	8750	-	-	-	-	-	-	-	8,100	-	4,034	-	-	313	-
Distribution-Measuring and reg - Contract Labor 8760-08111	8760-08111	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and reg - Contract Labor 8770-08111	8770-08111	8770	-	-	-	-	480	-	-	4,300	-	2,800	-	-	-	-
Meter and house regulator expe - Contract Labor 8780-08111	8780-08111	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Other expenses - Contract Labor 8800-08111	8800-08111	8800	-	-	-	-	-	-	-	-	-	-	-	8,796	-	-
Distribution-Rents - Contract Labor 8810-08111	8810-08111	8810	-	-	-	-	-	-	475	330	-	-	-	-	-	-
Distribution-Maint of mains - Contract Labor 8870-08111	8870-08111	8870	596	-	-	-	-	-	-	-	-	-	-	-	5,000	2,162
Maintenance of measuring and r - Contract Labor 8810-08111	8810-08111	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Maintenance of ot - Contract Labor 8940-08111	8940-08111	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Contract Labor 9020-08111	9020-08111	9020	92,530	63,581	77,352	86,594	85,001	108,135	81,349	109,840	84,623	74,195	89,756	133,974	120,917	65,021
Customer accounts-Customer rec - Contract Labor 9030-08111	9030-08111	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Supervision - Contract Labor 9110-08111	9110-08111	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Production and gathering-Other - Contract Labor 7590-08111	7590-08111	7590	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-
Customer accounts-Customer rec - Collection Fees 9030-06112	9030-06112	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Bill Print Fees 9030-08116	9030-08116	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meter and house regulator expe - Bill Print Fees 8780-08116	8780-08116	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Outside services employed - Legal 9230-06121	9230-06121	9230	5,000	6,762	5,689	1,085	7,765	10,062								

Atmos Energy Corporation  
O&M for KY Div 009  
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	Acct-sub	FERC	2013 October	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November
<b>Provision for Bad Debt</b>			19,435	24,917	31,563	37,743	83,430	66,166	20,780	94,146	120,424	16,549	17,614	544,342	23,858	27,856
Distribution-Rents - WIP Removal Cost 8810-04882	8810-04882	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and req - Land Rights 8750-04889	8750-04889	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Land Rights 8740-04889	8740-04889	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Land Rights 8700-04889	8700-04889	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of measuring and r - Misc General Expense 8910-07590	8910-07590	8910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Misc General Expense 9020-07590	9020-07590	9020	-	-	-	-	-	-	-	-	6	21	36	10	-	-
Customer accounts-Customer rec - Misc General Expense 9030-07590	9030-07590	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer service-Operating inf - Misc General Expense 9090-07590	9090-07590	9090	-	-	133	-	-	-	-	-	33	-	-	-	-	-
Sales-Supervision - Misc General Expense 9110-07590	9110-07590	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Advertising expenses - Misc General Expense 9130-07590	9130-07590	9130	-	-	-	-	-	-	449	-	-	-	-	-	-	-
A&G-Office supplies & expense - Misc General Expense 9210-07590	9210-07590	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Injuries & damages - Misc General Expense 9250-07590	9250-07590	9250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Misc General Expense 9260-07590	9260-07590	9260	131	97	-	-	-	-	-	6	75	-	36	-	-	-
A&G-Franchise requirements - Misc General Expense 9270-07590	9270-07590	9270	-	-	-	-	211	-	-	120	1,482	-	-	-	200	-
A&G-Regulatory commission expe - Misc General Expense 9280-07590	9280-07590	9280	-	84	529	-	-	-	-	-	-	-	-	-	10,373	44,848
Miscellaneous general expenses - Misc General Expense 9302-07590	9302-07590	9302	-	-	-	-	-	-	-	-	97	-	-	-	-	-
Storage-Operation supervision - Misc General Expense 8140-07590	8140-07590	8140	(283)	(283)	(283)	(304)	(283)	(283)	(304)	(283)	(283)	(283)	(304)	(283)	-	(591)
Wells expenses - Misc General Expense 8160-07590	8160-07590	8160	(329)	(329)	(329)	(544)	(435)	(435)	(544)	(435)	(435)	(544)	(435)	(544)	-	(989)
Storage well royalties - Misc General Expense 8250-07590	8250-07590	8250	-	441	-	266	355	275	192	108	28	12	9	-	22	74
Mains expenses - Misc General Expense 8580-07590	8580-07590	8580	-	-	-	-	-	-	-	-	-	-	-	116	-	-
Distribution-Operation supervi - Misc General Expense 8700-07590	8700-07590	8700	443	885	1,127	644	1,157	823	485	607	401	650	623	1,315	314	218
Odorization - Misc General Expense 8711-07590	8711-07590	8711	-	149	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Misc General Expense 8740-07590	8740-07590	8740	(102)	-	927	1,988	-	-	481	2,004	2,861	281	657	52	356	169
Distribution-Measuring and req - Misc General Expense 8750-07590	8750-07590	8750	149	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and req - Misc General Expense 8770-07590	8770-07590	8770	17	-	1,473	-	-	-	-	-	-	-	-	-	-	-
Meter and house regulator expe - Misc General Expense 8780-07590	8780-07590	8780	-	-	279	-	-	275	-	-	-	-	-	-	-	-
Distribution-Other expenses - Misc General Expense 8800-07590	8800-07590	8800	-	-	-	-	-	125	78	-	-	-	-	-	97	-
Distribution-Rents - Misc General Expense 8810-07590	8810-07590	8810	-	14	-	-	475	-	-	-	-	-	-	-	-	-
Distribution-Maint of mains - Misc General Expense 8870-07590	8870-07590	8870	-	-	-	-	-	-	-	-	-	-	30,000	-	-	5,000
A&G-Office supplies & expense - Vendor Comd Sales Tax 9210-07592	9210-07592	9210	432	(50)	(50)	(61)	(50)	(50)	(35)	(36)	(50)	(43)	(50)	(50)	(50)	(48)
Distribution-Maintenance of ot - Reimbursements 8940-09911	8940-09911	8940	-	-	255	-	-	(221)	(603)	-	(2,106)	(1,346)	476	(16)	-	-
Mains and Services Expenses - Reimbursements 8740-09911	8740-09911	8740	-	-	132	-	-	88	-	-	-	-	-	88	-	-
Distribution-Operation supervi - Reimbursements 8700-09911	8700-09911	8700	(1,115)	-	-	(2,754)	-	(5,779)	-	-	-	(1,742)	-	-	(1,012)	-
Miscellaneous			(656)	567	4,633	(760)	1,428	597	(5,469)	1,961	2,088	(2,905)	31,056	680	10,309	46,882
<b>Total O&amp;M Expenses Before Allocations</b>			1,141,915	1,046,788	1,174,674	1,276,684	1,413,846	1,104,331	1,090,823	1,221,935	1,121,387	1,157,271	1,048,270	1,748,978	1,424,070	1,069,173

Acct-Sub	FERC	2014 December	2015 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June
8870-01000	8870	1,260	2,601	2,999	4,485	2,216	5,386	2,038	673	2,429	4,886	4,230	1,618	2,003	1,336	4,861	2,970	4,028	2,855	4,356
8890-01000	8890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8900-01000	8900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8920-01000	8920	162	90	-	255	271	158	-	-	534	-	1,013	1,138	-	1,156	-	-	-	-	-
8930-01000	8930	2,102	1,687	7,441	5,837	5,972	8,983	8,059	9,889	11,474	6,149	13,016	7,468	5,939	3,054	5,241	13,266	9,117	7,980	5,850
9010-01000	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-01000	9020	24,298	25,372	24,415	20,040	27,985	35,881	25,725	13,070	16,699	16,528	32,358	26,511	23,741	26,414	30,463	30,004	39,211	28,088	14,290
9030-01000	9030	16,327	16,392	17,199	22,680	26,153	49,357	28,557	26,792	22,055	21,998	63,795	28,627	27,993	26,559	24,409	26,828	47,762	34,945	35,291
9090-01000	9090	7,826	7,826	7,826	7,826	7,826	7,826	7,826	7,826	7,826	7,826	11,905	8,021	8,021	8,021	8,021	8,021	12,032	8,021	8,021
9110-01000	9110	12,428	12,428	12,428	12,428	12,428	12,428	12,428	12,428	12,428	12,428	18,865	12,690	12,690	12,690	12,690	12,783	19,035	12,716	12,830
9200-01000	9200	11,558	11,570	11,570	11,568	11,478	16,217	9,662	9,902	9,918	8,904	16,164	10,493	10,273	10,264	10,264	10,264	15,644	10,574	10,333
8160-01000	8160	4,480	3,689	5,189	7,272	4,996	1,934	2,888	1,063	2,290	4,536	4,519	4,536	4,578	4,491	4,578	3,935	3,581	2,880	2,880
8170-01000	8170	2,675	2,819	4,336	6,441	2,965	3,022	1,853	2,072	940	1,492	1,845	2,960	2,748	2,878	4,362	3,374	2,985	1,856	2,267
8180-01000	8180	1,341	563	809	1,105	2,087	3,054	982	702	562	3,648	1,999	1,228	719	622	1,520	2,214	1,328	2,891	2,891
8200-01000	8200	196	447	-	390	241	-	-	-	-	427	-	-	-	161	479	332	65	-	65
8210-01000	8210	416	4,048	1,655	7,487	641	120	63	-	-	-	-	918	2,521	2,315	4,855	464	65	248	-
8340-01000	8340	1,839	285	1,080	349	285	-	379	-	-	-	-	710	-	-	-	489	806	183	258
8350-01000	8350	-	-	-	664	-	-	379	-	-	-	-	-	-	-	-	-	-	129	-
8360-01000	8360	-	-	-	-	126	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8410-01000	8410	12,097	14,123	8,649	4,078	9,153	13,386	12,141	12,239	11,388	7,504	9,898	8,153	8,998	11,939	9,162	7,678	16,635	4,540	8,028
8560-01000	8560	5,714	12,398	13,924	11,605	13,360	12,592	7,846	9,087	11,651	18,822	28,229	12,934	10,174	12,128	9,335	13,737	11,751	8,623	10,825
8570-01000	8570	1,022	830	1,248	4,405	1,462	3,395	2,017	1,356	57	321	256	867	1,958	1,866	1,854	407	2,553	862	849
8590-01000	8590	-	-	-	-	-	-	-	-	-	886	-	-	-	-	-	-	-	-	-
8630-01000	8630	-	-	-	-	126	845	-	627	786	425	2,791	1,631	97	-	-	438	115	-	-
8650-01000	8650	99	-	-	-	2,423	506	-	-	-	-	-	-	-	-	-	-	-	-	258
8700-01000	8700	69,771	72,284	57,109	53,987	59,152	73,488	46,490	52,298	43,417	53,047	65,635	32,005	40,100	50,064	27,915	31,724	61,697	26,862	37,271
8720-01000	8720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-01000	8740	87,745	107,574	107,003	138,909	108,365	143,055	101,670	91,441	99,529	94,584	151,970	97,568	97,874	80,060	113,659	107,753	145,463	103,865	96,776
8750-01000	8750	17,811	21,756	31,287	16,982	49,689	26,772	26,695	19,976	18,420	42,277	31,308	30,120	34,408	28,658	28,672	51,580	38,040	31,843	31,843
8760-01000	8760	-	1,439	3,243	2,165	490	960	-	2,359	4,258	4,078	-	737	186	-	-	-	-	-	-
8770-01000	8770	2,730	5,540	4,853	2,870	2,462	1,737	729	1,365	1,489	3,002	-	-	-	1,266	4,408	4,920	1,772	1,898	1,013
8780-01000	8780	67,617	82,125	63,713	69,672	67,545	91,724	62,129	65,336	61,251	69,929	116,370	89,741	81,320	84,766	76,063	74,658	107,334	67,281	73,210
8790-01000	8790	-	-	-	-	-	-	-	-	247	-	-	-	-	-	-	-	-	-	-
8800-01000	8800	1,898	7,189	16,502	14,690	19,717	11,498	14,872	11,909	10,098	12,004	11,266	4,381	9,769	8,567	18,049	21,043	5,916	10,540	10,540
8700-01001	8700	532,313	491,685	501,044	471,664	492,270	754,517	519,393	527,449	552,656	567,807	851,850	543,710	662,673	532,364	553,373	543,341	842,405	555,452	558,034
8700-01002	8700	(528,251)	(489,838)	(494,283)	(470,431)	(491,550)	(755,980)	(521,080)	(530,667)	(569,454)	(563,892)	(846,743)	(542,930)	(557,721)	(532,119)	(558,783)	(545,781)	(845,674)	(552,085)	(584,660)
9200-01002	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560-01006	8560	800	-	-	-	1,429	-	817	384	51	-	-	-	-	-	-	-	494	-	-
8700-01006	8700	-	-	-	-	888	938	-	(1,826)	45	-	-	-	-	-	-	-	-	-	-
8200-01008	8200	54	145	(224)	234	(66)	(168)	2	278	(278)	-	-	-	-	81	163	(31)	(221)	(11)	29
8210-01008	8210	(549)	1,858	(1,197)	3,671	(4,050)	(429)	(2)	(22)	-	-	-	276	23	1,513	(2,346)	(314)	76	(87)	87
8340-01008	8340	736	(593)	398	(301)	(199)	133	(133)	-	-	-	-	213	(213)	-	343	(208)	(70)	(52)	(52)
8350-01008	8350	-	-	-	398	(398)	-	-	82	(62)	-	-	-	-	-	-	-	45	(45)	(45)
8360-01008	8360	(32)	-	-	-	21	(21)	-	-	-	-	-	-	-	-	-	-	-	-	-
8410-01008	8410	3,021	2,223	(3,737)	(878)	3,960	(4,176)	1,870	143	(3,229)	196	2,202	1,922	(1,488)	896	(2,602)	(1,183)	(2,023)	(1,183)	2,023
8560-01008	8560	(763)	3,908	768	1	2,389	(7,253)	647	1,974	5,717	(7,530)	(625)	698	1,485	(929)	4,482	(7,658)	1,060	1,853	1,853
8570-01008	8570	(164)	(93)	309	2,019	(1,620)	(467)	140	(28)	(647)	174	621	621	62	(740)	141	(117)	73	-	-
8590-01008	8590	-	-	-	-	-	-	-	-	576	(576)	-	-	-	-	-	-	-	-	-
8630-01008	8630	(49)	-	-	89	52	(141)	413	19	(156)	188	24	(446)	(44)	-	306	(287)	(19)	-	-
8650-01008	8650	40	(40)	-	404	(227)	(177)	-	-	-	-	-	-	-	-	-	-	-	-	116
8700-01008	8700	13,404	8,233	(7,588)	3,838	9,118	(28,982)	4,444	9,795	(2,480)	10,515	(23,846)	(1,246)	7,990	7,333	(9,256)	6,538	(13,699)	1,520	6,705
8720-01008	8720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-01008	8740	11,099	18,889	(286)	28,644	(6,297)	(52,005)	11,742	10,138	9,021	6,733	(36,151)	3,942	14,773	(4,012)	22,482	12,915	(61,189)	12,109	7,189
8750-01008	8750	(92)	3,754	(73)	7,967	(6,885)	(3,908)	739	4,322	(2,955)	1,636	(5,577)	2,349	4,162	3,649	248	(7,414)	4,717	1,015	1,015
8760-01008	8760	(150)	720	922	(311)	(97)	(176)	(160)	1,159	1,142	309	(2,528)	(87)	(56)	-	-	-	-	-	-
8770-01008	8770	440	1,678	(343)	(844)	(45)	(1,443)	385	388	217	(487)	(500)	570	1,633	503	(1,466)	(824)	38	(354)	38
8780-01008	8780	9,331	6,018	(9,206)	9,846	5,549	(32,084)	8,459	11,173	770	11,766	(25,725)	7,194	8,672	5,789	(549)	10,426	(34,372)	5,852	9,403
8790-01008	8790	-	-	-	-	-	-	-	-	161	(161)	-	-	-	-	-	-	-	-	-
8800-01008	8800	(765)	2,800	4,151	1,063	4,988	(8,872)	(1,105)	3,412	(888)	13	(4,583)	1,379	(1,409)	2,913	(173)	7,923	(9,127)	(1,437)	2,673
8870-01008	8870	161	798	194	1,187	(1,139)	(854)	(375)	1,000	(1,614)	1,000	(2,146)	(220)	416	(233)	2,016	(605)	(1,408)	328	961
8890-01008	8890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8900-01008	8900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8920-01008	8920	65	(20)	(45)	153	38	(183)	(26)	294	(294)	169	172	(341)	-	636	(636)	-	-	-	-
8930-01008	8930	216	3	2,877	76	382	(2,683)	1,323	1,476	(1,827)	71	432	(1,148)	-	1,355	6,397	(7,759)	1,273	(115)	(115)
9010-01008	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-01008	9020	4,193	2,967	(478)	(183)	7,146	(13,190)	3,024	(2,489)	2,644	1,555	(5,351)	2,580	2,730	2,524	3,558	4,237	(14,468)	3,295	(3,399)
9030-01008	9030</																			

Acct-Sub	FERC	2014 December	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June
9260-01251	9260	74,571	83,001	66,772	89,744	74,264	69,410	71,023	73,216	83,784	71,626	81,708	76,551	78,658	76,310	76,793	84,349	71,620	75,846	78,182
9260-01253	9260	140	-	-	182	545	185	217	(714)	162	27	134	(143)	-	(95)	29	-	188	29	
9260-01257	9260	16,517	18,385	14,788	19,879	16,449	15,374	15,732	16,218	14,128	15,866	17,958	16,833	17,492	16,780	16,887	18,548	15,746	16,532	16,529
9260-01259	9260	32	-	-	41	122	37	49	(160)	36	6	30	(32)	-	(21)	8	-	42	6	
9260-01280	9260	836	932	749	1,009	833	778	798	822	718	804	440	412	428	411	413	454	366	407	405
9260-01282	9260	1	-	-	3	1	1	1	(4)	0	1	1	(1)	-	(0)	0	-	1	0	
9260-01283	9260	1,327	1,488	1,187	1,583	1,319	1,229	1,254	1,295	1,131	1,267	1,805	1,892	1,761	1,685	1,697	1,864	1,588	1,674	1,654
9260-01285	9260	2	-	-	3	9	3	3	(12)	3	1	3	(2)	-	3	1	-	4	1	
9260-01286	9260	2,123	2,392	1,801	2,554	2,114	1,975	2,021	2,084	1,815	2,038	2,199	2,061	2,142	2,054	2,067	2,271	1,928	2,037	2,024
9260-01288	9260	4	-	-	5	16	5	7	(22)	5	1	4	(4)	-	(3)	1	-	5	1	
9260-01269	9260	3,366	3,779	3,041	4,086	3,382	3,160	3,234	3,334	2,805	3,261	3,519	3,297	3,427	3,287	3,308	3,633	3,065	3,258	3,239
9260-01271	9260	8	-	-	24	7	10	10	(31)	7	1	5	(8)	-	(4)	1	-	8	1	
9260-01281	9260	70	-	-	90	271	82	108	(355)	80	13	63	(68)	-	(47)	14	-	89	14	
9260-01292	9260	105	-	-	136	409	123	162	(538)	122	16	39	(45)	-	(71)	8	-	54	8	
9260-01293	9260	21	-	-	28	83	25	33	(109)	25	4	18	(20)	-	(15)	4	-	26	4	
		191,126	212,427	170,813	229,745	190,492	179,112	182,251	187,959	161,265	183,782	168,204	169,354	166,514	158,557	159,302	175,326	148,799	157,580	156,262
8700-07443	8700	-	-	-	108	150	38	-	-	150	-	218	-	-	-	-	150	-	-	
8740-07443	8740	3,268	1,674	828	904	305	438	150	298	683	283	521	1,867	3,796	1,481	557	518	20	579	383
8750-07443	8750	-	-	-	-	-	-	-	-	-	-	-	-	209	355	-	-	-	-	
9280-07443	9280	17,458	14,081	6,328	4,293	2,620	1,667	1,757	859	3,015	1,404	17,325	5,222	8,109	6,998	5,337	1,547	781	1,751	3,916
8780-07443	8780	318	-	-	291	272	111	-	-	-	-	301	290	1,830	335	111	147	-	253	153
8850-07443	8850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	143	-	-	-	
8870-07443	8870	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8920-07443	8920	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9020-07443	9020	183	150	-	300	24	150	-	-	282	-	-	571	502	150	799	39	150	-	
9030-07443	9030	-	-	-	-	85	-	-	-	-	-	-	-	-	-	-	-	-	-	
8580-07443	8580	848	351	-	-	150	-	-	-	-	-	-	150	2,504	2,396	-	-	280	221	235
8580-07444	8580	(108)	(18)	-	-	(8)	-	-	-	-	-	-	(23)	(314)	(264)	-	-	(53)	(93)	(67)
8700-07444	8700	-	-	-	(38)	(87)	(21)	-	(81)	-	(143)	-	-	-	-	-	-	(63)	(93)	
8740-07444	8740	(1,661)	(880)	(323)	(450)	(152)	(255)	(103)	(181)	(433)	(176)	(278)	(978)	(2,187)	(636)	(337)	(350)	(11)	(387)	(251)
8750-07444	8750	-	-	-	-	-	-	-	-	-	-	-	(130)	(103)	(179)	-	-	-	-	
8780-07444	8780	(169)	-	-	(155)	(150)	(58)	-	-	-	-	(171)	(172)	(1,017)	(192)	(67)	(92)	-	(153)	(86)
8850-07444	8850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(86)	-	-	-	
8870-07444	8870	(30)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8920-07444	8920	(80)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9020-07444	9020	(97)	(95)	-	(190)	(13)	(80)	-	-	(189)	-	-	(332)	(316)	(82)	(511)	(24)	(88)	-	
9030-07444	9030	-	-	-	-	(46)	-	-	-	-	-	-	-	-	-	-	-	-	-	
9260-07444	9260	(10,790)	(7,621)	(4,061)	(2,435)	(1,401)	(1,036)	(1,124)	(540)	(2,008)	(814)	(11,280)	(3,276)	(4,932)	(4,204)	(3,162)	(925)	(556)	(1,149)	(2,639)
9260-07449	9260	-	-	-	-	-	-	-	-	-	-	-	-	46	-	-	-	-	-	
9260-07458	9260	1,038	1,038	936	1,038	1,005	3,190	1,289	9,133	-	1,005	910	880	910	851	910	930	3,573	1,206	
9260-07460	9260	930	900	900	930	871	1,074	884	2,711	-	671	914	884	914	855	914	855	1,122	899	
9260-07463	9260	144	144	130	144	139	144	139	425	-	280	144	180	153	145	145	148	153	148	
9020-07499	9020	-	-	16	-	7	-	-	105	-	-	-	-	204	-	37	-	-	-	
9030-07499	9030	-	27	27	27	784	81	224	111	29	333	1,050	106	119	56	-	360	-	-	
9110-07499	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9210-07499	9210	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	
9230-07499	9230	-	-	-	-	-	-	-	-	107	-	-	-	-	-	-	-	-	-	
9250-07499	9250	800	-	354	64	51	177	176	837	805	1,958	402	398	1,288	55	1,462	314	318	1,374	354
9260-07499	9260	3,439	3,932	5,374	5,409	4,512	6,737	2,882	3,027	3,013	4,381	6,495	3,621	4,852	3,619	4,719	6,472	2,466	4,336	5,007
9270-07499	9270	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9280-07499	9280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9302-07499	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64	-	-	-	
8210-07499	8210	-	-	-	-	-	-	-	-	-	-	150	-	-	-	-	-	-	-	
8260-07499	8260	-	-	-	-	-	-	-	-	-	-	-	-	400	-	-	-	-	-	
8410-07499	8410	-	-	60	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	
8580-07499	8580	-	-	112	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-07499	8700	90	993	25	613	50	370	1,020	74	340	208	885	208	25	250	116	470	27	90	442
8740-07499	8740	-	-	497	686	-	-	-	395	-	170	2,184	3,226	1,497	81	-	111	-	291	
8750-07499	8750	-	16	-	-	150	-	-	-	-	-	-	-	-	10	-	-	50	-	
8800-07499	8800	-	-	-	-	-	-	40	-	80	-	-	-	-	-	-	-	84	915	
8810-07499	8810	-	-	-	-	-	-	-	-	-	-	-	-	120	-	-	-	-	-	
		15,199	14,693	11,118	11,542	8,430	13,576	7,171	17,310	5,782	9,884	18,760	13,714	17,995	12,390	11,051	10,255	5,921	11,863	10,610
9240-04069	9240	31,111	31,111	31,111	31,531	31,531	31,531	31,531	31,531	31,531	31,531	31,531	31,531	31,531	31,531	31,531	32,019	32,019	32,019	32,019
9210-04070	9210	-	837	204	548	-	-	(230)	835	-	122	-	-	-	-	305	446	-	-	1,573
9240-04072	9240	(17,779)	(17,597)	(17,774)	(16,981)	(17,735)	(17,758)	(18,586)	(18,703)	(18,848)	(18,958)	(18,216)	(17,786)	(18,142)	(18,234)	(18,121)	(18,809)	(18,449)	(18,849)	(19,614)
8410-07111	8410	-	-	-	-	-	-	-	-	446	-	-	-	-	-	-	-	-	-	
8560-07111	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-07111	8700	-	-	-	5	-	-	-	-	-										

Acct-Sub	FERC	2014	2015	2015	2016	2015	2015	2015	2015	2015	2016	2015	2015	2016	2016	2016	2016	2016	2016
December	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	
8700-04581	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8750-04581	8750	-	10,000	(10,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8770-04581	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8810-04581	8810	69,009	71,253	65,467	65,955	65,292	65,469	66,275	66,075	69,175	66,914	68,923	69,856	70,997	66,005	66,855	66,067	66,903	67,355
9310-04581	9310	1,206	1,206	1,206	1,206	1,219	1,206	1,289	1,262	1,262	1,262	1,262	1,262	17	2,508	1,262	1,262	1,246	1,246
9030-04582	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9120-04582	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9160-04582	9160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9310-04582	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9700-04582	9700	(7,178)	333	11,880	185	1,840	-	6,195	1,747	6,876	4,235	-	5,890	208	3,682	17,573	14,310	3,950	4,833
9710-04582	9710	-	-	-	867	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9740-04582	9740	173	31	-	84	-	133	38	135	2,779	25	3,788	-	2,737	198	-	1,368	435	13
9750-04582	9750	-	-	-	-	160	570	696	-	2,031	-	-	-	-	-	-	-	610	335
9760-04582	9760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9770-04582	9770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9780-04582	9780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9800-04582	9800	90	19	144	129	-	48	80	-	-	-	-	-	-	-	-	-	-	-
9910-04582	9910	25,465	27,943	19,557	21,195	21,580	38,276	22,205	34,076	40,989	66,127	24,466	21,595	21,922	28,879	30,804	17,308	18,751	24,454
9960-04582	9960	83	171	259	11,627	8	622	221	89	41	52	212	32	1,485	264	1,215	2,207	512	32
9910-04582	9910	-	-	-	-	-	-	-	-	280	-	-	-	195	-	-	-	310	384
9740-04585	9740	20,000	-	-	684	-	-	-	-	-	-	-	-	-	-	-	-	-	670
9810-04585	9810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9310-04590	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-04590	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-04590	9030	-	-	79	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8570-04590	8570	719	507	483	853	668	471	599	505	661	673	678	492	1,513	1,483	646	693	603	476
8160-04590	8160	-	-	-	-	-	-	-	-	-	-	-	-	-	533	-	-	-	614
8170-04590	8170	128	135	180	112	124	113	90	119	72	98	111	60	77	156	201	139	145	143
8180-04590	8180	103	71	78	73	82	49	102	78	128	39	148	80	38	197	87	102	86	120
8190-04590	8190	75	84	83	80	78	80	82	83	79	86	88	-	-	94	84	87	92	18
9200-04590	9200	204	252	278	301	201	118	94	95	87	87	86	135	140	173	193	187	111	152
9210-04590	9210	149	169	271	211	232	69	394	224	30	85	172	59	188	170	193	243	239	99
8700-04590	8700	7,875	5,205	4,895	7,299	9,301	5,998	7,745	6,436	11,138	8,424	8,423	8,081	6,525	7,285	7,347	10,321	6,015	7,818
8710-04590	8710	176	44	18	20	22	41	41	41	22	38	44	48	49	44	58	267	417	119
8740-04590	8740	4,523	3,226	6,080	4,305	3,587	3,508	3,573	5,420	4,400	4,204	5,111	2,857	3,770	3,666	4,204	4,874	3,796	3,987
8750-04590	8750	93	79	82	83	82	82	86	1,536	155	1,398	82	110	98	119	89	124	92	107
8760-04590	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8770-04590	8770	549	82	146	2,047	409	131	179	158	187	85	366	319	112	427	526	907	332	111
8780-04590	8780	1,356	1,398	5,089	970	1,350	674	616	712	749	990	985	873	928	882	1,359	1,222	841	883
8800-04590	8800	-	-	171	90	-	80	-	-	-	-	-	-	-	-	-	-	-	902
8810-04590	8810	1,139	1,562	577	905	1,244	656	811	601	1,049	1,818	1,370	341	1,172	1,779	588	903	576	799
8240-04590	8240	22	24	54	26	25	25	53	20	-	-	-	-	-	-	-	-	-	-
9250-04590	9250	1,119	1,799	1,947	2,188	829	177	294	132	106	129	178	382	414	997	147	2,436	405	149
8550-04590	8550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
9560-04590	9560	1,819	1,547	1,314	2,388	2,102	1,872	2,029	2,553	1,885	1,778	1,698	1,186	1,671	1,984	1,280	2,064	1,522	1,588
8700-04592	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-04592	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8810-04592	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8860-04592	8860	-	-	-	-	32	-	-	-	-	11	-	-	-	-	-	288	5,215	-
9700-04599	9700	(2,006)	(3,344)	(10,741)	(4,188)	(6,572)	(3,838)	(8,801)	(5,240)	(11,925)	(8,214)	(5,259)	(8,623)	(4,318)	(6,941)	(18,005)	(15,391)	(6,577)	(8,088)
9800-04599	9800	(48)	(13)	(177)	(128)	(177)	(79)	(50)	-	-	-	-	-	-	-	-	-	-	(12,832)
9810-04599	9810	(16,676)	(17,408)	(12,325)	(12,973)	(13,233)	(23,424)	(14,383)	(22,124)	(27,833)	(45,258)	(16,771)	(13,378)	(15,532)	(18,251)	(19,785)	(11,242)	(12,185)	(17,048)
8580-04599	8580	(1,129)	(903)	(779)	(1,440)	(1,180)	(1,106)	(1,619)	(1,072)	(1,139)	(1,050)	(688)	(1,012)	(1,152)	(899)	(918)	(1,228)	(918)	(845)
8160-04599	8160	(67)	(61)	(62)	(80)	(70)	(42)	(87)	(84)	(113)	(94)	(123)	(88)	(52)	(96)	(74)	(87)	(102)	(99)
8740-03002	8740	77,893	80,822	92,369	84,607	77,068	86,115	83,240	90,363	98,843	84,645	100,749	100,986	103,459	80,843	64,722	80,349	84,756	91,124
9020-03002	9020	-	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7560-03003	7560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8160-03003	8160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8170-03003	8170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8180-03003	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	(11)	-	-	-	-
8210-03003	8210	-	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	(2)	-
8240-03003	8240	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8410-03003	8410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
8560-03003	8560	-	-	(313)	(230)	(558)	(72)	-	-	(14)	-	-	(5)	-	(48)	(3)	(19)	(14)	(17)
8580-03003	8580	-	-	-	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-03003	8700	(2,414)	94	(207)	(79)	(303)	(128)	(95)	(27)	(31)	(67)	(71)	(57)	(72)	(58)	(524)	(60)	(2,111)	(188)
8740-03003	8740	(96,621)	(98,079)	(101,126)	(68,152)	(109,056)	(88,349)	(97,937)	(115,074)	(116,698)	(112,377)	(85,493)	(124,218)	(107,344)	(87,880)	(86,549)	(91,385)	(120,304)	(93,144)
8750-03003	8750	-	(8)	-	(313)	-	(392)	-	-	(8)	-	-	(37)	-	(81)	(55)	(16)	-	(203)
8760-03003	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-03003	8780	(511)	(171)	(146)	(143)	(39)	(129)	(297)	(517)	(224)	(973)	(120)	(965)	(537)	(159)	(153)	(147)	(2,402)	(967)
8800-03003	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8940-03003	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	(21)	-	-	(19)	-
9020-03003	9020	(8)	-	-	(179)	(44)	-	-	-	-	-	-	-	(14)	-	-	-	(87)	(369)
7580-03004	7580	-	-	-	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8180-03004	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8170-03004	8170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8180-03004	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	100	-	-	-	-
8210-03004	8210	-	-	-	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8240-03004	8240	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8410-03004	8410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(32)
8580-03004	8580	-	-	2,399	7,802	10,442	307	-	-	61	-	-	34	-	425	28	639	62	61
8																			

Acct-Sub	FERC	2014 December	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June
8740-03004	8740	66,270	99,587	84,108	84,359	123,988	71,942	78,400	89,310	66,741	101,235	79,978	70,764	74,669	70,881	49,812	73,548	120,428	61,572	90,742
8750-03004	8750	-	18	-	-	717	906	-	-	15	-	40	37	-	-	112	127	30	-	382
8760-03004	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-03004	8780	916	297	228	239	65	204	451	801	339	1,445	189	582	820	257	236	240	3,627	1,839	2,209
8800-03004	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8940-03004	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-03004	9020	15	-	-	310	71	-	-	-	-	-	-	-	-	36	-	-	32	-	-
9020-03004	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	25	-	-	152	611	-
9302-04302	9302	38,002	33,524	35,668	36,456	35,980	36,405	34,635	38,423	43,903	39,121	48,007	42,085	50,100	43,076	40,798	38,718	39,991	40,222	41,249
8870-04302	8870	-	-	-	-	-	-	-	-	-	-	1,456	-	-	-	-	-	-	-	-
8940-04302	8940	-	-	119	-	-	-	-	-	-	-	-	-	-	-	-	88	-	-	-
8740-04302	8740	6,952	7,706	10,495	16,017	20,962	19,426	11,247	12,608	9,093	14,809	22,041	16,169	16,046	19,477	14,361	13,833	22,026	13,963	11,196
8750-04302	8750	-	-	-	-	-	-	-	-	-	41	-	-	-	-	-	-	-	-	-
8770-04302	8770	-	104	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-04302	8780	-	-	-	-	-	-	-	-	-	-	-	119	-	-	-	-	-	-	-
8810-04302	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	145
8590-04302	8590	-	2,805	-	225	112	5,489	-	-	-	1,377	-	1,760	379	2,152	1,107	-	844	4,925	98
8700-04302	8700	-	-	546	51	22	269	-	-	171	13	144	117	-	30	-	34	-	40	100
8160-04302	8160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8180-04302	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	468	-	-	-	-
8340-04302	8340	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560-04307	8560	-	(2,749)	-	(220)	(110)	(5,359)	-	-	(1,346)	-	-	(1,725)	(371)	(2,109)	(1,085)	-	(631)	(4,627)	(96)
8700-04307	8700	-	-	(535)	(50)	(21)	(263)	-	-	(167)	(13)	(141)	(114)	-	(30)	-	(33)	-	(39)	(98)
8160-04307	8160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8180-04307	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(459)	-	-	-	-
8340-04307	8340	(21)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-04307	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8870-04307	8870	-	-	-	-	-	-	-	-	-	-	(1,427)	-	-	-	-	-	-	-	-
8940-04307	8940	-	-	(111)	-	-	-	-	-	-	-	-	-	-	-	-	(88)	-	-	-
8740-04307	8740	(46,014)	(40,406)	(45,240)	(51,424)	(55,794)	(54,714)	(44,966)	(48,049)	(51,937)	(52,851)	(66,686)	(57,099)	(64,823)	(55,421)	(54,054)	(51,500)	(60,775)	(52,219)	(51,397)
8750-04307	8750	-	-	-	-	-	-	-	-	-	(40)	-	-	-	-	-	-	-	-	-
8770-04307	8770	-	(102)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-04307	8780	-	-	-	-	-	-	-	-	-	-	-	(118)	-	-	-	-	-	-	-
8810-04307	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(142)
		72,058	85,277	78,743	91,832	103,780	71,694	64,801	76,879	73,131	75,125	96,664	48,956	72,665	65,468	49,600	64,589	88,991	61,654	75,626
8790-02001	8790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8810-02001	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8890-02001	8890	-	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-
8900-02001	8900	-	-	-	-	-	-	-	75	-	-	-	-	-	-	-	-	-	-	-
8940-02001	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8590-02001	8590	1,663	-	178	2,384	-	588	-	-	-	2,788	-	-	-	-	-	-	-	-	-
8570-02001	8570	-	-	-	-	-	-	-	-	-	5,220	-	-	-	-	-	-	-	-	-
8630-02001	8630	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-02001	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-02001	8740	9,459	8,243	21,208	8,383	13,362	14,524	22,227	37,075	13,738	15,541	12,321	10,983	11,436	6,310	11,366	11,893	12,344	18,322	14,713
8750-02001	8750	-	-	-	254	-	-	-	-	-	-	-	-	-	-	-	-	-	380	-
8760-02001	8760	-	-	-	-	-	541	2,309	-	-	-	-	-	-	-	-	-	-	-	-
8770-02001	8770	-	-	-	-	-	-	2,765	140	-	-	-	-	-	-	-	-	-	-	-
8560-02004	8560	202	-	21	286	-	71	-	-	-	558	-	-	-	-	-	-	-	-	-
8570-02004	8570	-	-	-	-	-	-	-	-	-	1,044	-	-	-	-	-	-	-	-	-
8630-02004	8630	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-02004	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-02004	8740	1,135	989	2,545	1,004	1,603	1,743	3,334	7,415	2,748	3,108	2,464	2,193	2,288	757	1,384	1,427	617	916	738
8750-02004	8750	-	-	-	31	-	-	-	-	-	-	-	-	-	-	-	-	-	19	-
8760-02004	8760	-	-	-	-	-	65	346	-	-	-	-	-	-	-	-	-	-	-	-
8770-02004	8770	-	-	-	-	-	-	-	553	28	-	-	-	-	-	-	-	-	-	-
8790-02004	8790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8810-02004	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8890-02004	8890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8900-02004	8900	-	-	-	-	-	-	-	-	15	-	-	-	-	-	-	-	-	-	-
8940-02004	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8710-02005	8710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8711-02005	8711	5,869	16,366	-	-	-	-	6,986	-	-	-	137	-	3,037	2,988	-	-	-	-	-
8720-02005	8720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-02005	8740	17,818	13,459	17,129	17,188	12,263	19,881	16,651	14,896	12,620	43,071	16,718	13,361	10,677	12,493	13,468	21,967	10,154	10,005	15,596
8750-02005	8750	4,193	1,727	935	582	1,520	7,430	3,634	6,344	2,671	(148)	3,574	4,529	656	2,061	3,555	21,193	18,025	7,296	3,929
8760-02005	8760	-	-	231	57	230	1,423	195	59	665	487	267	-	-	-	-	-	48	-	181
8770-02005	8770	4,324	83	8,921	66	521	4,074	7,320	18,589	19,344	66	6,804	-	-	4,708	203	-	-	1,319	18,065
8780-02005	8780	823	1,161	795	236	893	1,266	198	1,046	770	457	488	446	470	147	603	1,006	13,504	518	212
8790-02005	8790	91	88	-	-	90	-	239	-	94	6	-	-	-	-	884	-	-	-	-
8800-02005	8800	-	200	1,082	469	1,029	357	140	869	241	1,975	199	870							

Acct-Sub	FERC	2014 December	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June
9260-02005	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8160-02005	8160	1,577	28	655	101	653	681	-	171	1,783	2,147	374	1,189	345	15	1,023	278	-	536	
8170-02005	8170	-	495	11	87	2,765	-	-	45	155	-	18	787	-	419	590	1,066	-	126	
8180-02005	8180	756	515	1,144	737	1,956	1,084	(279)	1,202	1,112	191	2,582	518	2,840	126	-	146	810	379	
8200-02005	8200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8210-02005	8210	1,938	84	387	715	1,742	-	-	223	-	486	317	447	2,832	74	5	724	21	-	
8240-02005	8240	-	-	-	626	5	-	-	-	-	-	-	-	-	-	-	-	-	-	
8310-02005	8310	-	74	-	82	-	-	-	-	-	-	-	735	424	325	539	52	-	-	
8340-02005	8340	1,176	2,283	418	-	380	958	-	-	-	-	-	-	40	-	-	-	2,893	1,186	
8350-02005	8350	-	-	-	-	-	-	24	-	-	-	-	-	-	-	-	-	-	29	
8360-02005	8360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	427	
8370-02005	8370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302	13	-	-	
8410-02005	8410	-	1	11	-	-	-	-	-	-	318	-	-	-	-	-	-	-	-	
8520-02005	8520	-	-	-	-	-	-	-	-	-	-	-	-	18	-	-	(17)	-	-	
8590-02005	8590	822	990	725	1,395	1,207	752	1,601	3,307	987	2,912	3,719	1,030	1,910	567	1,351	724	3,952	1,088	
8570-02005	8570	14	582	197	217	14	88	1,795	13	-	-	-	-	86	723	156	117	739	2,956	
8580-02005	8580	-	-	-	-	-	-	-	-	-	38	-	-	-	-	-	-	-	-	
8630-02005	8630	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650-02005	8650	-	-	1,504	-	-	30	-	-	-	-	20	-	-	-	-	-	-	-	
8670-02005	8670	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-02005	8700	2,812	2,874	1,403	825	1,730	686	606	1,478	408	1,225	435	458	1,886	83	845	1,557	325	1,484	
8780-04306	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,689	
8740-04306	8740	-	-	-	-	-	-	-	302	17	-	-	-	-	-	-	-	-	-	
8840-05010	8840	-	-	-	-	33	233	-	-	-	-	-	-	-	-	-	-	-	-	
9010-05010	9010	-	-	-	-	-	-	-	-	-	-	40	-	-	-	-	-	-	-	
9020-05010	9020	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9030-05010	9030	1,119	1,906	1,140	962	468	609	1,235	1,520	925	1,331	667	1,056	434	687	1,253	423	414	539	
9090-05010	9090	-	121	-	119	-	105	-	61	133	-	477	-	-	-	-	-	-	901	
9110-05010	9110	-	25	-	-	42	-	-	130	-	-	-	112	28	41	-	-	-	-	
9120-05010	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9210-05010	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9260-05010	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9280-05010	9280	-	-	-	-	-	-	-	-	-	-	-	629	-	42	-	58	-	-	
8140-05010	8140	-	-	-	-	-	-	-	-	-	-	-	-	-	84	-	-	-	-	
8180-05010	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8560-05010	8560	-	210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-05010	8700	10,908	12,404	4,272	4,781	5,301	649	230	6,613	4,000	6,149	5,254	4,845	4,724	4,501	6,268	1,732	638	17,069	
8740-05010	8740	1,181	483	929	165	902	1,789	811	1,281	634	1,410	368	1,318	91	1,502	834	564	346	701	
8750-05010	8750	86	-	-	-	-	-	21	-	-	55	-	-	-	45	84	55	-	-	
8780-05010	8780	934	1,330	1,523	2,546	778	1,851	892	250	1,539	740	1,608	960	1,630	888	1,554	234	550	317	
8790-05010	8790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,317	
8800-05010	8800	-	116	38	34	212	-	74	-	-	-	-	-	-	-	-	-	-	-	
8810-05010	8810	-	-	21	-	-	-	-	-	52	51	-	-	-	-	-	-	-	-	
		71,056	72,084	69,156	47,902	60,034	69,147	76,823	111,050	66,861	93,431	63,165	47,062	47,906	39,427	55,973	66,655	65,863	65,070	
8140-04201	8140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-04201	8700	-	-	-	-	-	-	-	-	-	-	-	-	5,835	-	-	-	-	-	
8700-04212	8700	-	-	-	-	-	-	-	-	-	4,349	-	-	-	-	-	1,055	-	895	
8810-04212	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83	
											4,349				5,835		1,055		895	
8700-05310	8700	10,991	15,897	16,373	11,711	13,007	11,376	10,184	12,875	13,310	12,816	12,583	12,353	12,344	12,348	8,534	9,034	8,457	7,103	
9110-05312	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,784	
9210-05312	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-05312	8700	1,065	160	549	929	650	332	432	339	267	218	13	570	419	355	460	659	493	377	
8700-05314	8700	7,119	5,821	6,986	8,781	7,432	5,176	5,458	4,871	3,945	3,832	6,120	6,074	5,689	6,101	6,349	5,645	5,703	4,846	
9110-05316	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-05316	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,584	-	-	-	
8700-05323	8700	181	246	247	548	712	201	12	-	-	-	-	-	-	-	-	-	-	-	
8940-05323	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-05331	8700	806	922	535	466	893	494	522	625	741	490	1,102	719	741	725	4,614	4,399	5,186	5,775	
9110-05331	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	5,834	
9020-05361	9020	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	2,200	4,500	
9020-05352	9020	-	-	-	-	-	-	-	46	42	46	44	32	25	29	30	27	31	41	
8840-05364	8840	120	146	142	118	161	118	123	123	37	52	-	-	32	-	7	-	-	-	
9020-05364	9020	-	-	-	-	-	-	-	-	37	-	-	-	-	-	-	-	-	-	
8780-05364	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-05364	8700	11,932	11,712	11,816	11,660	11,822	11,781	10,956	11,400	11,563	11,720	11,184	11,169	10,222	4,943	4,839	27,226	9,881	12,727	
8740-05364	8740	42	-	-	54	-	74	-	-	79	35	21	-	-	-	-	-	-	74	
8750-05364	8750	-	53	-	-	-	76	-	-	-	-	-	-	-	-	-	-	-	-	
8770-05364	8770	-	-	-	-	-	-	-	-	-	-	64	-	-	-	-	-	-	-	
8700-05376	8700	4,824	4,929	4,824	5,008	4,931	6,803	5,147	5,203	4,895	5,189	5,272	5,060	5,088	5,021	5,578	12,405	4,881	4,427	
9210-05377	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	-	
9020-05377	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9090-05377	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9110-05377	9110	-	-	-	-	-	-	-	-	-	25	-	-	-	-	-	-	-	9	
8780-05377	8780	-	-	42	285	11	-	42	-	53	11	89	11	-	-	-	-	20	28	
8800-05377	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-05377	8700	471	21	127	651	660	20	788	424	1,680	758	511	88	157	164	1,149	3,463	152	266	
8740-05377	8740	30	-	74	229	171	30	45	-	450	410	20	11	-	167	90	58	45	688	
8750-05377	8750	-	-	42	-	-	-	-	-	68	-	-	-	-	-	-	-	-	-	
8650-05377	8650	-	32	-	-	32	-	-	-	-	-	-	99	-	-	-	-	-	-	
8570-05377	8570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32	
9210-05399	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8940-05399	8940	(69)	(80)	(81)	(81)	(90)	(67)	(73)	(71)	(22)	(31)	-	-	(18)	-	(4)	-	-	-	



Acct-sub	FERC	2014 December	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June
8660-05111	8660	344	-	60	-	-	-	-	-	-	-	-	1,245	-	-	1,160	2,987	1,624	-	-
8700-05111	8700	226	26	304	449	223	104	86	323	148	833	414	201	371	126	456	270	420	348	-
8740-05111	8740	88	89	310	448	238	175	124	727	448	178	262	98	94	(1,256)	98	194	184	97	-
8750-05111	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-05111	8780	-	73	-	12	-	-	50	21	-	-	-	-	-	-	3	49	-	-	-
8800-05111	8800	-	-	17	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	21
8850-05111	8850	143	150	143	37	185	185	140	-	304	384	98	476	26	40	231	37	-	-	-
8860-05111	8860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05111	9010	-	-	-	-	-	-	-	-	-	102	-	-	-	-	-	-	-	-	-
9020-05111	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05111	9030	100	49	549	-	33	2	220	71	-	28	161	-	511	-	49	13	105	10	108
9090-05111	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33	-
9110-05111	9110	159	-	10	-	-	-	-	-	-	40	1,345	184	55	-	13	-	-	47	21
9120-05111	9120	-	-	-	-	-	-	-	-	-	-	-	-	98	-	-	-	-	-	-
9160-05111	9160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05111	9210	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	123	-	-	-
9260-05111	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	-
9280-05111	9280	-	-	64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		1,061	366	1,457	596	692	466	625	1,142	900	1,683	2,131	2,367	2,647	470	180	459	661	2,331	596
9020-05411	9020	-	-	1,133	1,968	187	-	300	456	73	1,194	1,113	-	-	-	856	426	43	-	687
9030-05411	9030	402	-	447	460	781	1,196	1,285	64	318	196	1,602	480	267	280	-	282	89	88	248
9090-05411	9090	162	-	38	780	111	240	67	-	483	331	338	113	193	-	217	-	201	486	149
9110-05411	9110	212	400	2,142	343	704	444	372	332	402	587	731	473	284	482	382	1,044	815	405	278
9120-05411	9120	-	-	1,104	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9130-05411	9130	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05411	9210	65	-	-	-	-	-	67	-	44	117	-	-	74	135	-	70	4	38	-
9260-05411	9260	-	97	112	-	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9280-05411	9280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	691
9302-05411	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43	-	-	-
8410-05411	8410	-	-	54	-	58	-	-	-	-	-	-	-	-	-	-	134	-	76	37
8560-05411	8560	-	-	-	-	-	46	-	-	-	-	-	-	-	-	-	-	21	-	-
8570-05411	8570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05411	8700	7,877	7,134	9,096	8,329	7,226	7,111	9,212	7,529	6,858	10,966	3,657	7,319	5,974	7,219	7,607	8,782	5,183	6,298	9,635
8711-05411	8711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-05411	8740	212	1,421	1,162	1,468	1,368	1,320	898	1,331	975	511	295	1,120	988	340	663	810	932	290	2,066
8750-05411	8750	-	70	264	112	212	38	-	286	-	502	295	972	136	156	297	320	507	257	505
8770-05411	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-05411	8780	103	120	475	518	226	61	157	698	1,290	1,193	861	168	209	195	539	1,278	623	516	579
8800-05411	8800	-	-	-	-	33	-	-	72	-	-	-	-	-	-	-	-	-	-	-
8700-05412	8700	85	-	11	-	3	100	-	12	33	6	43	-	18	430	80	36	-	93	28
8740-05412	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8750-05412	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-05412	8780	-	-	-	-	-	-	35	-	-	44	-	-	-	-	-	-	-	-	-
9020-05412	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
9030-05412	9030	36	-	-	-	-	-	-	-	-	-	-	-	-	325	-	-	-	-	-
9090-05412	9090	-	-	-	35	-	-	-	-	-	-	120	-	34	-	-	-	63	-	-
9110-05412	9110	-	-	-	-	-	-	-	-	-	-	28	-	38	-	10	-	-	-	-
9210-05413	9210	141	-	-	553	-	-	98	-	254	1,277	-	28	87	-	584	169	1,287	728	-
9280-05413	9280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,371	2,190
9302-05413	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	766	-	-	-
8410-05413	8410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	554
8560-05413	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8570-05413	8570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05413	8700	285	3,341	617	1,785	1,967	2,881	3,150	1,625	1,370	2,122	1,521	2,510	701	1,371	2,633	4,713	3,739	6,143	3,720
8740-05413	8740	-	981	-	1,358	2,214	1,390	1,984	107	385	772	1,826	1,209	1,209	-	1,392	483	1,772	-	795
8750-05413	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-05413	8780	-	-	-	-	294	2,344	154	302	2,817	746	167	715	-	1,384	3,430	1,023	3,665	203	236
8800-05413	8800	-	-	-	639	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-05413	9020	38	-	158	8,694	948	475	1,693	5,581	1,659	2,488	1,692	-	-	801	4,707	1,029	-	247	
9030-05413	9030	68	398	-	327	600	-	600	-	169	-	374	-	149	-	130	-	-	173	
9090-05413	9090	1,301	-	820	2,460	921	1,225	811	1,958	1,081	857	777	999	-	2,020	-	1,049	1,720	163	
9110-05413	9110	2,504	2,392	2,295	3,001	3,073	3,122	3,732	2,908	2,682	3,491	3,240	2,611	1,591	2,830	2,681	4,607	3,142	2,587	2,138
9090-05414	9090	276	-	-	1,162	473	281	206	900	214	868	-	243	-	1,026	668	49	1,174	398	
9110-05414	9110	840	170	897	1,038	1,283	1,157	1,188	924	1,261	1,085	2,133	1,178	944	333	944	1,980	1,334	1,738	1,210
9210-05414	9210	322	-	-	411	-	-	393	-	44	87	-	366	361	-	484	51	259	267	-
9260-05414	9260	-	-	-	92	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9280-05414	9280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-05414	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	301	-	-	1,997
8410-05414	8410	-	-	110	209	338	-	182	-	-	240	372	-	-	-	-	346	-	193	283
8560-05414	8560	-	-	-	-	230	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05414	8700	4,497	1,542	5,943	9,794	8,654	3,896	8,780	3,487	5,863</										



Acct-sub	FERC	2014 December	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June
		37,521	42,378	33,738	116,325	24,247	19,571	175,706	19,492	19,404	506,812	23,960	26,399	37,427	44,659	35,636	34,621	24,128	22,565	21,208
8810-04882	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400
8750-04889	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-04889	8740	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	-	-	-	-	-
8700-04889	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8910-07590	8910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,500
9020-07590	9020	-	-	-	-	-	-	-	-	5,620	-	-	-	-	-	-	-	-	-	-
9030-07590	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	87	-	-	-	-	-
9090-07590	9090	106	-	-	-	-	42	-	-	-	-	-	-	-	-	-	88	816	-	-
9110-07590	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9130-07590	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07590	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9250-07590	9250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-07590	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9270-07590	9270	-	-	-	-	321	-	-	-	-	-	-	-	-	-	-	-	-	-	90
9280-07590	9280	3,024	4,247	-	(259)	-	-	-	-	-	-	-	-	106,663	-	-	18,339	-	1,286	-
9302-07590	9302	87	-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-
8140-07590	8140	(285)	-	(591)	(285)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8160-07590	8160	(439)	-	(988)	(439)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8250-07590	8250	171	229	250	280	156	48	17	13	7	19	42	86	133	158	148	-	-	107	17
8580-07590	8580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	371
8700-07590	8700	1,865	133	319	407	1,372	216	1,224	848	665	187	463	-	257	2,308	10	10,582	90	(473)	94
8711-07590	8711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-07590	8740	123	960	501	-	5,376	(1,623)	295	18,693	49	487	1,992	318	4,327	199	115	2,048	1,165	-	917
8750-07590	8750	-	-	-	-	-	-	-	70	-	-	-	-	-	-	-	-	-	-	-
8770-07590	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800
8780-07590	8780	99	-	275	-	-	-	-	-	-	-	-	-	502	-	-	-	67	-	-
8800-07590	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	650
8810-07590	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8870-07590	8870	-	-	-	-	495	2,457	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07592	9210	(50)	(57)	(50)	(50)	(50)	(50)	(51)	(50)	(42)	(55)	(32)	(34)	(50)	(24)	(50)	26	(50)	(50)	(50)
8940-09911	8940	64	-	-	(3,332)	387	204	(334)	-	2	(189)	(1,412)	-	258	-	379	-	-	-	253
8740-09911	8740	44	-	-	-	-	-	-	-	-	-	-	(520)	52	28	(500)	(1,301)	144	(50)	(50)
8700-09911	8700	-	(2,189)	-	-	(4,228)	-	-	(1,496)	-	-	(910)	-	(1,566)	-	-	(2,802)	-	-	-
		4,609	3,324	(285)	(3,678)	3,830	1,295	1,152	18,078	673	8,050	97	(192)	112,110	1,139	259	31,013	(2,039)	10,614	4,482
		1,136,235	1,237,253	1,049,232	1,295,425	1,293,665	1,085,840	1,287,173	1,202,440	1,134,850	1,842,450	1,205,207	1,056,282	1,225,661	1,069,697	1,030,706	1,276,279	1,494,419	1,482,637	1,195,205

Acct-sub	FERC	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September
8870-01000	8870	2,028	3,130	511	147	-	1,755	1,831	1,696	2,682	1,588	2,190	1,865	3,739	2,908	4,832
8890-01000	8890	-	-	-	-	-	-	-	-	-	-	-	-	825	-	-
8900-01000	8900	-	-	-	-	-	-	-	-	-	-	-	-	834	-	-
8920-01000	8920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8930-01000	8930	7,051	14,831	10,400	5,817	2,455	3,070	3,208	11,839	16,521	3,288	1,534	7,037	7,836	5,650	15,485
9010-01000	9010	-	-	-	-	-	-	31	-	-	-	-	-	-	-	-
9020-01000	9020	20,892	24,427	34,840	28,298	30,068	36,479	27,435	32,802	44,391	29,934	32,002	33,693	21,951	18,170	31,154
9030-01000	9030	34,482	33,255	47,414	29,282	23,670	20,314	20,205	31,350	44,134	28,056	33,166	32,136	30,783	28,268	40,645
9090-01000	9090	8,021	8,021	12,032	8,172	8,222	8,222	8,222	8,222	12,333	8,222	8,222	8,222	8,222	8,222	12,333
9110-01000	9110	12,690	12,691	18,035	13,757	14,645	14,585	14,645	14,645	21,967	14,845	14,845	14,645	14,645	14,645	21,969
9200-01000	9200	8,970	9,994	17,687	10,547	10,859	10,626	11,627	10,606	16,946	10,606	10,606	11,096	13,456	20,896	22,121
8160-01000	8160	3,058	3,873	2,450	1,095	2,291	2,281	3,400	4,922	5,094	2,645	2,356	1,641	327	717	2,555
8170-01000	8170	4,252	3,115	201	3,181	2,584	1,885	3,291	3,859	5,315	2,546	1,703	224	2,313	2,250	1,937
8180-01000	8180	1,175	1,534	417	1,049	2,783	1,938	1,285	1,981	442	1,793	2,030	1,257	2,153	1,639	1,964
8200-01000	8200	83	270	-	246	-	131	426	-	212	-	278	59	-	132	506
8210-01000	8210	588	-	-	-	212	1,863	2,518	1,716	471	1,288	-	-	-	85	65
8340-01000	8340	-	-	-	196	-	-	98	1,125	-	-	-	-	393	1,138	424
8350-01000	8350	-	-	-	-	-	-	-	-	-	-	-	-	131	-	-
8360-01000	8360	-	-	-	-	-	-	-	-	-	-	-	-	393	-	-
8410-01000	8410	10,281	5,523	9,506	7,771	8,990	12,164	14,975	6,784	11,245	10,834	10,047	11,355	9,514	10,216	10,115
8560-01000	8560	12,143	13,245	16,916	18,303	18,793	16,288	8,083	17,420	28,128	13,113	11,328	14,306	11,734	11,783	19,590
8570-01000	8570	83	-	1,405	1,620	-	378	85	127	244	-	-	393	-	-	54
8590-01000	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8630-01000	8630	92	183	-	1,014	-	-	-	-	-	-	-	225	2,697	6,432	8,922
8650-01000	8650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-01000	8700	41,325	44,199	67,023	50,861	43,543	53,409	61,013	35,741	56,940	38,012	32,003	35,253	38,174	34,097	47,869
8720-01000	8720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-01000	8740	98,764	92,906	142,835	89,683	89,989	98,058	92,480	112,839	169,188	93,795	100,482	92,661	94,796	113,715	183,243
8750-01000	8750	33,241	28,026	47,071	33,524	42,704	32,981	45,095	25,452	31,657	34,527	35,491	31,134	34,254	22,712	29,611
8760-01000	8760	807	4,407	5,399	5,369	4,052	3,292	1,076	696	2,770	2,983	2,247	578	902	5,603	18,057
8770-01000	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-01000	8780	84,109	70,075	111,396	85,097	99,363	108,380	92,894	63,347	96,999	70,318	71,937	71,050	72,265	69,889	106,545
8790-01000	8790	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-01000	8800	1,306	1,683	11,699	683	4,100	7,735	6,800	24,826	9,594	10,883	10,698	8,883	5,098	15,616	-
8700-01001	8700	554,390	584,444	846,423	562,824	569,948	553,358	550,552	548,330	827,693	561,718	543,740	550,727	546,694	587,324	813,750
8700-01002	8700	(557,199)	(547,518)	(841,398)	(551,345)	(688,072)	(548,219)	(547,047)	(541,187)	(822,238)	(554,859)	(542,089)	(540,021)	(530,996)	(554,451)	(806,925)
9200-01002	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,007)	(3,338)
8560-01005	8560	-	-	-	-	-	-	-	-	-	-	-	1,082	-	-	-
8700-01006	8700	-	7,736	7,469	-	-	-	-	-	-	-	-	-	-	-	-
8200-01008	8200	12	134	(176)	74	(74)	65	190	(256)	35	(35)	111	(82)	(29)	92	(8)
8210-01008	8210	294	(284)	-	-	85	846	579	(491)	243	(322)	-	-	-	-	41
8340-01008	8340	(116)	-	-	59	(59)	-	59	516	(675)	-	-	-	218	580	(726)
8350-01008	8350	-	-	-	-	-	-	-	-	-	-	-	-	72	(72)	-
8360-01008	8360	-	-	-	-	-	-	-	-	-	-	-	-	216	(216)	-
8410-01008	8410	1,519	(1,671)	(1,875)	747	1,265	2,486	2,903	(4,914)	(2,196)	834	1,310	1,659	(445)	1,918	(5,465)
8560-01008	8560	1,200	2,538	(5,790)	2,072	2,628	626	(4,493)	6,803	(5,764)	(1,410)	1,283	2,090	(168)	1,794	(4,683)
8570-01008	8570	(341)	(41)	234	252	(136)	199	(136)	25	(38)	(41)	314	(117)	(196)	-	9
8590-01008	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8630-01008	8630	48	73	(119)	304	(304)	676	(676)	-	-	144	(144)	113	1,371	3,019	(3,015)
8650-01008	8650	(116)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-01008	8700	3,924	3,370	(13,740)	4,863	2,159	9,394	9,797	(15,068)	(12,050)	409	2,902	4,905	3,269	2,872	(15,638)
8720-01008	8720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-01008	8740	5,840	11,007	(36,583)	3,069	13,095	9,029	6,447	12,227	(39,606)	(4,749)	16,744	6,238	5,707	27,463	(49,060)
8750-01008	8750	2,291	296	(9,072)	2,212	7,025	(604)	10,576	(11,766)	(9,961)	3,322	5,564	1,371	3,273	(2,941)	(10,964)
8760-01008	8760	403	2,481	(1,970)	722	4	25	(1,000)	(228)	44	284	153	(610)	207	3,566	(1,053)
8770-01008	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-01008	8780	9,110	3,494	(26,983)	6,963	14,216	14,435	1,556	(17,728)	(21,842)	1,413	11,195	6,750	4,221	9,184	(31,172)
8790-01008	8790	17	(17)	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-01008	8800	(4,090)	441	856	(1,745)	1,435	2,228	(1,006)	1,218	58	(1,739)	1,947	1,004	(463)	(1,338)	(945)
8870-01008	8870	(947)	1,022	(1,949)	(41)	878	221	(81)	(587)	(33)	(479)	57	1,124	(21)	(1,230)	-
8890-01008	8890	-	-	-	-	-	-	-	-	-	-	-	-	289	(289)	-
8900-01008	8900	-	-	-	-	-	-	-	-	-	-	-	-	459	(459)	-
8920-01008	8920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8930-01008	8930	848	5,985	(7,777)	12	(763)	553	390	5,179	(4,350)	(1,929)	(211)	2,905	791	(354)	(1,374)
9010-01008	9010	-	-	-	-	-	-	18	(18)	-	-	-	-	-	-	-
9020-01008	9020	4,016	5,432	(10,071)	2,983	3,298	8,212	(1,778)	3,220	(12,283)	85	5,677	3,688	(4,774)	646	(7,527)
9030-01008	9030	1,370	4,370	(13,743)	882	688	1,968	6,712	1,968	(11,479)	(82)	6,004	2,801	851	2,968	(13,013)
9090-01008	9090	401	1,203	(3,209)	446	837	822	822	(2,878)	-	1,233	822	411	-	1,233	(3,700)
9110-01008	9110	634	1,504	(5,077)	955	1,731	1,425	(0)	(5,128)	0	2,197	1,464	732	2,197	(6,590)	-
9200-01008	9200	339	1,511	(3,548)	216	1,160	969	1,664	(613)	(3,539)	(173)	1,591	1,306	1,853	7,226	(10,940)
8160-01008	8160	232	989	(2,109)	(80)	863	(51)	899	913	(2,104)	(188)	282	(123)	(641)	322	(76)
8170-01008	8170	1,105	(102)	(1,891)	915	85	(91)	1,032	341	(1,430)	(249)	45	(589)	1,160	303	(1,252)
8180-01008	8180	(714)	409	(827)	245	799	(145)	(186)	418	(1,116)	375	364	(183)	555	(107)	(750)
9200-01011	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	5,007	3,338
8700-01011	8700	355,002	318,739	501,226	333,279	335,949	340,255	355,961	313,846	474,137	323,804	308,116	328,668	320,528	299,664	440,770
8700-01012	8700	(352,194)	(335,666)	(506,250)	(334,768)	(338,825)	(345,395)	(359,366)	(320,990)	(479,667)	(330,962)	(310,767)	(339,374)	(336,217)	(312,537)	(447,596)
8560-01013	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-01013	8700	205	887	(1,078)	-	-	212	-	-	159	-	-	159	-	(425)	-
8700-01014	8700	-	(7,736)	(7,489)	-	-	-	-	-	-	-	-	-	-	-	-
8560-01014	8560	-	-	-	-	-	-	-	-	-	-	-	(1,082)	-	-	-
		413,946	416,170	411,537	420,868	469,816	487,990	447,957	380,798	454,778	377,429	443,505	415,372	400,979	443,321	426,156
9260-01202	9260	36,265	35,579	36,114	31,813	35,504										

Acct-sub	FERC	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September
9260-01261	9260	76,852	77,541	76,606	80,688	90,038	93,525	88,680	72,954	87,198	72,238	85,019	79,592	76,866	85,065	81,699
9260-01263	9260	38	124	(201)	-	41	-	31	-	112	-	31	-	-	(82)	-
9260-01267	9260	16,901	17,049	16,833	17,202	19,198	19,940	18,308	15,591	18,588	15,398	18,123	16,995	16,384	18,133	17,417
9260-01269	9260	9	28	(45)	-	9	-	(0)	7	-	-	7	-	-	(17)	-
9260-01280	9260	414	418	413	421	470	488	448	381	455	377	444	416	401	444	428
9260-01282	9260	0	1	(1)	-	0	-	0	-	1	-	0	-	-	(1)	-
9260-01263	9260	1,696	1,716	1,706	2,568	2,864	2,973	2,734	2,326	2,778	2,304	2,710	2,538	2,450	2,711	2,601
9260-01285	9260	1	3	(4)	-	9	-	(7)	-	-	3	-	1	-	(2)	-
9260-01286	9260	2,069	2,088	2,063	7,576	1,878	1,851	1,782	1,522	1,819	1,507	1,774	1,661	1,604	1,775	1,705
9260-01268	9260	1	4	(6)	-	4	-	1	-	-	(1)	-	1	-	(2)	-
9260-01269	9260	3,310	3,340	3,301	2,104	2,348	2,439	2,240	1,903	2,274	1,884	2,218	2,076	2,005	2,219	2,131
9260-01271	9260	2	5	(8)	-	1	-	-	1	-	3	-	1	-	(2)	-
9260-01291	9260	18	59	(95)	-	-	16	-	12	-	44	-	12	-	(32)	-
9260-01282	9260	11	36	(58)	-	-	1	9	3	-	29	-	8	-	(21)	-
9260-01293	9260	5	17	(28)	-	-	5	-	4	-	14	-	4	-	(11)	-
		159,779	161,377	158,863	163,319	175,874	182,370	167,554	142,388	170,119	141,155	165,863	155,336	149,956	165,784	159,398
8700-07443	8700	-	-	-	-	150	150	150	331	-	-	-	-	-	-	-
8740-07443	8740	300	899	300	720	1,804	1,308	2,835	516	915	573	82	293	300	238	300
8750-07443	8750	-	-	-	-	98	13	-	256	-	-	-	-	-	-	-
9260-07443	9260	2,123	2,488	2,127	13,585	14,959	5,535	3,416	5,423	4,224	1,194	3,050	777	1,173	1,306	3,645
8780-07443	8780	-	-	-	-	754	1,461	3	613	-	(448)	608	-	-	134	55
8860-07443	8860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8870-07443	8870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8920-07443	8920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-07443	9020	-	225	-	127	861	428	645	-	268	167	775	-	-	150	-
9030-07443	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8580-07443	8580	-	123	-	-	593	1,785	58	604	-	807	-	-	77	-	-
8590-07444	8590	-	(18)	-	-	(68)	(254)	(10)	(98)	-	(62)	-	-	(24)	-	-
8700-07444	8700	-	-	-	-	(70)	(70)	(78)	(184)	-	-	-	-	-	-	-
8740-07444	8740	(198)	(476)	(195)	(431)	(1,074)	(713)	(1,538)	(309)	(641)	(394)	(50)	(176)	(165)	(143)	(176)
8750-07444	8750	-	-	-	-	(42)	(6)	-	(143)	-	-	-	-	-	-	-
8780-07444	8780	-	-	-	-	(469)	(817)	(42)	(382)	-	235	(331)	-	-	(67)	(36)
8860-07444	8860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8870-07444	8870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8920-07444	8920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-07444	9020	-	(157)	-	(74)	(398)	(240)	(414)	-	(201)	(117)	(470)	-	-	(98)	-
9030-07444	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-07444	9260	(1,294)	(1,506)	(1,339)	(8,384)	(8,735)	(3,235)	(2,033)	(3,186)	(2,532)	(821)	(1,890)	(505)	(680)	(823)	(2,162)
9260-07449	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	244
9260-07458	9260	4,350	234	1,200	614	742	767	693	3,544	859	3,752	(430)	3,792	-	219	-
9260-07460	9260	2,735	-	-	921	892	921	921	832	921	12,866	11,337	-	-	-	-
9260-07463	9260	455	-	-	153	144	105	105	95	105	1,396	-	-	-	-	-
9020-07499	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-07499	9030	-	-	-	213	40	-	-	-	64	-	-	-	-	255	284
9110-07499	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07499	9210	-	-	-	-	98	-	-	-	-	-	-	-	-	-	-
9230-07499	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9250-07499	9250	1,070	182	703	896	1,255	37	847	521	1,055	942	381	-	588	150	1,906
9260-07499	9260	2,913	3,083	12,338	3,382	4,928	3,030	3,793	6,008	7,545	3,891	6,041	5,770	1,478	4,799	2,570
9270-07499	9270	-	-	-	-	-	-	-	-	-	-	14	-	-	-	-
9280-07499	9280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-07499	9302	-	-	-	-	-	-	-	-	-	-	-	-	59	-	-
8210-07499	8210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8260-07499	8260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8410-07499	8410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560-07499	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-07499	8700	200	228	381	283	257	880	615	230	358	126	123	720	(15)	171	360
8740-07499	8740	-	62	-	50	26	392	24	-	-	-	-	65	353	27	83
8750-07499	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-07499	8800	88	-	-	-	301	-	-	-	450	-	-	-	-	-	-
8810-07499	8810	-	-	-	40	-	-	-	-	-	-	-	685	-	-	-
		12,741	5,167	16,515	12,117	16,781	11,260	10,162	11,842	16,076	21,012	23,422	7,198	6,937	6,100	7,273
9240-04089	9240	32,019	32,019	32,019	32,019	32,019	32,019	32,019	32,019	32,514	32,514	32,514	32,514	32,514	32,514	32,514
9210-04070	9210	102	102	-	-	2,240	204	-	(204)	446	-	-	400	733	100	-
9240-04072	9240	(18,721)	(19,035)	(18,978)	(18,547)	(18,272)	(18,891)	(18,028)	(18,087)	(18,347)	(18,575)	(18,284)	(18,712)	(19,238)	(19,828)	(19,018)
8410-07111	8410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560-07111	8560	-	-	-	-	1,130	-	-	-	-	-	-	-	-	-	-
8700-07111	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8890-07111	8890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9250-07120	9250	-	-	-	-	-	-	-	258	-	-	-	-	-	-	-
9260-07120	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	229	-
8700-07120	8700	140	-	-	-	-	-	-	-	-	-	-	-	-	686	-
8740-07120	8740	14	838	1,195	-	867	-	47	457	-	-	-	-	-	882	-
		13,553	14,024	14,318	13,472	15,544	15,267	14,241	14,637	13,964	14,385	14,231	13,802	13,676	14,886	13,597
8250-04580	8250	(25)	-	(6)	(25)	(215)	-	(82)	(12)	(21)	(8)	(69)	(44)	(58)	-	(115)
8610-04580	8610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-04580	8700	-	-	-	-	-	-	-	-	-	-	-	(216)	-	-	-
8750-04580	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8770-04580	8770	-	(4,799)	-	-	-	-	-	-	-	-	-	-	-	(4,721)	-
8810-04580	8810	(45,088)	(41,621)	(44,986)	(37,288)	(35,831)	(34,591)	(34,917)	(34,659)	(35,638)	(37,051)	(36,238)	(37,299)	(36,649)	(32,970)	(44,904)
8250-04581	8250	183	-	15	149	1,658	-	457	74	285	80	170	108	183	-	576
8810-04581	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Acct-Sub	FERC	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September
8700-04581	8700	-	-	-	-	-	-	-	-	-	-	-	360	-	-	-
8750-04581	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8770-04581	8770	-	6,500	-	-	-	-	-	-	-	-	-	-	-	6,500	-
8810-04581	8810	74,255	86,856	72,988	81,183	60,193	60,798	62,419	58,784	59,936	60,958	59,384	60,584	60,184	53,546	73,381
9310-04581	9310	1,446	1,283	1,283	1,248	1,283	1,248	1,283	1,283	1,283	1,305	1,305	1,305	1,305	1,305	1,305
9030-04582	9030	-	-	-	-	66	-	-	-	-	-	-	-	-	-	-
9120-04582	9120	-	-	-	-	-	-	-	-	-	758	-	-	-	-	-
8180-04582	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8310-04582	8310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-04582	8700	6,534	3,598	485	-	5,997	273	3,382	14,560	8,190	725	3,429	11,788	2,612	6,852	11,321
8710-04582	8710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-04582	8740	435	435	25	222	430	728	406	25	819	3,139	11,080	4,170	3,756	734	15,281
8750-04582	8750	-	-	-	-	-	-	-	-	-	235	154	-	-	-	-
8760-04582	8760	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-
8770-04582	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-04582	8780	-	-	-	-	-	-	-	-	-	-	-	54	-	-	-
8800-04582	8800	-	-	-	-	-	-	-	-	55	-	-	-	-	-	-
8810-04582	8810	16,730	47,964	17,578	32,297	19,885	17,832	28,775	15,788	21,310	17,057	24,673	32,887	16,531	26,213	37,104
8860-04582	8860	212	-	-	107	-	-	-	13	-	-	-	-	-	-	-
8910-04582	8910	-	-	1,367	3,351	400	-	114	-	-	170	-	593	(33)	1,016	300
8740-04585	8740	-	-	-	-	-	-	-	-	-	-	87	40	-	-	-
8810-04585	8810	-	-	-	-	-	-	-	-	-	-	12	-	-	-	-
9310-04590	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-04590	9020	90	34	34	177	135	301	174	150	320	42	258	370	340	532	347
9030-04590	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8570-04590	8570	592	548	495	661	548	577	619	519	659	401	594	523	600	688	618
8160-04590	8160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8170-04590	8170	146	124	32	224	163	176	170	231	209	156	189	184	170	175	173
8180-04590	8180	119	144	260	225	190	250	326	389	397	384	344	378	308	924	42
8190-04590	8190	99	100	96	51	1	206	104	112	109	-	215	68	34	116	110
8200-04590	8200	98	100	57	136	182	85	194	283	174	117	105	103	107	107	107
8210-04590	8210	235	83	149	117	151	156	284	383	220	198	160	150	143	76	88
8700-04590	8700	10,019	10,586	9,097	9,608	7,849	9,013	4,352	8,170	8,775	6,320	7,620	6,717	6,723	9,763	7,118
8710-04590	8710	58	41	20	20	20	21	50	48	59	27	61	352	-	-	36
8740-04590	8740	4,250	5,053	4,295	4,854	4,653	4,073	4,289	3,927	3,728	3,058	5,012	4,034	3,945	4,751	3,958
8750-04590	8750	125	203	98	107	88	103	89	78	94	107	80	686	102	377	251
8760-04590	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8770-04590	8770	51	350	127	117	109	317	89	926	955	97	335	148	44	279	47
8780-04590	8780	203	2,333	882	830	789	1,658	918	1,013	1,403	1,276	917	994	1,169	1,528	850
8800-04590	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8810-04590	8810	1,431	1,893	1,384	(522)	1,162	468	1,048	81	1,106	1,281	760	295	652	2,784	407
8240-04590	8240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8250-04590	8250	53	235	100	153	148	641	1,375	887	1,080	458	260	142	78	157	127
8550-04590	8550	30	30	30	30	30	31	31	30	30	30	30	28	33	38	36
8560-04590	8560	1,067	2,212	1,640	1,709	1,769	2,383	1,751	1,217	2,069	1,000	2,485	1,678	1,094	1,814	1,219
8700-04592	8700	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-04592	8800	-	-	-	-	-	-	150	-	-	-	-	-	-	-	-
8810-04592	8810	-	346	-	-	-	-	-	-	-	-	-	-	188	-	(11)
8860-04592	8860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-04599	8700	(10,414)	(9,148)	(5,898)	(5,681)	(6,596)	(5,351)	(4,841)	(13,546)	(10,388)	(4,427)	(8,910)	(12,045)	(5,886)	(11,120)	(12,125)
8800-04599	8800	-	-	-	-	-	-	-	-	(39)	-	-	-	-	-	-
8810-04599	8810	(11,218)	(33,397)	(11,900)	(19,406)	(12,732)	(10,667)	(17,488)	(8,416)	(18,806)	(11,651)	(16,418)	(20,633)	(10,620)	(18,878)	(23,612)
8560-04599	8560	(579)	(1,254)	(950)	(1,002)	(981)	(1,321)	(627)	(1,090)	(502)	(930)	(1,304)	(954)	(612)	(1,034)	(859)
8160-04599	8160	(102)	(123)	(221)	(191)	(162)	(213)	(278)	(314)	(323)	(327)	(293)	(320)	(262)	(786)	(36)
		51,023	60,594	48,507	53,469	49,064	49,168	62,194	51,284	52,210	45,518	60,118	56,605	46,452	50,286	73,323
8740-03002	8740	98,413	86,077	89,789	100,359	86,522	97,379	106,422	102,122	61,476	16,346	110,403	89,284	71,041	128,383	98,394
9020-03002	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7560-03003	7560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8160-03003	8160	-	-	-	-	-	-	-	-	-	-	-	(29)	-	-	-
8170-03003	8170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8180-03003	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8210-03003	8210	-	-	-	-	-	-	(7)	-	-	-	-	-	-	-	-
8240-03003	8240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8410-03003	8410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560-03003	8560	(30)	-	(86)	(15)	(1)	(2)	(89)	(586)	(5)	(24)	(3,866)	(55)	(34)	-	-
8650-03003	8650	-	-	-	-	-	(47)	-	-	-	-	-	-	-	-	-
8700-03003	8700	(363)	(144)	(828)	(951)	(96)	(122)	(137)	(520)	(329)	(575)	(391)	(306)	(79)	(419)	(280)
8740-03003	8740	(108,980)	(100,039)	(85,043)	(101,858)	(87,040)	(96,743)	(111,883)	(102,057)	(92,768)	(87,173)	(116,876)	(92,331)	(109,814)	(134,344)	(115,236)
8750-03003	8750	-	-	(715)	(27)	-	(15)	(22)	(31)	-	-	-	-	-	-	(49)
8760-03003	8760	-	-	-	-	-	-	(149)	-	-	-	-	-	-	-	-
8780-03003	8780	(186)	(246)	(50)	(36)	(51)	(57)	(302)	(678)	(138)	(878)	(323)	(17)	(44)	(36)	(87)
8800-03003	8800	-	-	-	-	-	-	-	(111)	-	-	-	(11)	-	-	-
8940-03003	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-03003	9020	-	-	-	-	-	-	-	(282)	-	-	-	(32)	-	(15)	(28)
7560-03004	7560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8160-03004	8160	-	-	-	-	-	-	-	-	-	-	70	-	-	-	-
8170-03004	8170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8180-03004	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8210-03004	8210	-	-	-	-	-	-	37	-	-	-	-	-	-	-	-
8240-03004	8240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8410-03004	8410	-	-	-	-	-	17	-	-	-	-	-	-	-	-	-
8560-03004	8560	221	-	178	92	9	338	495	3,821	76	242	9,480	135	110	-	-
8650-03004	8650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-03004	8700	543	222	1,225	1,514	191	171	216	869	503	858	673	512	113	770	483

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8740-03004	8740	89,514	73,814	76,855	75,258	87,931	76,344	89,842	72,827	96,622	140,702	87,487	64,804	110,858	93,697	96,677
8750-03004	8750	-	-	1,273	53	-	32	82	49	-	-	-	-	-	-	92
8760-03004	8760	-	-	-	-	-	-	-	323	-	-	-	-	-	-	-
8780-03004	8780	293	379	80	55	80	97	478	1,055	224	1,304	509	33	65	57	148
8800-03004	8800	-	-	-	-	-	-	-	181	-	-	-	18	-	-	-
8940-03004	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-03004	9020	-	-	-	-	-	-	-	504	-	-	-	53	-	23	42
8740-04301	8740	38,156	38,418	36,786	36,124	80,060	48,518	42,022	40,383	32,294	48,047	47,689	41,735	13,703	58,243	40,347
8302-04302	8302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8870-04302	8870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8940-04302	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-04302	8740	3,430	22,318	19,535	23,792	16,441	19,295	17,765	19,081	22,735	20,298	10,838	19,703	26,440	12,380	17,980
8750-04302	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8770-04302	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-04302	8780	-	-	-	-	-	-	140	-	-	-	-	-	-	-	-
8810-04302	8810	-	-	-	-	-	-	-	-	138	-	225	-	-	-	-
8560-04302	8560	-	2,167	-	1,922	796	5,528	1,154	-	565	-	-	886	-	-	-
8700-04302	8700	-	294	1,431	179	528	12	-	-	-	-	-	-	45	375	36
8160-04302	8160	-	-	-	-	-	-	-	-	-	-	-	-	-	798	-
8180-04302	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8340-04302	8340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560-04307	8560	-	(2,143)	-	(1,884)	(740)	(5,418)	(1,131)	-	(554)	-	-	-	-	(368)	-
8700-04307	8700	-	(230)	(1,402)	(175)	(517)	(12)	-	-	-	-	-	-	(44)	(780)	(35)
8160-04307	8160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8180-04307	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8340-04307	8340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-04307	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8870-04307	8870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8940-04307	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-04307	8740	(40,754)	(59,522)	(55,195)	(58,718)	(74,990)	(88,457)	(58,591)	(58,255)	(53,919)	(88,978)	(57,161)	(60,210)	(39,341)	(69,211)	(57,142)
8750-04307	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8770-04307	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-04307	8780	-	-	-	-	-	-	(137)	-	(136)	-	(221)	-	-	-	-
8810-04307	8810	-	-	-	-	-	-	-	-	-	-	-	(849)	-	-	-
		78,256	81,126	53,881	75,594	69,100	78,863	86,322	78,305	66,778	72,168	66,287	63,343	72,913	89,551	81,293
8790-02001	8790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8810-02001	8810	-	-	-	-	-	86	-	-	-	-	-	-	-	-	-
8890-02001	8890	-	-	-	-	-	-	-	-	-	17	-	-	-	-	-
8900-02001	8900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8940-02001	8940	-	-	-	-	-	-	-	-	-	-	-	92	-	-	-
8990-02001	8990	1,771	1,089	(20)	-	-	-	-	-	-	-	-	-	-	1,363	1,422
8570-02001	8570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8630-02001	8630	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-02001	8700	-	-	610	-	-	-	-	-	-	-	-	-	15,608	45,326	70,058
8740-02001	8740	16,903	12,966	11,898	11,259	10,927	10,446	10,066	9,470	15,545	10,527	17,822	13,095	20,058	10,038	12,774
8750-02001	8750	-	-	858	-	192	3,082	2,876	837	161	-	-	-	-	-	-
8760-02001	8760	495	-	-	-	-	-	-	2,741	-	-	-	-	-	-	-
8770-02001	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560-02004	8560	89	54	(1)	-	-	-	-	-	-	-	-	-	-	123	128
8570-02004	8570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8630-02004	8630	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-02004	8700	-	-	31	-	-	-	-	-	-	-	-	-	1,405	4,079	6,305
8740-02004	8740	845	648	594	583	546	731	705	663	1,399	947	1,604	1,179	1,805	903	1,150
8750-02004	8750	-	-	43	-	10	216	187	59	14	-	-	-	-	-	-
8760-02004	8760	25	-	-	-	-	-	-	192	-	-	-	-	-	-	-
8770-02004	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8790-02004	8790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8810-02004	8810	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-
8890-02004	8890	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
8900-02004	8900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8940-02004	8940	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-
8710-02005	8710	-	-	174	-	-	-	-	-	-	-	-	-	-	-	-
8711-02005	8711	1,718	4,983	-	-	-	577	-	-	-	1,204	-	-	-	-	-
8720-02005	8720	-	-	-	-	78	-	-	-	-	-	-	-	-	-	-
8740-02005	8740	12,320	14,727	12,584	10,641	12,058	17,114	20,549	34,289	21,977	12,592	16,630	8,249	16,098	37,538	14,491
8750-02005	8750	2,850	945	12,949	1,614	5,435	1,563	2,737	3,327	4,859	1,785	4,640	4,660	3,344	1,337	421
8760-02005	8760	58	-	-	-	-	350	2,526	153	40	13	318	159	1,413	-	-
8770-02005	8770	23,105	13,416	4,955	255	241	14	398	185	436	176	7,471	14,634	1,516	-	-
8780-02005	8780	554	559	785	289	167	1,248	1,998	1,628	348	514	366	588	120	550	666
8790-02005	8790	181	-	-	-	-	-	27	1,976	-	-	-	-	-	-	12
8800-02005	8800	-	885	968	-	816	43	470	853	23	178	61	131	-	128	235
8810-02005	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8860-02005	8860	-	-	-	-	-	-	-	-	48	22	-	68	-	-	-
8870-02005	8870	506	-	200	-	-	-	-	-	279	138	52	-	-	-	-
8890-02005	8890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42
8900-02005	8900	-	-	-	-	-	-	4,080	299	-	-	-	-	-	-	-
8910-02005	8910	2,223	3,285	1,185	29	-	-	-	1,285	53	-	-	-	-	-	-
8920-02005	8920	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8930-02005	8930	-	-	-	-	-	-	-	-	-	-	51	-	-	-	-
8940-02005	8940	536	1,140	613	711	469	412	876	813	1,735	888	526	125	515	1,294	378
9020-02005	9020	-	-	46	-	-	-	40	-	4	39	129	671	4	960	-
9030-02005	9030	67	-	-	-	-	-	32	2	79	-	-	34	-	-	34
9110-02005	9110	-	-	-	-	-	-	-	-	-	-	23	-	-	-	-
9250-02005	9250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Acct-sub	FERC	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September
9260-02005	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8160-02005	8160	30	454	-	-	96	1,425	159	2,978	9	-	48	-	14	-	314
8170-02005	8170	686	27	-	407	417	1,898	137	285	10	81	-	17	470	-	129
8180-02005	8180	1,105	887	1,151	1,617	1,638	562	2,733	200	906	773	988	2,818	2,911	1,248	612
8200-02005	8200	-	-	-	349	-	-	-	-	-	-	-	-	-	-	2,417
8210-02005	8210	59	-	-	-	-	-	3,502	54	1,340	-	1,575	7	-	-	-
8240-02005	8240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8310-02005	8310	-	-	-	-	750	9,577	46	898	138	202	-	-	73	-	-
8340-02005	8340	-	-	-	-	458	(26)	-	764	46	-	16	-	348	28	-
8350-02005	8350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8360-02005	8360	-	-	-	-	-	-	-	-	-	-	-	-	13	-	-
8370-02005	8370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8410-02005	8410	-	-	81	-	-	-	-	59	-	-	-	-	-	-	-
8520-02005	8520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560-02005	8560	4,444	1,580	448	2,129	787	468	4,571	2,020	2,179	2,121	1,385	4,092	1,441	1,043	1,899
8570-02005	8570	170	31	-	-	188	17	276	35	-	672	123	117	-	-	-
8590-02005	8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8630-02005	8630	-	-	-	-	-	-	-	-	-	-	-	-	22	-	34
8650-02005	8650	-	-	-	-	-	-	-	-	-	186	11	-	-	-	-
8670-02005	8670	-	-	-	-	-	-	-	-	-	-	-	-	117	-	-
8700-02005	8700	323	956	1,311	724	588	792	975	2,326	2,845	480	540	436	210	1,053	152
8780-04306	8780	-	-	-	-	-	-	-	-	-	14	-	-	-	-	-
8740-04306	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8940-05010	8940	-	-	-	34	-	-	-	-	-	-	-	-	-	-	-
9010-05010	9010	-	-	-	-	-	-	-	-	-	172	-	-	-	-	-
9020-05010	9020	-	-	-	-	-	-	-	-	48	-	-	-	20	68	-
9030-05010	9030	677	117	813	527	1,216	1,244	628	126	955	214	996	1,744	736	1,492	357
9090-05010	9090	-	-	122	-	-	-	-	-	-	-	-	-	-	-	-
9110-05010	9110	-	-	194	79	46	-	-	-	-	-	-	123	-	-	17
9120-05010	9120	-	-	-	-	-	15	-	-	-	-	-	-	-	47	-
9210-05010	9210	-	-	2	-	-	-	-	-	-	-	-	-	-	-	2
9280-05010	9280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9280-05010	9280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	595
9140-05010	9140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9180-05010	9180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8580-05010	8580	-	-	-	-	-	-	238	-	-	-	-	-	-	-	-
8700-05010	8700	11,547	5,874	5,285	7,291	6,701	2,061	5,872	2,953	1,901	20,803	1,566	1,425	16,023	5,986	8,576
8740-05010	8740	814	977	756	1,465	949	327	1,755	209	719	1,278	721	709	564	1,895	804
8750-05010	8750	-	-	-	-	21	55	-	-	-	-	-	184	-	-	42
8780-05010	8780	1,141	2,250	642	294	1,255	461	879	992	102	530	3,078	725	177	1,443	972
8790-05010	8790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-05010	8800	-	156	9	-	-	-	-	-	-	-	-	-	-	-	-
8810-05010	8810	534	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		85,792	68,066	59,157	40,456	46,050	54,872	69,510	72,419	58,295	56,260	53,450	48,736	66,889	120,886	124,827
8140-04201	8140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-04201	8700	-	-	-	-	1,269	-	248	-	-	-	-	-	-	-	-
8700-04212	8700	-	949	71	-	490	-	978	2,835	745	-	-	-	4,918	-	2,427
8810-04212	8810	-	358	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	1,304	71	-	1,759	-	1,225	2,835	745	-	-	-	4,918	-	2,427
8700-05310	8700	7,178	12,097	8,241	7,442	8,613	10,336	11,146	6,257	8,740	7,715	10,732	8,735	10,548	(4,854)	6,618
9110-05312	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05312	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05312	8700	218	115	303	221	170	519	487	936	840	708	305	381	143	182	120
8700-05314	8700	4,871	4,403	4,061	4,477	4,654	6,233	5,887	3,664	5,796	6,674	5,155	5,842	5,029	4,611	4,846
9110-05316	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106
8700-05316	8700	-	-	-	-	1,447	-	-	-	-	-	-	-	-	-	1,632
8700-05323	8700	-	-	-	-	-	-	-	-	-	63	-	-	-	-	-
8940-05323	8940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05331	8700	5,798	4,867	4,325	4,027	5,855	4,619	3,958	4,138	5,897	2,573	6,958	3,546	3,920	6,178	4,300
9110-05331	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-05351	9020	3,925	3,525	3,928	3,932	3,932	5,707	4,507	4,507	5,082	6,830	7,434	7,462	8,023	10,148	8,807
9020-05352	9020	48	987	50	44	969	830	31	26	31	29	36	40	55	54	50
8940-05364	8940	-	-	-	-	-	-	-	-	-	-	-	32	-	-	-
9020-05364	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-05364	8780	-	-	-	74	-	-	-	-	-	-	-	-	-	-	-
8700-05384	8700	6,595	16,091	12,011	120	22,177	225	23,399	55	6,677	11,109	10,344	6,178	32,746	13,000	18,170
8740-05384	8740	-	-	-	-	18	-	26	114	-	-	-	-	-	-	38
8750-05384	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8770-05384	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05376	8700	859	6,540	4,302	85	8,007	86	8,559	233	1,049	4,717	6,717	1,057	16,646	1,779	13,480
9210-05377	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-05377	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9090-05377	9090	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9110-05377	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-05377	8780	42	32	-	-	44	64	53	32	42	-	-	-	-	26	-
8900-05377	8900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05377	8700	94	821	982	58	1,125	354	1,340	217	1,381	380	316	588	288	2,125	257
8740-05377	8740	142	217	102	-	-	-	106	88	413	140	-	28	46	122	-
8750-05377	8750	-	-	-	66	-	-	-	-	-	-	-	-	-	-	-
8580-05377	8580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8570-05377	8570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05399	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8940-05399	8940	-	-	-	-	-	-	-	-	-	-	-	(18)	-	-	-

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8020-05399	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9090-05399	9090	(19)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9110-05399	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(82)
8780-05399	8780	(25)	(19)	-	(43)	(25)	(35)	(30)	(18)	(24)	-	-	-	-	(16)	-
8800-05399	8800	-	(19)	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05399	8700	(11,927)	(23,520)	(17,481)	(8,727)	(26,534)	(8,626)	(26,592)	(6,083)	(13,288)	(14,895)	(19,354)	(11,486)	(36,794)	(10,875)	(26,510)
8740-05399	8740	(83)	(128)	(61)	-	(9)	-	(74)	(114)	(235)	(79)	-	(16)	(27)	(72)	(22)
8750-05399	8750	-	-	-	(38)	-	-	-	-	-	-	-	-	-	-	-
8770-05399	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		17,749	26,239	20,753	13,738	30,250	20,112	32,813	18,051	22,204	26,144	28,644	22,370	40,622	22,608	32,840
8700-04002	8700	-	-	-	14,832	-	-	-	-	285	970	-	-	-	21	-
8740-04002	8740	-	-	473	-	496	973	1,481	980	-	-	-	-	-	-	296
8780-04002	8780	-	-	-	130	-	-	-	-	-	-	-	-	-	-	-
9250-04017	9250	-	-	-	-	-	-	-	-	-	-	40	-	-	-	-
9090-04018	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-04018	9030	-	-	-	-	-	-	-	-	-	14	-	-	-	-	-
9250-04018	9250	-	-	-	-	-	-	-	-	-	-	57	180	174	87	351
9260-04018	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8410-04018	8410	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-
8700-04018	8700	-	-	-	-	-	-	190	-	-	-	-	-	-	-	-
8740-04018	8740	-	-	-	87	601	104	218	31	403	-	-	-	97	-	287
8780-04018	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-04018	8800	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8810-04018	8810	-	-	-	-	-	-	-	-	-	-	945	-	-	-	-
8700-04021	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9090-04021	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9110-04021	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9120-04021	9120	-	303	88	318	59	363	-	-	229	176	288	330	-	404	326
9130-04021	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-04022	8740	-	-	-	-	-	-	1,653	1,000	-	-	-	-	-	-	-
8800-04023	8800	-	-	-	-	-	-	-	-	232	-	-	-	-	-	-
9302-04040	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-04040	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9090-04040	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9110-04040	9110	-	-	-	-	-	-	-	118	-	-	-	-	-	-	123
9120-04040	9120	-	-	-	-	5	-	-	-	-	-	-	-	-	-	53
9130-04040	9130	200	540	100	-	501	-	-	2,000	-	1,878	982	-	106	4	-
9160-04040	9160	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-
8700-04040	8700	-	-	-	-	160	-	-	-	-	493	17	1,109	-	233	299
9130-04041	9130	-	-	-	-	-	-	-	-	318	-	-	-	-	-	-
9030-04044	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9070-04044	9070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9100-04044	9100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9110-04044	9110	125	1,350	250	2,367	421	-	-	-	-	-	-	-	200	-	-
9120-04044	9120	1,016	250	1,715	1,302	75	2,076	5,749	2,673	923	1,668	1,819	2,786	1,518	3,850	2,553
9130-04044	9130	1,400	707	1,120	4,373	275	751	719	3,855	2,050	749	2,143	3,025	599	390	530
8700-04044	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-04046	9030	-	150	-	-	-	-	-	-	-	-	-	-	-	-	-
9090-04046	9090	100	250	-	-	3,037	-	-	-	-	-	-	-	-	-	-
9110-04046	9110	3,890	3,876	5,581	2,502	2,063	2,900	-	-	21	(137)	-	-	1,623	(65)	40
9120-04046	9120	2,784	13,760	3,878	1,580	3,185	1,216	4,785	5,049	10,892	7,790	4,601	2,008	6,627	12,262	7,109
9130-04046	9130	500	525	450	1,087	-	-	392	429	-	-	-	-	-	-	-
9210-04046	9210	-	-	-	-	-	-	-	-	395	-	395	395	-	-	790
8700-04046	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		10,122	21,710	15,433	28,558	11,715	27,545	15,147	15,914	15,746	13,601	11,046	9,939	13,339	17,167	12,757
8700-04146	8700	-	-	-	-	-	-	-	-	41	-	-	242	-	-	-
		-	-	-	-	-	-	-	-	41	-	-	242	-	-	-
8700-05415	8700	-	-	100	25	-	-	50	-	175	-	-	3,000	155	-	-
8740-05415	8740	-	-	-	-	130	-	-	-	-	-	-	-	-	-	-
8780-05415	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-05415	8800	-	-	-	-	163	-	-	-	-	-	-	-	-	-	-
9090-05415	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9110-05415	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05415	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
9302-05415	9302	-	-	-	-	-	5,999	-	-	-	-	-	-	-	300	-
8700-05416	8700	-	-	-	-	-	-	195	-	-	-	-	-	-	-	-
8700-05417	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9090-05417	9090	-	-	-	-	-	-	-	-	-	-	125	-	-	-	-
9302-05417	9302	-	735	80	250	-	-	135	-	-	-	620	235	-	-	-
9302-07510	9302	13,850	750	133	18,822	4,507	4,312	12,347	8,997	8,449	4,277	13,870	4,247	4,547	4,757	7,397
9320-07510	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-07510	8700	-	10,250	-	-	-	-	-	-	-	-	-	-	-	250	-
8800-07510	8800	-	-	-	-	-	-	175	-	-	-	-	-	-	-	-
9110-07510	9110	-	415	-	-	-	-	390	-	-	-	-	-	-	-	-
9120-07510	9120	400	200	-	715	-	-	5,856	380	-	-	450	395	-	200	415
9110-07520	9110	-	-	-	-	-	-	5	-	51	-	-	-	-	-	-
9302-07520	9302	-	117	-	25	-	-	250	-	-	-	-	-	-	-	-
8700-07520	8700	-	-	-	-	-	-	-	-	75	-	-	-	-	-	-
8800-07520	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		14,250	12,467	293	17,637	4,800	10,311	18,978	7,772	8,750	4,277	16,065	7,817	4,702	5,507	7,846
8180-05111	8180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Acct-sub	FERC	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September
8560-05111	8560	-	-	-	-	-	479	62	24	1,601	-	-	-	603	-	63
8700-05111	8700	216	208	365	364	596	395	972	440	921	308	106	578	173	366	180
8740-05111	8740	89	128	185	154	268	193	271	201	100	209	75	111	92	312	210
8750-05111	8750	-	-	-	-	-	12	155	14	-	-	-	-	-	-	-
8780-05111	8780	-	-	-	-	-	15	-	-	-	-	-	-	-	-	-
8800-05111	8800	-	-	-	-	16	(16)	-	-	-	-	-	-	-	-	-
8850-05111	8850	11	19	138	-	222	19	312	168	21	-	238	174	34	192	202
9010-05111	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
9020-05111	9020	-	-	-	-	-	-	13	-	-	-	27	-	-	13	12
9030-05111	9030	-	26	-	70	-	-	148	-	7	24	26	-	-	46	53
9090-05111	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9110-05111	9110	150	-	1,411	148	819	202	-	-	50	-	-	-	264	-	184
9120-05111	9120	-	32	1,031	36	-	304	-	-	-	88	-	1,148	-	14	305
9160-05111	9160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05111	9210	-	-	-	-	-	-	15	-	-	-	-	-	-	-	-
9260-05111	9260	299	51	-	281	-	-	-	-	-	-	-	-	-	-	-
9280-05111	9280	766	464	3,109	1,054	1,940	1,802	1,949	847	2,700	627	472	2,011	1,165	943	1,174
9020-05411	9020	-	-	-	-	-	-	-	-	650	-	17	-	-	35	936
9030-05411	9030	432	745	878	274	833	-	136	1,063	-	117	535	733	264	481	169
9090-05411	9090	-	259	1,040	-	201	123	162	84	828	551	298	-	-	443	363
9110-05411	9110	491	670	92	356	360	375	691	109	592	1,210	335	933	554	438	575
9120-05411	9120	-	513	-	-	-	-	-	-	-	-	-	-	-	-	-
9130-05411	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05411	9210	17	-	160	-	-	-	45	-	-	-	44	36	-	-	163
9260-05411	9260	-	-	-	-	-	-	-	-	988	-	304	-	-	-	-
9280-05411	9280	97	-	-	-	-	-	-	-	-	-	-	-	-	-	26
9302-05411	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8410-05411	8410	-	-	-	-	-	-	-	-	-	-	-	281	-	-	-
8560-05411	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8570-05411	8570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05411	8700	4,790	9,519	11,770	5,462	8,011	7,333	6,586	10,645	9,856	3,943	8,201	8,658	5,057	7,816	6,941
8711-05411	8711	-	-	-	-	-	-	59	-	-	-	-	-	-	-	-
8740-05411	8740	489	293	1,294	101	345	532	206	472	867	153	757	524	1,083	1,178	1,926
8750-05411	8750	757	360	615	98	326	614	287	578	679	-	255	351	98	309	160
8770-05411	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-05411	8780	154	-	253	139	965	31	211	330	134	597	146	475	262	199	750
8800-05411	8800	-	-	-	-	-	-	-	-	-	-	27	-	-	-	16
8700-05412	8700	-	10	64	-	10	193	36	-	-	-	820	12	-	63	-
8740-05412	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8750-05412	8750	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-
8780-05412	8780	-	-	-	-	-	-	-	-	-	131	-	-	-	-	-
9020-05412	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05412	9030	-	-	-	-	-	-	-	-	-	-	224	-	-	-	-
9090-05412	9090	-	11	127	-	-	-	12	-	26	14	-	-	-	24	14
9110-05412	9110	-	-	-	17	-	-	-	-	14	-	-	-	-	-	-
9210-05413	9210	877	-	985	51	-	-	-	-	-	-	126	-	-	-	1,254
9260-05413	9260	2,979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-05413	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8410-05413	8410	-	-	-	-	-	-	-	-	-	-	-	-	-	389	-
8560-05413	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8570-05413	8570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05413	8700	1,610	3,034	2,621	748	784	1,633	965	1,756	3,098	2,048	3,249	4,733	2,503	2,841	5,940
8740-05413	8740	-	-	1,709	-	-	-	-	128	879	-	-	466	287	706	508
8750-05413	8750	-	-	-	-	327	-	-	-	-	-	-	-	-	-	-
8780-05413	8780	-	-	-	1,145	942	489	-	-	732	48	-	-	-	306	141
8800-05413	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-05413	9020	98	-	-	-	-	-	-	-	859	-	-	-	-	25	2,818
9030-05413	9030	-	-	-	213	-	-	42	91	-	94	-	-	-	59	-
9090-05413	9090	-	812	2,314	-	869	1,318	744	-	1,073	493	1,481	1,816	-	1,340	2,225
9110-05413	9110	3,692	4,411	1,918	2,229	2,728	1,814	3,143	1,599	3,217	3,111	3,002	3,362	2,585	2,341	3,562
9090-05414	9090	-	792	927	-	628	426	171	-	593	151	403	-	-	1,741	787
9110-05414	9110	1,095	1,646	732	1,287	1,393	1,128	1,930	299	2,457	971	1,206	1,057	1,087	1,524	1,432
9210-05414	9210	-	-	457	-	-	-	-	-	-	-	108	-	-	-	50
9260-05414	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9280-05414	9280	267	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-05414	9302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8410-05414	8410	-	-	272	-	246	-	-	183	-	-	-	-	-	-	340
8560-05414	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05414	8700	1,098	5,052	6,053	2,257	4,243	2,591	1,679	3,152	9,868	5,883	4,487	11,873	2,616	5,335	8,553
8740-05414	8740	168	-	2,115	-	-	467	225	449	1,260	3,168	868	2,964	3,703	102	1,439
8750-05414	8750	-	-	-	-	-	1,420	-	-	1,066	-	355	-	-	-	1,815
8780-05414	8780	2,809	-	-	-	-	225	-	-	597	593	-	-	138	-	3,308
8800-05414	8800	-	-	-	-	-	-	-	-	202	-	-	-	-	-	202
9020-05414	9020	-	-	-	-	-	3,133	-	-	-	2,012	1,065	-	-	-	-
9030-05414	9030	-	-	211	-	-	-	-	965	-	-	-	-	-	-	-
7590-05419	7590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560-05419	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	64	-
8700-05419	8700	-	-	-	-	-	2,220	745	39	401	-	-	-	1,120	11,375	4,994
8740-05419	8740	234	174	205	1,370	-	166	98	510	-	-	-	50	23	1,893	545
8780-05419	8780	-	-	-	-	60	-	-	-	-	-	-	-	-	-	-
8800-05419	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-05419	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Acct-Sub	FERC	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September
9030-05419	9030	-	-	-	-	-	-	-	-	-	-	-	75	-	-	-
9090-05419	9090	-	-	-	-	58	-	-	-	-	-	-	-	-	-	-
9110-05419	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05419	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9250-05419	9250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9260-05419	9260	-	-	-	-	-	-	-	-	297	-	-	-	-	-	-
9280-05419	9280	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		22,534	28,289	36,785	15,746	23,125	26,145	18,154	21,764	40,657	25,354	28,347	40,215	21,378	40,875	52,010
8550-05420	8550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05420	8700	-	100	946	-	-	-	806	419	-	975	-	-	-	350	565
8740-05420	8740	-	-	-	-	75	88	1,610	277	-	150	-	-	-	730	-
8750-05420	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-05420	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05420	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9080-05420	9080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9110-05420	9110	218	-	-	-	-	100	-	-	-	-	-	-	-	-	-
9120-05420	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05420	9210	-	-	-	-	-	-	15	-	-	-	-	-	-	-	-
9250-05420	9250	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-
8700-05421	8700	-	300	-	375	-	664	21	-	334	-	700	-	-	805	-
8740-05421	8740	-	-	-	-	-	-	-	-	-	449	-	-	-	-	-
8750-05421	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-05421	8800	-	-	-	-	-	-	-	99	-	1,185	-	-	-	-	2,000
9090-05421	9090	-	-	-	-	-	-	-	-	-	-	350	-	-	-	-
9110-05421	9110	-	-	-	118	-	-	-	-	-	-	-	-	-	-	-
9120-05421	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-05421	9210	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-
8700-05422	8700	-	-	-	-	-	-	-	-	-	-	-	-	195	-	-
8740-05422	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8410-05424	8410	-	-	-	-	-	-	-	-	-	-	3,720	246	(0)	-	(19)
8700-05424	8700	-	-	-	-	-	-	-	35	-	-	-	-	-	-	-
8740-05424	8740	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-
8800-05424	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9090-05424	9090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05426	8700	-	-	-	-	-	62	-	-	-	-	-	-	-	-	-
8740-05426	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-05426	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9250-05426	9250	-	-	-	-	-	-	-	-	-	-	-	130	-	-	-
8700-05427	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-05427	8740	-	1,880	-	-	-	-	-	-	-	-	150	-	-	-	-
8800-05427	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9280-05427	9280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-05429	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		218	2,260	1,054	491	75	914	2,451	830	334	2,759	4,930	376	194	1,685	2,546
9250-05418	9250	2,433	124	1,818	10,362	3,495	283	901	-	1,088	4,567	-	-	-	8,588	100
8160-08111	8160	-	12,400	-	350	34,109	-	16,170	21,238	3,704	7,033	-	-	-	800	5,271
8170-08111	8170	-	-	-	-	-	-	-	-	-	-	-	-	12,800	-	-
8180-08111	8180	-	-	-	-	-	-	370	-	-	-	-	-	-	-	525
8210-08111	8210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8310-08111	8310	2,270	1,970	2,805	2,390	2,270	880	375	300	300	1,250	2,170	3,133	2,518	3,292	2,880
8340-08111	8340	-	-	-	-	-	-	-	4,140	-	-	-	-	-	1,578	-
8560-08111	8560	668	1,037	8,670	11,138	10,134	3,537	1,794	1,598	1,020	-	1,598	-	6,055	(60)	1,251
8570-08111	8570	1,600	10,400	-	-	-	-	-	-	-	-	-	-	-	-	-
8630-08111	8630	-	-	11,200	-	-	-	-	-	-	1,400	-	-	-	-	-
8640-08111	8640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-08111	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9230-08111	9230	-	-	80,000	-	-	-	-	-	-	-	-	-	-	86,600	86,600
9260-08111	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	512
9280-08111	9280	13,276	-	2,170	-	-	-	-	-	-	-	-	-	-	-	-
8700-08111	8700	(52,822)	69,151	(79,231)	(39,670)	9,752	1,039	-	-	(1,841)	-	14,410	2,288	165,044	221,484	163,627
8710-08111	8710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-08111	8740	101,926	107,702	147,606	72,968	137,221	98,446	(3,585)	104,749	87,379	51,843	53,733	22,504	170,978	90,314	169,291
8750-08111	8750	5,450	300	2,700	162	-	-	-	500	-	-	3,350	3,710	80	1,650	-
8760-08111	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8770-08111	8770	2,256	2,300	2,500	600	-	-	-	-	-	-	-	-	-	-	-
8780-08111	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8800-08111	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8810-08111	8810	-	-	46,216	-	-	-	(225)	-	-	-	-	4,234	-	2,674	-
8870-08111	8870	1,800	2,000	-	1,890	-	-	-	-	-	-	-	2,968	(168)	-	-
8910-08111	8910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8940-08111	8940	-	-	1,300	-	-	-	-	-	-	-	-	-	-	-	-
9020-08111	9020	77,566	89,408	59,129	87,833	62,962	60,143	80,133	64,162	87,484	58,006	80,910	58,479	62,148	61,717	71,056
9030-08111	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9110-08111	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7590-08111	7590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-08112	9030	-	125	-	-	-	-	-	-	-	-	-	-	-	34	(3)
9030-08116	9030	-	-	-	-	-	-	-	-	488,223	73,280	97,610	85,109	60,849	68,254	68,995
8780-08116	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9230-08121	9230	5,000	(59,850)	(28,132)	5,843	-	10,123	7,288	5,263	-	10,119	9,741	5,020	5,468	4,094	10,040
9280-08121	9280	-	73,288	-	-	-	-	-	-	-	-	-	-	-	-	-
		161,666	309,229	258,752	153,544	269,943	172,451	109,200	201,950	647,665	207,478	243,522	187,444	485,885	551,291	570,146
9040-09827	9040	20,949	21,135	173,830	22,512	28,133	41,313	49,058	39,838	32,057	27,877	23,175	21,912	21,244	21,832	553,378

Acct-sub	FERC	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September
		20,949	21,136	173,830	22,512	28,133	41,313	49,058	39,898	32,057	27,877	23,176	21,912	21,244	21,832	553,376
8810-04882	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8750-04889	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	3,150	189
8740-04889	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-04889	8700	-	-	-	-	-	-	35	-	23	-	-	30	-	-	-
8910-07590	8910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9020-07590	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-07590	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9090-07590	9090	-	-	-	-	-	-	-	818	-	-	-	-	-	-	-
9110-07590	9110	-	-	-	-	-	-	33	-	-	-	-	-	-	-	-
9130-07590	9130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07590	9210	-	-	-	-	(99)	-	-	-	-	-	-	-	-	-	-
9250-07590	9250	-	-	-	-	-	-	-	-	-	-	-	-	-	1,579	-
9260-07590	9260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9270-07590	9270	-	99	-	-	-	-	-	-	842	-	-	-	-	-	440
9280-07590	9280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-07590	9302	-	-	-	-	-	-	-	-	-	-	-	-	100	-	-
8140-07590	8140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8190-07590	8190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8250-07590	8250	3	2	4	3	-	107	-	353	81	80	20	-	-	-	-
8580-07590	8580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-07590	8700	-	20	3,428	1,749	1,866	2,351	157	-	(1,458)	-	12,688	340	5,209	3,918	822
8711-07590	8711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-07590	8740	391	(135)	(71)	1,239	65	(317)	403	116	(471)	60	-	(219)	115	(505)	(836)
8750-07590	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8770-07590	8770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8780-07590	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21
8800-07590	8800	-	-	-	-	-	-	-	750	-	-	-	-	-	-	57
8810-07590	8810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8870-07590	8870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-07592	9210	(50)	(50)	(37)	(66)	(50)	(50)	(50)	(50)	(50)	(48)	(50)	(55)	(50)	(52)	(53)
8940-09911	8940	-	-	(1,874)	-	-	67	-	-	-	126	-	-	-	-	-
8740-09911	8740	(814)	-	123	-	-	15	-	-	55	-	-	-	55	28	-
8700-09911	8700	(1,287)	(64)	-	(978)	-	(1,644)	-	-	-	(2,845)	-	-	(1,439)	-	-
		(1,557)	(64)	1,774	1,949	1,801	2,179	(1,066)	1,985	(978)	(2,827)	12,656	97	3,990	8,196	582
		1,081,688	1,211,938	1,278,410	1,034,613	1,205,370	1,182,547	1,089,852	1,061,400	1,601,944	1,033,418	1,216,733	1,052,712	1,385,242	1,560,737	2,121,550

**Atmos Energy Corporation  
Kentucky / Mid-States Division  
Kentucky Operations  
Case No. 2017-00349  
AG 1 - 22 Part B**

	Test Year	Actuals CY 2016	Difference	Explanation
Labor	5,015,768	5,099,070	(83,301)	-1.63% Change between test year and CY 2016 is 1.63% variance and immaterial
Benefits	1,741,158	1,957,208	(216,050)	-11.04% The CY 2016 actual months include a benefit variance. Positive or negative load factor variances are not assumed in the budget (test year) Test year based on FY 2018 budget where assumption of normal (100% of target) incentive payout is anticipated. Incentive compensation is removed from revenue requirement as a ratemaking adjustment. Various miscellaneous employee welfare expenses (ex. flu shots, newspapers, etc.) are budgeted at the General Office rate division (091) but coded to the state specific rate division when applicable.
Employee Welfare	112,767	135,669	(22,902)	-16.88% Insurance is budgeted at the General Office rate division (091). As insurance expenses are incurred, they are coded to the state specific rate division.
Insurance	5,640	178,228	(172,589)	-96.84% Insurance is budgeted at the General Office rate division (091). As insurance expenses are incurred, they are coded to the state specific rate division.
Rent, Maint., & Utilities	524,452	633,840	(109,388)	-17.26% Rent expense is no longer incurred for the Danville, Paducah, and Campbellsville offices. Primary driver is the replacement of leased vehicles in accordance with our company vehicle replacement guidelines.
Vehicles & Equip	1,018,243	822,707	195,536	23.77% vehicle replacement guidelines.
Materials & Supplies	749,371	722,369	27,003	3.74% Change between test year and CY 2016 is 3.74% variance and immaterial
Information Technologies	-	11,002	(11,002)	-100.00% Information Technologies are largely budgeted at the General Office rate division (091). As IT expenses are incurred, they are coded to the state specific rate division. Increase primarily driven by additional WMR tower leases that have gone into effect in 2017.
Telecom	298,878	264,596	34,283	12.96% 2017.
Marketing	191,385	184,543	6,842	3.71% Change between test year and CY 2016 is 3.71% variance and immaterial
Directors & Shareholders & PR	-	0	0	N/A
Dues & Membership Fees	60,556	85,027	(24,471)	-28.78% Dues and Donations are primarily budgeted at the General Office rate division (091). As actual expenses are incurred, they are coded to the state specific rate division when applicable.
Print & Postages	13,166	18,786	(5,620)	-29.92% Change between base and test period is \$5,620 and immaterial.
Travel & Entertainment	456,769	400,913	55,855	13.93% Increase in travel expenses associated with increase employee training at the Company's training center in Plano, TX.
Training	13,231	11,863	1,369	11.54% Change between base and test period is \$1,369 and immaterial.
Outside Services	2,970,827	3,450,448	(479,621)	-13.90% Company incurred \$846,759 in settlement costs in CY 2016. As a normal course of business, we do not budget for settlements and the test year is largely based on budget.
Provision for Bad Debt	362,112	490,589	(128,476)	-26.19% Company reviews the bad debt balances on a quarterly basis and makes any necessary true-up provision entries.
Miscellaneous	17,510	51,553	(34,043)	-66.03% Company incurred approximately \$20,000 in Kentucky Press Association charges associated with rate change notifications in CY 2016.
<b>Total O&amp;M Expenses Before Allocations</b>	<b>13,551,833</b>	<b>14,518,409</b>	<b>(966,577)</b>	

Atmos Energy Corporation  
Kentucky / Mid-States Division  
Kentucky Operations  
Case No. 2017-00349  
AG 1 - 22 Part C

	Test Year	Base Year	Difference	Explanation
Labor	5,015,768	4,988,282	27,487	0.55% Change between test year and base is 0.55% variance and immaterial
Benefits	1,741,158	1,816,658	(75,500)	-4.16% Change between base and test period is decreasing 4.16% and immaterial. Test year based on FY 2018 budget where assumption of normal (100% of target) incentive payout is anticipated. Incentive compensation is removed from revenue requirement as a ratemaking adjustment. Various miscellaneous employee welfare expenses (ex. flu shots, newspapers, etc.) are budgeted at the General Office rate division (091) but coded to the state specific rate division when applicable.
Employee Welfare	112,767	146,457	(33,691)	-23.00% Insurance is budgeted at the General Office rate division (091). As insurance expenses are incurred, they are coded to the state specific rate division. As such, the test period is largely based on the FY 2018 budget.
Insurance	5,640	90,261	(84,621)	-93.75%
Rent, Maint., & Utilities	524,452	586,728	(62,276)	-10.61% Change between base and test period is decreasing 10.61% Primary driver is the replacement of leased vehicles in accordance with our company vehicle replacement guidelines.
Vehicles & Equip	1,018,243	934,999	83,245	8.90%
Materials & Supplies	749,371	718,830	30,542	4.25% Change between test year and base is 4.25% variance and immaterial
Information Technologies	-	4,805	(4,805)	-100.00% Information Technologies are largely budgeted at the General Office rate division (091). As IT expenses are incurred, they are coded to the state specific rate division. Increase primarily driven by additional WMR tower leases are being installed in November and December of FY 2018 which is the basis for the test year.
Telecom	298,878	272,677	26,202	9.61%
Marketing	191,385	162,999	28,386	17.41% Company has included a (\$76,812) advertising adjustment in the test period. Change between base and test period is \$284 and immaterial.
Directors & Shareholders & PR	-	284	(284)	
Dues & Membership Fees	60,556	90,359	(29,803)	-32.98% Dues and Donations are primarily budgeted at the General Office rate division (091). As actual expenses are incurred, they are coded to the state specific rate division when applicable. As such, the test period is largely based on the FY 2018 budget.
Print & Postages	13,166	15,280	(2,114)	-13.83% Change between base and test period is \$2,114 and immaterial.
Travel & Entertainment	456,769	390,073	66,696	17.10% Increase in travel expenses associated with increase employee training at the Company's training center in Plano, TX.
Training	13,231	14,601	(1,370)	-9.38% Change between base and test period is \$1,370 and immaterial. Increase related to well logging associated with utility owned storage fields in Kentucky that is set to occur in FY 18.
Outside Services	2,970,827	2,756,510	214,317	7.77%
Provision for Bad Debt	362,112	369,911	(7,799)	-2.11% Change between test year and base is 2.11% variance and immaterial The base period months of July to September 2017 assumed rate case expense amortization that did not occur. The test period did not carry this same assumption leading to the variance.
Miscellaneous	17,510	76,100	(58,590)	-76.99%
<b>Total O&amp;M Expenses Before Allocations</b>	<b>13,551,833</b>	<b>13,435,812</b>	<b>116,021</b>	<b>0.86%</b>



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-23**  
**Page 1 of 2**

**REQUEST:**

Refer to the electronic workpaper "OM\_for\_KY-2017" provided in response to the Staff's First Set of Data Requests and the tab entitled "Div 91 forecast."

- a. Provide the actual data in the same level of detail and in the same format for each month from October 2013 through the most recent month available in live spreadsheet format.
- b. Provide a variance analysis for each category of expense (labor, benefits, employee welfare, etc.) that identifies and describes all reasons for the change projected in the test year compared to the actual expense for calendar year 2016. In addition, provide all documents, including studies and/or other analyses developed by the Company to support the change projected in the test year compared to the actual expense for calendar year 2016.
- c. Provide a variance analysis for each category of expense (labor, benefits, employee welfare, etc.) that identifies and describes all reasons for the change projected in the test year compared to the base year. In addition, provide all documents, including studies and/or other analyses developed by the Company to support the change projected in the test year compared to the base year.
- d. Refer to cell rows 254 and 255 of this tab for the following two accounts: Customer accounts-Customer rec - Collection Fees 9030-06112 and Customer accounts-Customer rec - Bill Print Fees 9030-06116. Large net increases for these two accounts begin to occur in the first projected month of July 2017 from a run rate during the first six months actual in 2017 of approximately \$38,000 per month to over \$170,000 per month thereafter. Describe all reasons for the projected increase and confirm whether or not the projected amount should be reduced and why.
- e. Refer to cell row 252 of this tab for the following account: Customer accounts-Customer rec - Payment Services 9030-06113. Explain all reasons why this appears to be a new expense of over \$60,000 per month starting in June 2017 and continuing through the end of the projected test year. Describe the source of the expense and define the source and reasons for the expense. If not a new expense and just a reclassification, so state.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
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**Page 2 of 2**

**RESPONSE:**

- a) Please see Attachment 1.
- b) Please see Attachment 2.
- c) Please see Attachment 2.
- d) The anomaly is caused by the correcting entry (\$387,158 credit) in March 2017 with an offsetting entry in Division 009. Because the entry occurred during the historic portion of the base period, it affects how the budget for the expense category is allocated across subaccounts (see the Waller testimony page 22 line 14 through page 23 line 2). Please see the tab "Div 091 FY18 Budget" for the actual budget for those expenses by subaccount. Although the credit entry impacts the allocation of the budget across accounts and subaccounts, it has no ultimate impact on revenue requirement.
- e) Subaccount 06113-Payment Services was a new subaccount created in June 2017. These charges, which are for credit card fees and other payment services, were previously recorded within subaccount 06112-Collection Fees. These payment services are not new expenses but instead a reclassification from subaccount 06112 to 06113. Subaccount 06112 still has expenses charged for collection fees.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-23\_Att1 - O&M Div 091 Oct13-Sep17.xlsx, 12 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, AG\_1-23\_Att2 - O&M Div 091 Variance.xlsx, 2 Pages.

Respondents: Laura Gillham and Greg Waller



	Acct-Sub	FERC	2013 October	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November	2014 December	2015 January	2015 February	2015 March	
A&G-Property insurance - Blueflame Property Insurance 9240-04099	9240-04099	9240	733	733	1,148	768	768	644	644	644	644	644	644	644	644	644	644	644	644	644	644
A&G-Property insurance - Insurance-Other 9240-04070	9240-04070	9240	1,759	1,759	3,278	1,759	1,759	1,759	1,759	(13,800)	-	-	-	-	-	-	-	-	-	-	644
A&G-Injuries & damages - Insurance-Other 9250-04070	9250-04070	9250	-	-	-	-	-	-	-	15,702	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808
A&G-Property insurance - Insurance Capitalized 9240-04072	9240-04072	9240	(1,416)	(1,382)	(2,456)	(1,338)	(1,320)	(1,338)	(1,353)	(1,421)	(1,445)	(1,434)	(1,490)	(1,437)	(1,394)	(1,366)	(1,401)	(1,348)	(1,391)	(1,279)	-
A&G-Injuries & damages - Environmental & Safety 9250-07120	9250-07120	9250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Environmental & Safety 8700-07120	8700-07120	8700	7,814	-	191	750	-	25	1,186	958	-	5,865	4,372	12,785	-	-	195	735	410	1,968	-
Distribution-Maintenance of st - Environmental & Safety 8860-07120	8860-07120	8860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	-	-	-
Insurance			8,890	1,109	2,162	1,939	1,207	1,090	2,236	2,053	1,008	6,882	5,363	13,799	1,058	1,085	1,248	1,840	1,970	3,107	-
Storage well royalties - Building Lease/Rents Capitalized 9250-04580	9250-04580	9250	(51)	-	-	(72)	(4)	-	(461)	(415)	(166)	(44)	(84)	(229)	(138)	307	-	(19)	(21)	-	-
Distribution-Operation supervi - Building Lease/Rents Capitalized 8700-04580	8700-04580	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Building Lease/Rents Capitalized 8740-04580	8740-04580	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Rents - Building Lease/Rents Capitalized 8810-04580	8810-04580	8810	(41,928)	(42,812)	(42,070)	(42,325)	(41,142)	(39,262)	(39,303)	(29,492)	(38,053)	(38,184)	(37,752)	(37,783)	(37,389)	(37,315)	(37,289)	(37,260)	(37,159)	(37,890)	-
Storage well royalties - Building Lease/Rents 8250-04581	8250-04581	8250	786	-	-	1,149	183	-	2,826	2,461	694	137	300	1,441	788	(380)	-	378	183	-	-
Distribution-Operation supervi - Building Lease/Rents 8700-04581	8700-04581	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Building Lease/Rents 8740-04581	8740-04581	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Rents - Building Lease/Rents 8810-04581	8810-04581	8810	70,403	70,024	70,051	70,051	68,983	64,190	64,764	49,153	62,139	62,286	62,414	62,414	62,374	62,374	62,374	62,374	62,374	63,467	-
A&G-Rents - Building Maintenance 9310-04582	9310-04582	9310	4	4	4	4	4	4	4	5	4	10	5	5	10	5	5	5	5	12	-
Distribution-Operation supervi - Building Maintenance 8700-04582	8700-04582	8700	-	-	-	-	-	-	113	239	30	26	-	-	-	-	-	-	-	-	-
Distribution-Rents - Building Maintenance 8810-04582	8810-04582	8810	3,175	3,527	2,603	2,788	2,066	4,269	3,401	4,877	3,265	3,583	5,667	5,674	1,412	4,324	2,938	4,050	4,698	972	-
Mains and Services Expenses - Railroad easements and crossings 8740-04585	8740-04585	8740	-	-	-	-	-	-	87	87	-	-	-	-	-	-	-	-	-	-	-
Transmission-Measuring and reg - Utilities 8570-04590	8570-04590	8570	89	49	77	80	87	87	81	75	81	80	91	87	88	80	82	79	82	82	-
Lines expenses - Utilities 8170-04590	8170-04590	8170	45	39	39	40	43	43	41	38	40	45	45	43	44	40	41	40	41	41	-
Compressor station expenses - Utilities 8180-04590	8180-04590	8180	312	275	269	279	303	304	284	284	282	313	318	303	309	280	289	277	286	289	-
Compressor station fuel and po - Utilities 8190-04590	8190-04590	8190	5,775	1,412	78	32	978	592	466	78	14	110	799	4,427	2,928	598	390	168	277	880	-
Storage-Purification expenses - Utilities 8210-04590	8210-04590	8210	93	105	483	682	1,026	974	665	240	170	141	22	4	128	180	187	553	204	778	-
Distribution-Operation supervi - Utilities 8700-04590	8700-04590	8700	3,954	3,210	3,656	3,304	3,180	3,125	3,417	3,351	2,338	3,833	4,697	3,845	4,479	3,421	4,474	2,885	3,045	3,519	-
Mains and Services Expenses - Utilities 8740-04590	8740-04590	8740	410	406	403	417	416	384	396	490	422	390	432	411	414	474	351	363	424	374	-
Distribution-Rents - Utilities 8810-04590	8810-04590	8810	(28)	-	-	-	-	-	-	-	-	-	-	(36)	-	-	-	-	-	-	-
Storage-Other expenses - Utilities 8240-04590	8240-04590	8240	4	21	38	-	124	139	44	-	24	5	4	4	4	16	163	4	68	68	-
Storage well royalties - Utilities 8250-04590	8250-04590	8250	340	1,070	2,102	2,772	4,806	3,851	2,583	1,435	272	414	386	381	465	1,230	2,226	3,056	2,328	2,568	-
Mains expenses - Utilities 8560-04590	8560-04590	8560	401	290	346	359	389	391	366	339	362	403	409	390	397	380	370	366	388	371	-
Transmission-Measuring and reg - Misc Rents 8570-04592	8570-04592	8570	-	-	-	-	-	-	-	28	-	-	-	-	-	-	-	-	-	-	-
Transmission-Maintenance of me - Misc Rents 8550-04592	8550-04592	8550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Misc Rents 8700-04592	8700-04592	8700	-	-	-	-	-	-	-	-	-	-	-	-	75	-	-	-	-	-	-
Distribution-Rents - Misc Rents 8810-04592	8810-04592	8810	-	-	-	2,980	314	-	-	-	-	-	-	-	-	-	-	2,980	314	-	-
Distribution-Operation supervi - Capitalized Utility Costs 8700-04599	8700-04599	8700	(2,789)	(2,146)	(2,550)	(2,127)	(2,081)	(2,211)	(2,427)	(2,493)	(1,479)	(2,567)	(3,507)	(2,741)	(3,164)	(2,361)	(3,206)	(2,031)	(2,099)	(2,378)	-
Distribution-Rents - Capitalized Utility Costs 8810-04599	8810-04599	8810	(2,651)	(2,979)	(2,099)	(2,368)	(1,747)	(3,618)	(2,880)	(4,108)	(2,768)	(3,044)	(3,826)	(2,966)	(1,178)	(3,678)	(2,499)	(3,446)	(3,966)	(627)	-
Mains expenses - Capitalized Utility Costs 8560-04599	8560-04599	8560	(337)	(298)	(294)	(305)	(331)	(333)	(311)	(288)	(308)	(342)	(348)	(331)	(335)	(306)	(315)	(303)	(313)	(316)	-
Compressor station expenses - Capitalized Utility Costs 8190-04599	8190-04599	8190	(262)	(234)	(228)	(237)	(257)	(269)	(242)	(224)	(239)	(268)	(270)	(267)	(261)	(238)	(245)	(235)	(243)	(248)	-
Rent, Maint., & Utilities			37,748	31,964	32,786	37,481	37,105	32,746	33,619	26,052	27,135	27,331	26,837	34,965	31,412	29,420	30,336	34,401	30,845	81,737	-
Mains and Services Expenses - Vehicle Depreciation Capitalized 8740-03001	8740-03001	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Vehicle Lease Payments 8740-03002	8740-03002	8740	9,509	8,278	8,414	8,405	8,089	7,796	9,804	8,702	8,350	(901)	9,029	9,488	10,323	7,965	9,493	9,484	9,454	9,475	-
Distribution-Operation supervi - Capitalized transportation costs 8700-03003	8700-03003	8700	(113)	(56)	(128)	(39)	(187)	(100)	(170)	(145)	(47)	(4,986)	(153)	(4,986)	(178)	(49)	(218)	(27)	(410)	(93)	-
Mains and Services Expenses - Capitalized transportation costs 8740-03003	8740-03003	8740	(11,760)	(11,892)	(11,550)	(11,066)	(9,030)	(11,018)	(13,533)	(11,049)	(10,970)	(6,800)	(14,412)	(12,468)	(13,146)	(11,408)	(12,729)	(11,183)	(8,912)	(10,511)	-
Distribution-Operation supervi - Capitalized transportation costs 8750-03003	8750-03003	8750	(18)	-	-	-	-	-	-	-	-	-	-	(14)	-	-	-	-	-	-	-
Sales-Supervision - Capitalized transportation costs 9110-03003	9110-03003	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Vehicle Expense 8700-03004	8700-03004	8700	201	67	175	64	247	144	186	198	5,350	69	5,852	309	289	77	382	44	500	153	-
Mains and Services Expenses - Vehicle Expense 8740-03004	8740-03004	8740	8,348	8,859	8,472	7,896	4,952	8,193	9,709	7,201	7,379	10,047	11,981	9,019	10,100	9,365	9,616	7,799	4,200	6,764	-
Distribution-Measuring and reg - Vehicle Expense 8750-03004	8750-03004	8750	37	-	-	-	-	-	-	-	-	-	-	28	-	-	-	-	-	-	-
Sales-Supervision - Vehicle Expense 9110-03004	9110-03004	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Equipment Lease 8740-04301	8740-04301	8740	1,219	1,219	1,219	1,219	1,219	1,219	1,219	1,219	1,219	16	16	3,626	1,219	1,219	1,219	1,219	1,219	1,219	-
Mains and Services Expenses - Heavy Equipment 8740-04302	8740-04302	8740	228	80	148	4,316	167	289	293	1,482	399	304	575	218	3,339	792	5,344	440	308	7,444	-
Distribution-Operation supervi - Heavy Equipment 8700-04302	8700-04302	8700	-	-	-	-	-	-	31	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Heavy Equipment Capitalized 8700-04307	8700-04307	8700	-	-	-	-	-	-	(30)	-	-	-	-	-	-	-	-	-	-	-	-
Mains and Services Expenses - Heavy Equipment Capitalized 8740-04307	8740-04307	8740	(1,416)	(1,273)	(1,340)	(5,425)	(1,359)	(1,478)	(1,452)	(2,848)	(1,585)	(314)	(579)	(3,787)	(4,467)	(1,971)	(5,432)	(1,626)	(1,496)	(8,489)	-
Vehicles & Equip			6,214	5,281	6,811	6,371	4,137	5,046	6,028	4,859	7,844	2,314	7,476	6,265	7,4						



Acct-sub	FERC	2013 October	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November	2014 December	2015 January	2015 February	2015 March	
Distribution-Other expenses - Transportation 8900-05413	8900-05413	8600	-	-	-	-	83	77	428	113	80	-	-	-	190	-	-	-	-	
Customer accounts-Operation su - Transportation 9010-05413	9010-05413	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer accounts-Customer rec - Transportation 9030-05413	9030-05413	9030	-	448	-	218	-	-	-	1,117	-	320	1,340	641	493	480	-	-	-	
Sales-Supervision - Transportation 9110-05413	9110-05413	9110	-	2,154	-	2,661	-	2,606	-	2,506	-	-	3,708	288	110	1,551	816	89	89	
Sales-Supervision - Lodging 9110-05414	9110-05414	9110	-	965	-	1,109	-	1,109	-	2,504	-	-	2,181	111	137	2,257	-	-	-	
A&G-Office supplies & expense - Lodging 9210-05414	9210-05414	9210	-	-	-	333	-	-	-	182	-	182	-	-	-	-	-	-	-	
Transmission-Operation supervi - Lodging 8500-05414	8500-05414	8500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	303	
Mains expenses - Lodging 8580-05414	8580-05414	8580	-	-	336	-	513	-	-	-	-	-	-	-	-	-	-	-	288	
Distribution-Operation supervi - Lodging 8700-05414	8700-05414	8700	4,191	6,389	11,725	17,522	6,249	10,891	11,725	12,631	8,103	11,882	10,291	13,118	9,428	25,937	8,239	15,636	7,939	9,863
Mains and Services Expenses - Lodging 8740-05414	8740-05414	8740	-	124	-	-	-	103	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and req - Lodging 8750-05414	8750-05414	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Other expenses - Lodging 8800-05414	8800-05414	8800	-	349	-	-	-	208	-	687	-	-	-	-	-	-	-	-	383	-
Customer accounts-Operation su - Lodging 9010-05414	9010-05414	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Lodging 9030-05414	9030-05414	9030	-	-	-	288	-	-	-	113	-	270	288	-	-	-	-	-	-	-
Distribution-Operation supervi - Misc Employee Expense 8700-05419	8700-05419	8700	126	7	727	53	148	987	15	400	17,122	60	28	10	156	70	640	20	375	103
Mains and Services Expenses - Misc Employee Expense 8740-05419	8740-05419	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Operation su - Misc Employee Expense 9010-05419	9010-05419	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Supervision - Misc Employee Expense 9110-05419	9110-05419	9110	-	-	-	-	-	17	-	-	-	-	-	-	-	30	-	-	-	-
<b>Travel &amp; Entertainment</b>			12,070	22,501	47,391	49,125	28,801	41,002	38,220	42,285	37,852	36,022	33,460	56,794	28,264	52,568	26,888	31,413	22,555	26,180
Distribution-Operation supervi - Employee Development 8700-05420	8700-05420	8700	-	488	-	25	2,470	263	2,138	973	2,845	350	2,395	1,520	-	89	1,898	249	1,025	-
Mains and Services Expenses - Employee Development 8740-05420	8740-05420	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and req - Employee Development 8750-05420	8750-05420	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Supervision - Employee Development 9110-05420	9110-05420	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Demonstrating and sellin - Employee Development 9120-05420	9120-05420	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Training 8700-05421	8700-05421	8700	-	-	1,839	150	402	-	125	1,829	-	-	1,526	564	3	1,443	9	158	250	-
Mains and Services Expenses - Training 8740-05421	8740-05421	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Training 9302-05421	9302-05421	9302	1,350	-	-	-	-	-	-	-	-	-	2,145	-	-	-	-	-	-	-
Distribution-Operation supervi - Operator Qualifications Training 8700-05422	8700-05422	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Books & Manuals 8700-05424	8700-05424	8700	-	-	10	95	57	-	-	408	-	-	-	-	-	-	-	17	-	-
Mains and Services Expenses - Books & Manuals 8740-05424	8740-05424	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Regulatory Compliance Training 8700-05425	8700-05425	8700	-	-	-	-	-	245	-	-	-	-	-	-	-	-	-	-	-	245
Distribution-Operation supervi - Safety Training 8700-05426	8700-05426	8700	127	-	532	7,269	2,531	3,980	1,335	4,438	2,769	677	4,054	1,022	5,439	2,573	983	1,640	82	-
Mains and Services Expenses - Safety Training 8740-05426	8740-05426	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Technical (Job Skills) Training 8700-05427	8700-05427	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer service-Miscellaneous - Technical (Job Skills) Training 9100-05427	9100-05427	9100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Supervision - Technical (Job Skills) Training 9110-05427	9110-05427	9110	-	-	-	-	-	-	1,780	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Computer Skills & Systems Training 8700-05428	8700-05428	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	909	-
Distribution-Operation supervi - Work Environment Training 8700-05429	8700-05429	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Training</b>			1,477	488	2,480	7,539	5,460	4,243	3,843	9,528	5,614	1,027	6,449	6,213	6,003	2,576	2,515	3,564	1,397	1,520
Transmission-Operation supervi - Contract Labor 8500-06111	8500-06111	8500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission-Maintenance of co - Contract Labor 8640-06111	8640-06111	8640	-	-	-	-	-	-	-	-	-	-	-	-	185	-	-	-	-	-
Transmission-Maintenance of me - Contract Labor 8650-06111	8650-06111	8650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Contract Labor 9210-06111	9210-06111	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Outside services employed - Contract Labor 9230-06111	9230-06111	9230	-	1,002	559	138	58	2,912	-	-	547	-	2,282	4,840	-	1,575	1,308	410,000	4,209	188
Distribution-Operation supervi - Contract Labor 8700-06111	8700-06111	8700	679	2,639	697	5,195	1,581	1,240	679	679	879	1,428	1,096	2,183	29,911	2,722	3,429	940	9,570	5,229
Mains and Services Expenses - Contract Labor 8740-06111	8740-06111	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and req - Contract Labor 8750-06111	8750-06111	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and req - Contract Labor 8760-06111	8760-06111	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Measuring and req - Contract Labor 8770-06111	8770-06111	8770	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Contract Labor 9030-06111	9030-06111	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Collection Fees 9020-06112	9020-06112	9020	-	-	-	-	-	-	-	-	87	-	37	-	-	-	-	-	-	-
Customer accounts-Customer rec - Collection Fees 9030-06112	9030-06112	9030	59,781	70,218	66,250	80,043	89,818	84,992	79,571	88,713	82,433	75,917	81,369	107,787	87,966	91,415	85,790	83,188	97,003	102,591
Customer accounts-Customer rec - Payment Services 9030-06113	9030-06113	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Bill Print Fees 9030-06116	9030-06116	9030	142,484	122,724	131,882	146,556	154,802	144,505	156,981	149,489	136,678	161,248	158,896	118,723	143,175	137,559	138,550	152,831	149,676	145,915
Distribution-Operation supervi - Legal 8700-06121	8700-06121	8700	-	-	10,335	8,271	8,553	19,324	3,900	15,865	7,800	9,814	3,578	20,664	-	37,782	8,878	5,139	21,915	21,880
A&G-Outside services employed - Legal 9230-06121	9230-06121	9230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Outside Services</b>			202,944	196,583	208,724	238,204	252,812	252,872	241,112	264,788	228,224	246,407	247,229	254,234	281,053	271,228	238,958	656,257	278,359	276,302
Customer accounts-Uncollectibl - Cust Uncol Acct-Write Off 9040-09927	9040-09927	9040	-	-	-	-	-	-	-	-	-	-	-	(17)	-	-	-	-	-	-
<b>Provision for Bad Debt</b>			-	-	-	-	-	-	-	-	-	-	-	(17)	-	-	-	-	-	-
A&G-Administrative & general s - A&G Overhead Clearing 9200-04883	9200-04883	9200	(4,020)	(3,811)	(4,407)	(4,944)	(4,209)	(7,214)	(5,088)	(3,387)	(5,771)	(4,873)	(6,608)	(5,056)	(6,918)	(3,790)	(4,507)	(5,684)	(5,333)	(4,567)
Distribution-Operation supervi - Land Rights 8700-04889	8700-04889	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Customer rec - Misc General Expense 9030-07590	9030-07590	9030	-	-	-	-	-	-	-	-	-	-	75	-	-	-	-	-	-	-
Sales-Supervision - Misc General Expense 9110-07590	9110-07590	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Misc General Expense 9210-07590	9210-07590	9210	-	-	-	-	-	-	-	-	-	-	97,404	(97,404)	-	-	31	-	-	-
Distribution-Operation supervi - Misc General Expense 8700-07590	8700-07590	8700	806	-																

Acct-Sub	FERC	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April	
9010-01000	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,003	2,003	2,003	3,004	2,003	
9030-01000	9030	11,485	17,242	11,495	11,495	11,485	10,456	15,310	9,596	11,170	11,844	11,844	11,844	17,767	11,844	11,844	11,844	11,844	17,767	12,371	11,331	65,818	68,567	68,488	105,538	66,228	
9110-01000	9110	7,169	10,767	7,169	7,246	7,183	7,236	11,019	7,435	7,435	7,435	7,435	7,435	11,152	7,555	7,435	7,435	7,481	11,152	8,049	8,093	8,093	8,093	11,884	6,255	11,884	6,255
8700-01000	8700	146,650	221,051	153,189	145,771	142,571	144,944	225,338	136,979	136,475	134,345	133,457	130,474	201,115	133,862	132,150	128,810	127,757	193,488	136,411	134,054	130,960	131,790	130,030	193,868	122,716	
8750-01000	8750	-	-	-	-	-	-	3,216	5,592	6,127	6,005	6,270	4,420	9,212	5,669	5,432	5,930	5,356	7,843	6,219	134,054	130,960	6,186	6,438	6,248	10,053	6,276
8780-01000	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	(462)	-	-	-	-	-	-	-	-	-	-	-	-
8800-01000	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8900-01000	8900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9000-01000	9000	231,598	365,239	308,824	234,253	238,851	223,383	354,475	240,051	238,466	229,604	226,862	235,393	347,193	239,534	241,479	233,466	226,855	347,918	237,412	235,710	226,149	226,591	219,135	324,820	216,835	
8700-01002	8700	(233,395)	(366,149)	(310,981)	(232,001)	(230,244)	(217,837)	(354,313)	(238,317)	(236,427)	(224,468)	(222,680)	(225,702)	(342,104)	(235,126)	(231,567)	(225,637)	(221,754)	(333,026)	(235,128)	(232,559)	(225,962)	(228,861)	(219,899)	(326,814)	(218,030)	
9200-01002	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560-01006	8560	-	-	-	-	-	-	80	162	82	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-01006	8700	(2,262)	2,517	49	1,097	(4,484)	3,849	3,162	363	(255)	924	(1,895)	1,848	411	1,591	975	821	667	2,543	997	212	1,812	1,859	1,753	1,700	1,540	
8560-01008	8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-01008	8700	19,672	(68,264)	14,204	21,710	5,566	15,812	(56,233)	3,915	20,151	5,241	6,100	18,243	(56,526)	13,095	12,532	4,866	18,480	(50,439)	8,282	13,171	11,762	13,890	(1,375)	(45,441)	(1,924)	
8750-01008	8750	-	-	-	-	-	-	538	1,142	1,080	245	446	(355)	(1,542)	432	460	371	666	(2,174)	559	671	556	770	(114)	(2,073)	(116)	
8780-01008	8780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8800-01008	8800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9010-01008	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,001	200	0	(701)	-	
9030-01008	9030	1,149	(5,173)	1,149	1,724	575	474	(4,245)	327	2,148	896	562	1,777	(5,330)	1,184	1,184	582	1,777	(4,798)	750	821	28,377	8,231	(69)	(23,492)	(1,033)	
9110-01008	9110	656	(3,224)	715	1,114	328	753	(2,867)	394	1,115	372	372	1,115	(3,348)	785	702	381	1,136	(3,004)	558	822	809	809	-	(8)	(2,509)	(384)
8700-01010	8700	-	-	(14,586)	-	-	-	(4,987)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9200-01011	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-01011	8700	218,422	343,511	295,144	218,867	211,847	202,856	331,254	221,637	220,478	206,637	206,731	209,780	321,005	221,039	217,501	211,571	207,883	311,927	219,955	215,165	208,568	211,285	202,304	300,722	200,838	
8700-01012	8700	(216,622)	(342,601)	(293,987)	(219,119)	(221,464)	(208,403)	(331,418)	(222,371)	(222,517)	(213,855)	(210,713)	(218,442)	(329,094)	(225,448)	(227,413)	(219,400)	(212,784)	(326,320)	(222,239)	(218,316)	(208,754)	(211,285)	(201,740)	(298,729)	(199,440)	
8560-01013	8560	-	-	-	-	-	-	80	162	82	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8700-01013	8700	691	296	49	99	1,135	3,156	1,474	1,026	257	51	205	1,129	667	308	308	308	205	421	212	1,700	1,859	1,222	1,328	159		
8700-01014	8700	2,262	(2,517)	(49)	(1,097)	4,484	(3,849)	(3,162)	(363)	255	(924)	1,895	(1,848)	(411)	(1,591)	(975)	(821)	(667)	(2,543)	(997)	(212)	(1,812)	(1,859)	(1,753)	(1,700)	(1,540)	
8560-01014	8560	-	-	-	-	-	-	(80)	(162)	(82)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
187,482	172,895	173,404	189,160	168,853	177,928	193,711	166,488	210,694	166,941	165,567	166,578	173,732	174,491	164,153	168,793	174,936	162,005	148,809	175,519	287,229	242,462	214,517	250,798	200,205	-	-	-
9260-01202	9260	16,251	14,999	15,818	16,448	14,591	15,832	18,903	14,563	16,342	14,642	14,565	15,396	15,189	15,297	15,127	14,835	15,395	14,951	13,087	13,323	18,037	17,251	15,280	17,835	14,324	
9260-01203	9260	24,856	22,757	23,697	24,956	22,139	23,717	10,372	8,930	10,028	8,986	8,938	9,447	9,321	9,388	9,263	8,912	9,447	9,174	8,810	8,755	11,999	11,448	10,141	11,841	9,507	
9260-01206	9260	2,279	4,409	(588)	(2,255)	2,971	(85)	(14,923)	(7,896)	(14,881)	(6,042)	(7,412)	(13,745)	(7,210)	(8,000)	(8,478)	(6,482)	(13,021)	(10,889)	8,748	(3,581)	133	2,277	10,578	1,140	12,313	
9260-01207	9260	(37,202)	(36,619)	(40,016)	(44,506)	(33,538)	(38,962)	(18,231)	(14,263)	(18,337)	(13,274)	(13,789)	(14,513)	(14,752)	(15,102)	(15,102)	(13,019)	(16,595)	(15,440)	(30,405)	(52,955)	(45,218)	(42,831)	(38,402)	(43,466)	(36,518)	
9260-01208	9260	(12,651)	(2,549)	(2,979)	(4,289)	47,459	(3,394)	(6,970)	(7,429)	(8,196)	28,183	25,136	4,684	(3,968)	37,467	(3,281)	(1,744)	(4,787)	165	(2,124)	(6,894)	(59,747)	(6,065)	3,675	(5,627)	(3,034)	
9260-01221	9260	24,726	24,696	24,755	26,345	23,054	24,227	26,111	24,780	25,940	24,445	24,265	25,544	23,911	24,067	24,233	23,282	24,388	23,971	23,359	25,476	26,944	24,944	21,847	25,254	22,006	
9030-01228	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9260-01239	9260	-	-	-	-	-	-	(9,229)	-	-	9,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9260-01251	9260	32,875	30,342	31,596	33,275	29,518	31,623	35,726	30,780	34,540	30,847	30,786	32,541	32,104	32,331	31,973	29,664	32,538	31,600	33,062	33,659	48,119	45,483	40,313	47,125	37,904	
9260-01252	9260	27,176	(22,492)	3,244	21,451	6,979	(8,998)	(34,938)	(2,749)	679	(28,010)	(28,526)	(1,420)	(51,214)	23,602	436	(1,553)	36,498	(4,788)	(12,681)	(22,787)	11,958	(2,990)	13,072	(18,832)	16,062	
9260-01253	9260	121	52	9	17	169	698	301	207	48	10	54	210	124	57	37	38	81	41	327	357	235	255	31			
9260-01254	9260	7,285	6,724	7,001	7,373	6,541	7,007	7,875	6,781	7,377	7,614	6,922	6,786	7,173	7,127	7,046	6,599	7,172	8,965	7,060	7,168	10,048	9,541	8,454	9,877	7,627	
9260-01258	9260	(7)	(867)	(716)	300	276	1,791	(2,100)	(1,758)	(903)	(1,451)	(556)	(697)	(3,655)	(675)	(2,781)	(2,076)	(581)	(1,331)	(1,330)	(849)	(433)	(54)	(236)			
9260-01259	9260	27	12	2	4	45	128	67	46	11	2	12	47	28	13	13	9	17	9	17	7	70	76	50	7		
9260-01260	9260	374	345	358	378	335	358	166	166	166	166	173	174	172	159	175	170	172	175	256	241	213	249	200			
9260-01261																											





Acct-sub	FERC	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December	2017 January	2017 February	2017 March	2017 April
8800-05413	8800	-	-	-	-	-	-	-	-	-	169	-	166	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05413	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99	-	-
9030-05413	9030	-	216	178	187	-	181	-	-	-	-	343	-	-	-	-	-	-	391	-	-	-	-	-	-	-
9110-05413	9110	2,010	428	5,224	459	1,531	3,308	(114)	-	2,073	63	395	3,858	450	895	3,563	781	-	4,343	414	524	2,942	-	548	-	3,471
9110-05414	9110	1,057	113	1,635	146	313	1,992	888	-	1,783	-	427	2,339	268	676	2,233	184	-	1,817	433	299	1,682	-	409	-	3,331
9210-05414	9210	-	-	-	-	-	-	-	-	287	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8500-05414	8500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8580-05414	8580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05414	8700	9,973	9,769	13,687	10,501	13,306	21,919	11,343	6,231	6,201	12,987	10,051	9,142	17,499	8,537	12,386	8,398	12,471	14,873	8,224	20,692	5,944	8,923	12,012	8,972	8,799
8740-05414	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8750-05414	8750	-	-	-	-	-	-	588	1,212	158	-	124	1,032	1,788	474	-	1,074	161	-	135	-	374	-	-	1,178	742
8800-05414	8800	-	494	-	-	-	-	-	-	-	639	-	193	-	387	-	-	-	-	-	-	-	-	-	-	-
9010-05414	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-05414	9030	-	175	371	-	-	-	-	-	-	-	-	572	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05419	8700	-	21	425	100	20,663	36	56	-	-	67	(238)	12	3,616	1,088	35	1,835	50	6	45	128	15	60	25	25	159
8740-05419	8740	-	-	-	-	-	-	-	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010-05419	9010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-	-	-	-	-
9110-05419	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		33,519	29,932	42,217	39,470	56,744	67,872	27,112	23,866	25,302	31,139	31,102	35,017	55,312	30,888	35,903	27,452	30,457	47,765	25,301	47,397	25,095	21,289	29,210	34,530	37,813
8700-05420	8700	520	-	2,288	-	490	1,975	-	549	394	-	870	1,200	1,015	1,230	427	1,630	2,700	913	750	-	-	1,795	357	350	1,695
8740-05420	8740	-	-	-	-	-	1,074	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8750-05420	8750	-	-	-	-	-	-	-	-	-	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9110-05420	9110	60	-	-	-	-	250	-	-	98	-	80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9120-05420	9120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	-	-	-	-
8700-05421	8700	774	568	86	2,790	750	750	-	-	-	1,500	153	-	1,950	350	125	2,484	1,105	108	362	150	-	184	2,624	-	-
8740-05421	8740	-	1,088	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9302-05421	9302	-	520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05422	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05424	8700	-	-	-	-	-	-	-	-	-	-	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8740-05424	8740	-	-	-	-	-	577	-	-	-	-	-	-	-	-	-	-	-	-	-	2,220	10	230	-	-	
8700-05425	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05428	8700	3,118	3,820	1,619	4,142	-	2,168	210	417	67	-	3,100	915	452	281	5,780	2,102	1,277	12,010	(43)	1,485	939	1,124	2,388	1,345	782
8740-05428	8740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,411	-	-	-	-
8700-05427	8700	-	-	-	-	810	-	(610)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9100-05427	9100	-	-	-	-	-	1,580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9110-05427	9110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05428	8700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8700-05429	8700	-	-	-	-	15	-	-	4	-	-	-	6	79	-	-	-	-	-	-	-	-	-	-	-	-
		4,471	5,994	3,993	6,932	1,665	8,374	(400)	970	559	2,700	4,202	2,115	3,422	1,940	6,331	6,220	5,082	14,081	1,089	1,835	3,259	7,524	5,597	3,608	3,847
8500-08111	8500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8640-08111	8640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650-08111	8650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9210-08111	9210	-	-	-	2,250	-	68,000	-	-	(68,000)	-	-	-	-	-	68,000	-	-	68,000	-	(68,000)	-	-	-	-	5,333
9230-08111	9230	188	1,561	2,766	-	1,605	895	909	3,824	1,792	1,367	933	1,638	(1,113)	1,562	1,945	2,821	-	1,459	913	150	482	632	4,091	799	
8700-08111	8700	2,832	11,327	3,501	2,013	487	40	266	126	126	2,809	126	2,350	1,931	3,486	125	7,392	126	2,809	1,543	1,337	2,331	-	-	289	
8740-08111	8740	333	(333)	616	-	-	-	-	-	5,754	-	-	-	1,045	-	221	-	-	3,207	-	8,106	-	-	-	-	809
8750-08111	8750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8760-08111	8760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8770-08111	8770	-	-	3,575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-08111	9030	-	99	-	-	-	-	50	-	-	-	62	-	-	-	-	-	-	-	-	-	-	-	-	-	
9020-08112	9020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74	-	-	-	-	
9030-08112	9030	95,876	89,875	94,504	77,408	81,837	87,214	85,728	65,366	81,183	79,702	81,216	104,235	83,117	75,124	77,283	68,861	70,378	75,799	64,063	80,620	75,215	75,142	84,441	85,100	87,882
9030-08113	9030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9030-08116	9030	154,070	132,810	131,541	131,877	127,011	127,376	132,548	137,111	129,081	136,795	144,357	187,761	149,717	116,721	124,126	134,312	132,916	119,042	123,530	130,228	(54,557)	106,876	83,392	(387,158)	2,286
8700-05121	8700	-	-	-	-	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9230-08121	9230	12,088	14,292	7,068	-	15,105	21,056	14,827	11,255	10,755	10,498	-	18,237	3,144	8,028	-	10,599	2,098	70,358	13,516	20,670	4,683	6,298	3,433	1,578	6,667
		265,366																								

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9010-01000	9010	2,003	1,663	1,562	2,003	3,004
9030-01000	9030	68,846	63,616	67,090	64,542	96,368
9110-01000	9110	6,255	7,538	8,680	8,788	13,221
8700-01000	8700	128,358	121,085	123,954	123,632	193,580
8750-01000	8750	6,502	6,389	6,346	6,726	9,810
8780-01000	8780	-	-	-	-	-
8800-01000	8800	-	-	-	-	-
8700-01001	8700	225,502	215,097	225,473	225,093	386,024
8700-01002	8700	(226,399)	(214,269)	(223,250)	(226,289)	(387,879)
9200-01002	9200	-	-	-	-	-
8560-01006	8560	-	-	-	-	85
8700-01006	8700	1,062	(564)	531	(425)	-
8560-01008	8560	-	-	-	-	-
8700-01008	8700	20,881	9,975	8,830	18,543	(54,279)
8750-01008	8750	1,041	584	296	1,218	(3,073)
8780-01008	8780	-	-	-	-	-
8800-01008	8800	-	-	-	-	-
9010-01008	9010	300	125	(56)	532	(901)
9030-01008	9030	11,021	4,230	5,092	8,280	(29,285)
9110-01008	9110	936	1,287	1,005	1,377	(3,948)
8700-01010	8700	-	-	-	-	-
9200-01011	9200	-	-	-	-	-
8700-01011	8700	209,005	198,602	205,581	209,468	361,616
8700-01012	8700	(208,108)	(197,430)	(207,804)	(208,270)	(362,762)
8560-01013	8560	-	-	-	-	85
8700-01013	8700	159	-	212	-	-
8700-01014	8700	(1,062)	584	(531)	425	-
8560-01014	8560	-	-	-	-	(85)
		246,393	216,683	221,031	235,642	223,580
9260-01202	9260	17,621	15,585	15,808	16,928	16,051
9260-01203	9260	11,697	10,327	10,493	11,230	10,649
9260-01206	9260	1,070	5,126	8,020	402	3,602
9260-01207	9260	(43,805)	(39,355)	(36,276)	(41,152)	(39,684)
9250-01208	9250	(6,639)	(18,804)	(3,454)	3,725	(23,339)
9250-01221	9250	25,609	23,281	21,684	23,886	23,469
9030-01228	9030	-	-	-	-	-
9260-01239	9260	-	-	-	-	-
9260-01251	9260	48,524	40,993	41,727	44,569	42,268
9260-01252	9260	8,490	40,972	36,586	(23,493)	(62,383)
9260-01253	9260	31	-	41	-	16
9260-01257	9260	9,754	8,602	8,749	9,355	8,871
9260-01258	9260	(760)	(1,023)	(687)	(1,629)	(3,462)
9260-01259	9260	7	-	9	-	3
9260-01260	9260	246	217	221	238	224
9260-01261	9260	(702)	(609)	(944)	(1,074)	(851)
9260-01262	9260	0	-	0	-	0
9260-01263	9260	1,750	1,528	1,589	1,659	1,575
9260-01264	9260	(198)	195	503	(53)	3,247
9260-01265	9260	1	-	1	-	0
9260-01266	9260	985	887	883	943	894
9260-01267	9260	(309)	(2,552)	130	(275)	(2,062)
9260-01269	9260	1	-	1	-	0
9260-01269	9260	1,231	1,083	1,104	1,178	1,117
9260-01270	9260	299	(1,882)	793	268	(1,482)
9260-01271	9260	1	-	1	-	0
9260-01281	9260	12	-	16	-	6
9260-01282	9260	8	-	11	-	4
9250-01283	9250	4	-	5	-	2
		72,909	63,508	106,974	46,693	(26,453)
8700-07421	8700	-	-	-	-	-
9260-07421	9260	7,483	5,868	11,544	11,691	7,743
8700-07443	8700	53	-	122	-	-
8740-07443	8740	-	-	-	-	-
9260-07443	9260	-	-	-	-	-
8700-07444	8700	(31)	-	(71)	-	-
8740-07444	8740	-	-	-	-	-
9260-07444	9260	-	-	-	-	-
9260-07450	9260	(64,732)	126	(19,934)	(2,796)	(174)
9260-07452	9260	214,545	(177,467)	514,976	-	54,824
9260-07454	9260	(123,226)	102,097	(286,336)	-	(31,591)
9260-07458	9260	43,387	(2,218)	35,922	2,620	403
9260-07460	9260	115,812	2,098	6,433	1,819	-
9260-07463	9260	-	-	-	1,285	-
9260-07487	9260	149	939	939	939	(1,522)
9260-07489	9260	15,594	15,594	15,594	15,594	15,594
9260-07490	9260	(6,974)	(6,974)	(6,974)	(6,974)	(6,974)
8700-07495	8700	-	-	-	-	-
9110-07499	9110	-	-	-	105	-
9210-07499	9210	-	-	-	-	-
9230-07499	9230	-	-	-	-	-
9250-07499	9250	-	-	1,358	-	-
9260-07499	9260	1,572	1,446	1,139	1,849	1,483
8700-07499	8700	526	149	154	-	271
8740-07499	8740	-	-	-	-	-
		183,907	(58,390)	264,835	26,102	40,037

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9240-04069	9240	483	483	483	483	483
9240-04070	9240	-	-	-	-	-
9250-04070	9250	2,393	2,393	2,393	2,393	2,393
9240-04072	9240	(1,618)	(1,655)	(1,681)	(1,898)	(1,877)
9250-07120	9250	-	118	-	-	-
8700-07120	8700	-	-	-	18,404	6,174
8880-07120	8880	-	-	-	-	-
		<u>1,259</u>	<u>1,389</u>	<u>1,195</u>	<u>19,583</u>	<u>7,373</u>
8250-04580	8250	(1,008)	(880)	(42)	(87)	-
8700-04580	8700	(275)	-	-	-	(641)
8740-04580	8740	-	(115)	-	-	-
8810-04580	8810	(41,071)	(40,607)	(41,340)	(40,844)	(41,003)
8250-04581	8250	2,461	931	137	300	-
8700-04581	8700	552	-	-	-	1,273
8740-04581	8740	-	240	-	-	-
8810-04581	8810	62,953	62,011	62,953	62,856	62,856
9310-04582	9310	-	-	-	-	-
8700-04582	8700	-	-	-	-	-
8810-04582	8810	7,845	4,882	5,380	8,071	3,279
8740-04585	8740	-	-	-	-	-
8570-04580	8570	82	93	(8)	90	-
8170-04580	8170	41	47	(4)	45	-
8180-04580	8180	266	327	(28)	316	-
8190-04580	8190	12	1,763	714	8	233
8210-04580	8210	119	128	151	203	162
8700-04580	8700	3,218	949	6,976	6,170	3,725
8740-04580	8740	525	438	475	805	772
8810-04580	8810	-	-	-	-	-
8240-04580	8240	-	-	-	-	-
8250-04580	8250	392	158	157	162	197
8680-04580	8680	367	420	(36)	406	-
8570-04582	8570	-	-	-	-	-
8650-04582	8650	-	-	-	-	-
8700-04582	8700	-	408	31	290	290
8810-04582	8810	-	-	-	-	-
8700-04589	8700	(2,082)	(782)	(3,893)	(4,176)	(2,405)
8810-04589	8810	(8,597)	(4,114)	(4,516)	(5,168)	(2,791)
8560-04589	8560	(313)	(357)	30	(346)	-
8180-04589	8180	(243)	(278)	24	(253)	-
		<u>27,255</u>	<u>26,112</u>	<u>27,041</u>	<u>26,654</u>	<u>25,947</u>
8740-03001	8740	-	-	-	-	-
8740-03002	8740	18,576	5,033	(4,258)	14,375	10,348
8700-03003	8700	(358)	(74)	(80)	(58)	(128)
8740-03003	8740	(17,680)	(6,825)	(2,833)	(16,287)	(11,997)
8750-03003	8750	-	-	-	-	-
9110-03003	9110	-	-	-	-	-
8700-03004	8700	643	137	104	83	203
8740-03004	8740	8,917	5,421	10,555	9,407	7,767
8750-03004	8750	-	-	-	-	-
9110-03004	9110	-	-	-	-	-
8740-04301	8740	-	-	-	-	-
8740-04302	8740	400	136	1,013	304	1,289
8700-04302	8700	-	-	-	-	-
8700-04307	8700	-	-	-	-	-
8740-04307	8740	(352)	(133)	(993)	(298)	(1,254)
		<u>8,106</u>	<u>4,884</u>	<u>3,527</u>	<u>7,548</u>	<u>6,221</u>
8700-02001	8700	-	-	-	-	-
8711-02001	8711	-	6,016	-	-	-
8700-02004	8700	-	-	-	-	-
8711-02004	8711	-	541	-	-	-
8711-02005	8711	-	-	3,085	-	21,204
8740-02005	8740	1,300	1,278	910	1,403	3,878
8750-02005	8750	7,825	2,555	6,745	784	1,702
8760-02005	8760	-	-	-	-	-
8770-02005	8770	198	(20)	-	1,764	-
8780-02005	8780	-	-	-	-	-
8870-02005	8870	-	-	-	-	-
8840-02005	8840	-	-	-	-	-
8560-02005	8560	134	-	-	-	-
8570-02005	8570	-	-	-	-	-
8650-02005	8650	-	-	-	-	-
8700-02005	8700	634	259	331	-	4,175
8700-02006	8700	-	-	-	-	-
9110-05010	9110	-	-	47	47	6
9210-05010	9210	-	-	-	-	-
9280-05010	9280	-	-	-	-	-
8700-05010	8700	1,540	2,579	1,447	3,008	4,417
8740-05010	8740	-	-	-	-	-
8750-05010	8750	-	-	-	248	-
8780-05010	8780	-	-	-	-	-
8800-05010	8800	-	-	-	-	-
8810-05010	8810	-	-	-	58	-
		<u>11,431</u>	<u>13,209</u>	<u>11,565</u>	<u>7,312</u>	<u>35,382</u>
8700-04085	8700	-	-	240	-	-
8700-04201	8700	50	10,769	5,226	-	4,760
8740-04201	8740	-	-	-	-	-
9110-04201	9110	-	-	-	-	-
9320-04201	9320	-	-	-	-	-

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8700-04212	8700	-	-	2,163	6,898	2,134
9030-04212	9030	-	-	-	-	-
		50	10,769	7,629	5,898	6,883
8700-05310	8700	3,981	2,373	3,830	3,927	3,439
8740-05310	8740	29	29	28	30	28
9110-05312	9110	-	-	-	-	-
8700-05312	8700	214	213	221	219	275
8700-05314	8700	181	185	175	182	180
8700-05316	8700	-	-	-	-	-
9030-05316	9030	-	-	-	-	20
8700-05317	8700	8,015	-	7,788	12,909	3,943
8700-05323	8700	4,791	11,396	7,540	8,285	8,502
8750-05323	8750	-	-	-	-	-
8760-05323	8760	-	-	-	-	-
8700-05331	8700	11,872	10,287	8,540	12,304	13,916
8700-05364	8700	6,323	2,370	14,158	5,889	7,710
8700-05376	8700	7,147	4,591	15,802	5,324	10,971
9210-05377	9210	22	-	-	-	-
9110-05377	9110	-	-	-	19	-
8700-05377	8700	75	126	3,738	3,642	570
8750-05377	8750	-	-	-	-	-
9210-05399	9210	(12)	-	-	-	-
9030-05399	9030	-	-	-	-	(12)
9110-05399	9110	-	-	-	(11)	-
8700-05399	8700	(18,753)	(11,582)	(27,743)	(18,471)	(21,610)
8740-05399	8740	(16)	(17)	(16)	(17)	(16)
8750-05399	8750	-	-	-	-	-
		25,838	19,951	35,060	34,030	27,515
8700-04001	8700	-	-	-	-	-
8700-04002	8700	2,427	3,559	63,413	1,067	135,848
8740-04002	8740	-	-	-	-	-
8700-04018	8700	-	-	-	-	-
9130-04021	9130	-	-	115	1,559	(131)
9090-04040	9090	-	-	-	-	-
9110-04040	9110	-	-	-	-	-
9120-04040	9120	-	-	-	-	-
8700-04040	8700	700	-	252	1,125	17,955
9110-04044	9110	-	-	-	-	-
9130-04044	9130	-	-	-	-	-
9010-04044	9010	-	-	-	-	-
9100-04046	9100	10	-	357	118	-
9110-04046	9110	-	-	-	-	-
9120-04046	9120	-	-	-	-	2,468
9130-04046	9130	-	-	-	3,268	-
9210-04046	9210	-	-	-	-	-
8700-04046	8700	-	-	-	518	-
		3,137	3,559	64,138	7,654	156,139
8700-04145	8700	-	-	-	-	-
8700-05415	8700	424	880	-	103	186
9302-05415	9302	-	-	-	4,055	-
8700-05417	8700	-	-	-	-	-
8800-05417	8800	-	-	-	-	-
9030-05417	9030	-	-	-	-	-
9302-07510	9302	7,500	-	-	-	-
8700-07510	8700	-	373	-	10,000	-
8700-07520	8700	-	-	-	-	-
		7,924	1,253	-	14,158	186
8700-05111	8700	752	1,074	643	846	689
8710-05111	8710	-	-	-	-	-
8711-05111	8711	-	-	-	-	-
8740-05111	8740	-	-	-	-	-
8800-05111	8800	-	-	-	-	-
9030-05111	9030	-	-	-	-	-
9100-05111	9100	-	-	-	-	-
9110-05111	9110	-	-	-	-	10
9210-05111	9210	-	-	-	-	141
		752	1,074	643	846	840
9010-05411	9010	72	8	-	-	280
9030-05411	9030	-	-	-	115	203
9110-05411	9110	-	1,099	320	304	761
9210-05411	9210	-	-	-	115	-
9260-05411	9260	-	-	-	-	-
8500-05411	8500	17	-	-	-	-
8560-05411	8560	-	-	-	-	-
8700-05411	8700	5,490	8,082	5,287	8,789	22,813
8750-05411	8750	431	150	484	-	832
8800-05411	8800	-	-	-	-	-
8700-05412	8700	426	919	255	413	161
9110-05412	9110	-	50	-	-	24
9210-05412	9210	-	-	-	-	-
9210-05413	9210	-	-	-	-	-
8500-05413	8500	-	-	-	-	-
8560-05413	8560	-	-	-	-	-
8700-05413	8700	11,805	12,497	9,597	14,006	20,449
8740-05413	8740	-	-	-	-	-

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8800-05413	8800	-	-	-	-	-
9010-05413	9010	-	-	-	158	118
9030-05413	9030	-	-	-	440	958
9110-05413	9110	-	1,911	751	1,519	2,989
9110-05414	9110	-	838	514	1,355	1,728
9210-05414	9210	-	-	-	-	-
8500-05414	8500	-	-	-	-	-
8580-05414	8580	-	-	-	-	-
8700-05414	8700	11,087	16,351	12,612	12,270	19,682
8740-05414	8740	-	-	-	-	-
8750-05414	8750	2,002	571	1,374	-	2,201
8800-05414	8800	-	-	-	-	-
9010-05414	9010	-	-	-	-	164
9030-05414	9030	-	-	-	103	564
8700-05419	8700	429	2,370	197	30	93
8740-05419	8740	-	-	-	-	-
9010-05419	9010	-	-	-	-	-
9110-05419	9110	-	-	-	-	-
		<u>31,550</u>	<u>44,847</u>	<u>31,401</u>	<u>39,517</u>	<u>73,978</u>
8700-05420	8700	1,920	3,231	100	2,787	5,118
8740-05420	8740	-	-	-	-	-
8750-05420	8750	-	-	-	-	-
9110-05420	9110	-	-	-	-	-
9120-05420	9120	-	-	-	-	-
8700-05421	8700	350	-	-	4,800	2,045
8740-05421	8740	-	-	-	115	-
9302-05421	9302	-	-	-	-	-
8700-05422	8700	105	-	-	-	-
8700-05424	8700	-	-	-	-	-
8740-05424	8740	-	-	-	-	-
8700-05425	8700	-	-	-	875	-
8700-05428	8700	3,197	2,259	1,322	954	2,258
8740-05428	8740	-	-	2,252	-	-
8700-05427	8700	-	-	-	-	-
9100-05427	9100	-	-	-	943	(53)
9110-05427	9110	-	-	-	-	-
8700-05428	8700	-	-	25	-	-
8700-05429	8700	-	-	8	-	-
		<u>5,571</u>	<u>5,490</u>	<u>3,704</u>	<u>10,275</u>	<u>9,366</u>
8500-08111	8500	8,361	-	-	-	-
8640-08111	8640	-	-	-	-	-
8650-08111	8650	-	-	-	-	-
9210-08111	9210	-	-	-	-	68,000
9230-08111	9230	1,363	977	-	5,805	(753)
8700-08111	8700	4,818	8,247	4,710	20,744	4,765
8740-08111	8740	-	-	-	8,264	-
8750-08111	8750	-	-	2,686	-	-
8760-08111	8760	-	-	3,027	(171)	-
8770-08111	8770	-	-	-	8,456	15,400
9030-08111	9030	-	-	-	-	285
9020-08112	9020	(80)	-	-	-	-
9030-08112	9030	76,663	6,318	4,415	8,813	5,801
9030-08113	9030	-	79,546	74,355	77,857	80,664
9030-08116	9030	4,260	623	2,055	1,957	2,088
8700-08121	8700	-	-	-	46	-
9230-08121	9230	<u>7,528</u>	<u>11,981</u>	<u>12,578</u>	<u>9,369</u>	<u>34,028</u>
		<u>102,831</u>	<u>107,702</u>	<u>103,828</u>	<u>141,140</u>	<u>210,278</u>
9040-08927	9040	-	-	-	-	-
9200-04863	9200	(26,363)	(5,663)	(5,460)	(15,184)	(6,755)
8700-04888	8700	-	-	5	-	-
9030-07590	9030	-	-	-	-	-
9110-07590	9110	-	-	-	-	-
9210-07590	9210	-	-	-	-	-
8700-07590	8700	148	3,882	195	505	(404)
8740-07590	8740	1,684	2,432	-	(4,118)	-
8750-07590	8750	54	-	-	-	-
8760-07590	8760	-	-	-	-	-
8770-07590	8770	-	-	-	-	-
8700-08911	8700	-	-	-	-	-
		<u>(24,465)</u>	<u>661</u>	<u>(5,260)</u>	<u>(19,798)</u>	<u>(7,159)</u>
		<u>704,520</u>	<u>482,659</u>	<u>877,310</u>	<u>603,351</u>	<u>790,403</u>

Atmos Energy Corporation  
Kentucky / Mid-States Division  
Kentucky Operations  
Case No. 2017-00349

AG 1 - 23 Part B

	Unallocated Test Year	Unallocated Actuals CY 2016	Difference	Explanation
Labor	2,297,175	2,139,454	157,721	7.37% The increase is primarily driven by assumed merit increase of 3% in FY18 budget and additional 3% for October '18 to March '19 (FY19 Budget).
Benefits	1,243,705	649,459	594,246	91.50% The CY 2016 actuals include a benefit variance. Positive or negative load factor variances are not assumed in the budget (test year)
Employee Welfare	1,018,282	1,471,419	(453,136)	-30.80% Test year based on FY 2018 budget where assumption of normal (100% of target) incentive payout is anticipated. Incentive compensation is removed from revenue requirement as a ratemaking adjustment.
Insurance	413,223	47,660	365,563	767.02% Insurance is budgeted at the General Office rate division (091). As insurance expenses are incurred, they are coded to the state specific rate division.
Rent, Maint., & Utilities	322,668	344,643	(21,976)	-6.38% Change between base and test period is a decrease of \$21,976.
Vehicles & Equip	81,481	66,759	14,723	22.05% Primary driver is the replacement of leased vehicles in accordance with our company vehicle replacement guidelines.
Materials & Supplies	181,655	168,219	13,436	7.99%
Information Technologies	112,919	88,844	24,075	27.10% Some IT expenses are budgeted at the General Office rate division (091). As actual expenses are incurred, they are coded to the state specific rate division where applicable.
Telecom	524,369	317,171	207,198	65.33% Some telecom expenses are budgeted at the General Office rate division (091). As actual expenses are incurred, they are coded to the state specific rate division where applicable.
Marketing	335,411	278,567	56,844	20.41% Marketing expenses are largely budgeted at the General Office rate division (091). As actual expenses are incurred, they are coded to the state specific rate division where applicable.
Directors & Shareholders & PR	-	0	0	N/A
Dues & Membership Fees	149,994	85,152	64,843	76.15% Dues and Membership Fees are primarily budgeted at the General Office rate division (091). As actual expenses are incurred, they are coded to the state specific rate division when applicable.
Print & Postages	19,132	13,130	6,002	45.71% Change between base and test period is \$6,002 and immaterial.
Travel & Entertainment	581,339	422,828	158,512	37.49% Estimated increase associated with travel for Division representation on Enterprise teams as well as attendance at various conferences (i.e. Safety, Compliance, Rates, Human Resources, etc.). Some travel expenses are budgeted at the General Office rate division (091). As these actual expenses are incurred, they are coded to the state specific rate division where applicable.
Training	79,466	52,057	27,409	52.65% Expected increase in registration costs for attending various conferences (i.e. Safety, Compliance, Rates, Human Resources, etc.)
Outside Services	3,947,609	2,657,948	1,289,662	48.52% Legal and some other Outside Services are budgeted at the General Office rate division (091). As expenses are incurred, they are coded to the state specific rate division.
Provision for Bad Debt	-	0	0	N/A
Miscellaneous	100,939	(119,027)	219,967	-184.80% Change in A&G overhead clearing 9200-04863.
<b>Total O&amp;M Expenses Before Allocations</b>	<b>11,409,370</b>	<b>8,684,283</b>	<b>2,725,087</b>	

Atmos Energy Corporation  
Kentucky / Mid-States Division  
Kentucky Operations  
Case No. 2017-00349

## AG 1 - 23 Part C

	Test Year	Base Year	Difference	Explanation
Labor	1,154,362	1,295,293	(140,931)	-10.88% Largely driven by open positions not yet backfilled and/or filled with lower salaried individuals
Benefits	511,701	513,565	(1,864)	-0.36% Change between base and test period is \$1,864 and immaterial.
Employee Welfare	624,979	706,346	(81,367)	-11.52% Test year based on FY 2018 budget where assumption of normal (100% of target) incentive payout is anticipated. Incentive compensation is removed from revenue requirement as a ratemaking adjustment.
Insurance	207,650	112,527	95,123	84.53% Insurance is budgeted at the General Office rate division (091). As insurance expenses are incurred, they are coded to the state specific rate division (009).
Rent, Maint., & Utilities	162,145	171,470	(9,325)	-5.44% Change between base and test period is a decrease of \$9,325 and immaterial.
Vehicles & Equip	40,946	38,815	2,131	5.49% Change between base and test period is \$2,131 and immaterial.
Materials & Supplies	91,284	87,880	3,405	3.87% Change between base and test period is \$3,405 and immaterial.
Information Technologies	56,743	47,069	9,674	20.55% Some IT expenses are budgeted at the General Office rate division (091). As actual expenses are incurred, they are coded to the state specific rate division where applicable.
Telecom	263,502	203,713	59,789	29.35% Some telecom expenses are budgeted at the General Office rate division (091). As actual expenses are incurred, they are coded to the state specific rate division where applicable.
Marketing	168,549	156,111	12,438	7.97% Items such as odorant and office supplies are budgeted at the general Office rate division (091). As these expenses are incurred, they are coded to the state specific rate division when applicable.
Directors & Shareholders & PR	-	-	0	N/A
Dues & Membership Fees	75,374	55,568	19,806	35.64% Dues and Membership Fees are primarily budgeted at the General Office rate division (091). As actual expenses are incurred, they are coded to the state specific rate division when applicable.
Print & Postages	9,614	7,172	2,442	34.06% Change between base and test period is \$2,442 and immaterial.
Travel & Entertainment	292,131	250,093	42,038	16.81% Estimated increase associated with travel for Division representation on Enterprise teams as well as attendance at various conferences (i.e. Safety, Compliance, Rates, Human Resources, etc.)
Training	39,933	31,680	8,252	26.05% Expected increase in registration costs for attending various conferences (i.e. Safety, Compliance, Rates, Human Resources, etc.)
Outside Services	1,983,727	1,108,810	874,918	78.91% Legal and some other Outside Services are budgeted at the General Office rate division (091). As expenses are incurred, they are coded to the state specific rate division.
Provision for Bad Debt	-	-	0	N/A
Miscellaneous	50,723	(20,769)	71,492	-344.23% Change in A&G overhead clearing 9200-04863.
<b>Total O&amp;M Expenses Before Allocations</b>	<b>5,733,364</b>	<b>4,765,341</b>	<b>968,022</b>	



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-24**  
**Page 1 of 3**

**REQUEST:**

Refer to Schedules C-2.3 B and C-2.3 F at line 5 related to ad valorem costs for the Kentucky Division. Refer also to page 35, lines 3-4 of Mr. Waller's Direct Testimony.

- a. Provide all computations and workpaper documentation to compute the budgeted amounts depicted for the Kentucky Division in these schedules and to justify the 57.7% increase in monthly costs from September 2017 to October 2017, \$248,199 to \$391,500, and another increase to \$423,000 per month starting in April 2018. This request goes beyond provision of the Atmos monthly budget amounts, for all Atmos divisions provided in response to the Staff's First Set of requests.
- b. Provide the actual ad valorem taxes paid for the Kentucky Division during each of the last three fiscal years 2015, 2016, and 2017 by taxing jurisdiction. This request includes all PRP and non-PRP amounts.
- c. Provide separately the actual ad valorem taxes expensed and capitalized for the Kentucky Division during each of the last three fiscal years 2015, 2016, and 2017. This request includes all PRP and non-PRP amounts.
- d. Provide the gross plant and the net book value for the Kentucky Division at December 31, 2014, December 31, 2015, December 31, 2016 and September 30, 2017. This request includes all PRP and non-PRP amounts.
- e. Provide copies of the latest tax assessment and billing amount for each of the taxing jurisdictions in Kentucky.

**RESPONSE:**

- a) Please see Attachment 1.
- b) Please see Attachment 2. The payments for each tax year in question are on separate tabs within this workbook.
- c) Please see Attachment 3.
- d) Please see Attachment 4 for the gross plant balances.

**Case No. 2017-00349**  
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**Page 2 of 3**

Net book value is reported on our ad valorem tax returns. Below are the net book values calculated using the same method used for ad valorem tax purposes for KY Div 009:

December 2014 - \$278,246,097  
December 2015 - \$306,427,214  
December 2016 - \$372,000,041  
September 2017 - \$408,240,920

- e) The latest finalized value we have received from the State of Kentucky is for Tax Year 2015. We are still in negotiations with the State for Tax Year 2016, and we have not yet received our initial value for Tax Year 2017. As such, attached are the following:
- 2015 Settlement Agreement (see Confidential Attachment 5) showing the final settled value of \$331,000,000.
  - 2015 final values by Jurisdiction (see Confidential Attachment 6).
  - 2016 initial value (see Confidential Attachment 7).
  - 2016 initial bill from the state which was paid under protest. Atmos Energy paid taxes based on our claimed value and will receive additional tax bills for any difference between the claimed taxes and the settled taxes once the value has been settled. (see Confidential Attachment 8)

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-24\_Att1 - Calculation of Ad Valorem Tax Expense Estimates.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, AG\_1-24\_Att2 - Ad Valorem Taxes Paid for Tax Years 2015-2017 as of 10-31-17.xlsx, 7 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, AG\_1-24\_Att1 - Ad Valorem Tax FY15-FY17.xlsx, 1 Page.

ATTACHMENT 4 - Atmos Energy Corporation, AG\_1-24\_Att2 - KY Gross Plant.xlsx, 1 Page.

ATTACHMENT 5 - Atmos Energy Corporation, AG\_1-24\_Att5 - Atmos Settlement Agrmt 2015 Executed (CONFIDENTIAL).pdf, 8 Pages.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-24**  
**Page 3 of 3**

ATTACHMENT 6 - Atmos Energy Corporation, AG\_1-24\_Att6 - Atmos Energy Corp GNC 5640 2015 Amended Cert (Settled\_Final) (CONFIDENTIAL).pdf, 38 Pages.

ATTACHMENT 7 - Atmos Energy Corporation, AG\_1-24\_Att7 - Atmos Energy Notice of Assessment 2016 (CONFIDENTIAL).pdf, 1 Page.

ATTACHMENT 8 - Atmos Energy Corporation, AG\_1-24\_Att8 - 2016 State of KY CLAIMED Payment (CONFIDENTIAL).pdf, 10 Pages.

Respondent: Greg Waller

<b>Ad Valorem Expense Calculation</b>	Annualized Taxes	Monthly Taxes	Monthly Adjustment for Prior Over-Accrual Balance	Expense Amount	Rounded Amount Used for Entries	Periods where this Calculation is Used
Estimated Calendar Year 2017 Ad Valorem Taxes	4,697,636	391,470	(141,667) *	249,803	250,000	Jan-Sep 2017
Estimated Calendar Year 2017 Ad Valorem Taxes	4,697,636	391,470		391,470	391,500	Oct-Dec 2017
Projected Percentage Increase for Calendar Year 2018	8%					
Estimated Calendar Year 2018 Ad Valorem Taxes	5,073,447	422,787		422,787	423,000	Jan-Sep 2018

\* The monthly adjustment during FY 2017 for a prior over-accrual was offset by a one-time adjustment of \$1,500,000 in September 2017. The effective adjustment for the fiscal year was (\$200,000) as shown below. During late FY 2017, it became apparent that the Tax Year 2016 taxes would be higher than anticipated which was the reason behind the September 2017 entry.

Monthly adjustment to expense	(141,667)
x 12 months	12
FY 2017 Annualized Adjustment	(1,700,000)
+	+
One-Time Adjustment Made in Sept 2017	1,500,000
<u>Effective Adjustment for FY 2017</u>	<u>(200,000)</u>
Effective Monthly Adjustment during FY 2017	(16,667)

Tax Year 2015 Taxes Paid as of 10/31/17

Collector	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16	AUG-16	SEP-16	OCT-16	NOV-16	DEC-16	JAN-17	FEB-17
ANDERSON COUNTY SHERIFF														37,515.32		978.45	
BARREN COUNTY SHERIFF					94,676.13												7,342.70
BOYLE COUNTY CLERK																5,727.14	
BRECKINRIDGE COUNTY SHERIFF					15,639.38											338.96	
BURGIN BOARD OF EDUCATION					5,413.74												45.81
CALDWELL COUNTY SHERIFF																37,774.17	
CALHOUN CITY OF					782.29												26.19
CAMPBELLSVILLE INDEPENDENT SCHOOL BRD						44,776.53											3,678.62
CHRISTIAN COUNTY SHERIFF					186,819.21											7,984.25	
CITY OF ADAIRVILLE					1,042.12												
CITY OF AUBURN							3,517.68										
CITY OF BEAVER DAM					3,294.55												104.01
CITY OF BOWLING GREEN KY			3,914.00		244,934.20											25,848.88	
CITY OF CADIZ					3,222.73											67.88	
CITY OF CALVERT CITY																	3,545.73
CITY OF CAMPBELLSVILLE							14,186.62										
CITY OF CAVE CITY																	2,348.21
CITY OF CENTRAL CITY					4,323.16												130.53
CITY OF CLOVERPORT					2,309.04											44.44	
CITY OF CROFTON					5,408.87												40.48
CITY OF DAWSON SPRINGS													6,211.72				96.11
CITY OF EDDYVILLE					2,307.52												39.97
CITY OF ELKTON					2,305.03												94.80
CITY OF GLASGOW																	13,628.79
CITY OF GREENSBURG					2,625.71												
CITY OF GREENVILLE KY					5,164.60												209.20
CITY OF HARDINSBURG					3,794.48										79.33		
CITY OF HARRODSBURG					3,129.80												42.02
CITY OF HARTFORD					3,463.43												139.31
CITY OF HOPKINSVILLE					40,173.85											2,439.24	
CITY OF HORSE CAVE									3,790.93								50.11
CITY OF LEBANON							5,094.39										169.16
CITY OF LIVERMORE					455.05												19.22
CITY OF MADISONVILLE KY													14,782.61				
CITY OF MARION KY																320.91	
CITY OF MAYFIELD			1,725.50		57,626.73												4,422.11
CITY OF MORTONS GAP													298.89				23.49
CITY OF OWENSBORO																	
CITY OF PADUCAH		380.80			90,900.76											104,081.38	16,820.46
CITY OF PRINCETON KY																	7,084.52
CITY OF RUSSELLVILLE					6,228.00												280.18
CITY OF SEBREE					1,100.06											61.40	
CITY OF SHELBYVILLE		1,512.50			19,488.69											3,588.23	
CITY OF SPRINGFIELD KY					1,948.03												36.87
CITY OF STANFORD					1,587.64												
CRITTENDEN COUNTY SHERIFF					14,173.99												
DANVILLE BOARD OF EDUCATION					85,376.19											11,487.25	
DAVISS COUNTY						364,837.86											27,132.85
DIXON CITY OF					211.21												9.35
EDMONSON COUNTY SHERIFF					2,766.85												46.92
FORDSVILLE CITY OF																	398.40
FRANKLIN COUNTY					5,655.18												83.40
FRANKLIN KENTUCKY CITY OF					3,941.90	122.99											93.68
GARRARD COUNTY SHERIFF					16,440.27												413.27
GRAND RIVERS CITY OF					1,919.26												113.50
GRAVES COUNTY SHERIFF	4,320.77				31,663.01												1,778.89
GRAYSON COUNTY SHERIFF					108.53												
GREEN COUNTY SHERIFF					16,545.23												
HANCOCK COUNTY SHERIFF																	12,053.31
HANSON CITY OF													243.83				
HART COUNTY					26,808.20												328.26
HAWESVILLE CITY OF																	3,097.08
HENDERSON CITY OF					2,807.08												
HENDERSON COUNTY SHERIFF					11,825.77												153.41

Tax Year 2015 Taxes Paid as of 10/31/17

Collector	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16	AUG-16	SEP-16	OCT-16	NOV-16	DEC-16	JAN-17	FEB-17
HOPKINS COUNTY SHERIFF													442,634.13				14,606.42
HUSTONVILLE CITY OF					209.77												
JEFFERSON COUNTY SHERIFF			1.05		10,787.72												4.27
JUNCTION CITY CITY OF																641.93	
LAWRENCEBURG CITY OF														4,127.68		217.98	
LINCOLN COUNTY SHERIFF					14,423.27												336.97
LIVINGSTON COUNTY SHERIFF					7,545.04												195.92
LOGAN COUNTY SHERIFF					42,289.08												1,050.61
LYON COUNTY SHERIFF					5,153.19												
MARION COUNTY SHERIFF					21,785.25												658.99
MARSHALL COUNTY																	18,820.16
MCCRACKEN COUNTY			1,204.00		85,822.01												
MCLEAN COUNTY SHERIFF					14,745.63												412.88
MERCER COUNTY					50,698.41												806.34
MUHLENBERG COUNTY SHERIFF					49,706.12												924.78
MUNFORDVILLE CITY OF					1,928.95												31.35
NORTONVILLE CITY OF													1,154.20				37.62
OHIO COUNTY					20,587.50												571.67
PARK CITY CITY OF																	556.28
PERRYVILLE CITY OF												718.48				22.13	
POWDERLY CITY OF					1,288.28												
SACRAMENTO CITY OF					356.93												7.41
SHELBY COUNTY SHERIFF	5,843.84				106,657.34											5,746.12	
SIMPSON COUNTY	755.87						86,030.17									730.87	
SMITHS GROVE CITY OF							498.66										8.32
STATE OF KENTUCKY				488,490.77													86,548.29
TAYLOR COUNTY						35,575.84											2,744.47
TODD COUNTY SHERIFF					8,425.53												139.89
TRIGG COUNTY SHERIFF					11,477.92												224.13
TRIPLE H AND B INVESTMENTS LLC	9,476.90		35,781.22														
WARREN COUNTY	14,393.26				147,886.49											8,578.06	
WASHINGTON COUNTY SHERIFF					12,111.81												237.47
WEBSTERS COUNTY SHERIFF					12,133.85												455.78
WINGO CITY OF					1,107.30												72.37

Collector	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17
ANDERSON COUNTY SHERIFF								
BARREN COUNTY SHERIFF								
BOYLE COUNTY CLERK								
BRECKINRIDGE COUNTY SHERIFF								
BURGIN BOARD OF EDUCATION								
CALDWELL COUNTY SHERIFF								
CALHOUN CITY OF								
CAMPBELLSVILLE INDEPENDENT SCHOOL BRD								
CHRISTIAN COUNTY SHERIFF								
CITY OF ADAIRVILLE	35.60							
CITY OF AUBURN		31.89						
CITY OF BEAVER DAM								
CITY OF BOWLING GREEN KY								
CITY OF CADIZ								
CITY OF CALVERT CITY								
CITY OF CAMPBELLSVILLE	1,165.50							
CITY OF CAVE CITY								
CITY OF CENTRAL CITY								
CITY OF CLOVERPORT								
CITY OF CROFTON								
CITY OF DAWSON SPRINGS								
CITY OF EDDYVILLE								
CITY OF ELKTON								
CITY OF GLASGOW								
CITY OF GREENSBURG								
CITY OF GREENVILLE KY								
CITY OF HARDINSBURG								
CITY OF HARRODSBURG								
CITY OF HARTFORD								
CITY OF HOPKINSVILLE								
CITY OF HORSE CAVE								
CITY OF LEBANON								
CITY OF LIVERMORE								
CITY OF MADISONVILLE KY	2,449.58							
CITY OF MARION KY								
CITY OF MAYFIELD								
CITY OF MORTONS GAP								
CITY OF OWENSBORO				347,290.72				
CITY OF PADUCAH	1,766.13							
CITY OF PRINCETON KY								
CITY OF RUSSELLVILLE								
CITY OF SEBREE								
CITY OF SHELBYVILLE								
CITY OF SPRINGFIELD KY								
CITY OF STANFORD	26.86							
CRITTENDEN COUNTY SHERIFF	1,192.61							
DANVILLE BOARD OF EDUCATION								
DAVISS COUNTY								
DIXON CITY OF								
EDMONSON COUNTY SHERIFF								
FORDSVILLE CITY OF								
FRANKLIN COUNTY								
FRANKLIN KENTUCKY CITY OF								
GARRARD COUNTY SHERIFF								
GRAND RIVERS CITY OF								
GRAVES COUNTY SHERIFF								
GRAYSON COUNTY SHERIFF								
GREEN COUNTY SHERIFF					2,081.54			
HANCOCK COUNTY SHERIFF								
HANSON CITY OF								
HART COUNTY								
HAWESVILLE CITY OF								
HENDERSON CITY OF	108.64							
HENDERSON COUNTY SHERIFF								

Collector	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17
HOPKINS COUNTY SHERIFF								
HUSTONVILLE CITY OF								
JEFFERSON COUNTY SHERIFF								
JUNCTION CITY CITY OF								
LAWRENCEBURG CITY OF								
LINCOLN COUNTY SHERIFF								
LIVINGSTON COUNTY SHERIFF								
LOGAN COUNTY SHERIFF								
LYON COUNTY SHERIFF		81.31						
MARION COUNTY SHERIFF								
MARSHALL COUNTY								
MCCRACKEN COUNTY			5,796.46					
MCLEAN COUNTY SHERIFF								
MERCER COUNTY								
MUHLENBERG COUNTY SHERIFF								
MUNFORDVILLE CITY OF								
NORTONVILLE CITY OF								
OHIO COUNTY								
PARK CITY CITY OF								
PERRYVILLE CITY OF								
POWDERLY CITY OF								
SACRAMENTO CITY OF								
SHELBY COUNTY SHERIFF								
SIMPSON COUNTY								
SMITHS GROVE CITY OF								
STATE OF KENTUCKY								
TAYLOR COUNTY								
TODD COUNTY SHERIFF								
TRIGG COUNTY SHERIFF								
TRIPLE H AND B INVESTMENTS LLC								
WARREN COUNTY								
WASHINGTON COUNTY SHERIFF								
WEBSTERS COUNTY SHERIFF								
WINGO CITY OF								

**Tax Year 2016 Taxes Paid as of 10/31/17**

Collector	SEP-16	OCT-16	NOV-16	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17
ANDERSON COUNTY SHERIFF								40,043.65						
BARREN COUNTY SHERIFF								94,887.79						
BOYLE COUNTY CLERK								52,428.75						
BRECKINRIDGE COUNTY SHERIFF								16,095.87						
BURGIN BOARD OF EDUCATION								5,730.25						
CALDWELL COUNTY SHERIFF								36,297.15						
CALHOUN CITY OF								801.91						
CAMPBELLSVILLE INDEPENDENT SCHOOL BRD												49,446.06		
CHRISTIAN COUNTY SHERIFF								200,912.29						
CITY OF ADAIRVILLE								1,062.79						
CITY OF AUBURN									3,867.29					
CITY OF BEAVER DAM								3,324.08						
CITY OF BOWLING GREEN KY		3,914.00						284,004.55						
CITY OF CADIZ								3,240.75						
CITY OF CALVERT CITY								3,680.68						
CITY OF CAMPBELLSVILLE								15,189.63						
CITY OF CAVE CITY								2,569.91						
CITY OF CLOVERPORT								2,408.48						
CITY OF CROFTON								5,124.55						
CITY OF DAWSON SPRINGS											9,116.16			
CITY OF EDDYVILLE								2,294.72						
CITY OF ELKTON								2,898.95						
CITY OF GLASGOW								12,010.89						
CITY OF GREENSBURG									3,310.56					
CITY OF GREENVILLE KY								4,651.86						
CITY OF HARDINSBURG								3,992.28						
CITY OF HARRODSBURG								4,715.96						
CITY OF HARTFORD									3,650.83					
CITY OF HOPKINSVILLE								39,937.57						
CITY OF LEBANON								5,268.01						
CITY OF LIVERMORE								470.97						
CITY OF MADISONVILLE KY											13,772.96			
CITY OF MARION KY								5,865.01						
CITY OF MAYFIELD				5,510.00				68,960.98						
CITY OF MORTONS GAP										324,056.18		698.53		
CITY OF OWENSBORO														
CITY OF PADUCAH			1,945.34					204,510.21						
CITY OF PRINCETON KY								7,427.86						
CITY OF RUSSELLVILLE								6,820.26						
CITY OF SEBREE								2,101.19						
CITY OF SHELBYVILLE	1,496.00							65,598.23						
CITY OF SPRINGFIELD KY								2,109.47						
CITY OF WHITESVILLE									234.06					
CRITTENDEN COUNTY SHERIFF								18,642.48						
DANVILLE BOARD OF EDUCATION								90,142.11						
DAVISS COUNTY								332,991.93						
DIXON CITY OF								234.14						
EDMONSON COUNTY SHERIFF								2,827.86						
FORDSVILLE CITY OF								385.29						

### Tax Year 2016 Taxes Paid as of 10/31/17

Collector	SEP-16	OCT-16	NOV-16	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17
FRANKLIN COUNTY								5,931.32						
FRANKLIN KENTUCKY CITY OF	108.61							4,084.90						
GARRARD COUNTY SHERIFF								15,371.21						
GRAND RIVERS CITY OF								2,008.41						
GRAVES COUNTY SHERIFF							17,265.49	33,799.45						
GRAYSON COUNTY SHERIFF								112.22						
GREEN COUNTY SHERIFF								18,883.91						
HANCOCK COUNTY SHERIFF								12,618.57						
HART COUNTY									39,944.79					
HAWESVILLE CITY OF								3,065.25						
HOPKINS COUNTY SHERIFF											385,532.80			
JUNCTION CITY CITY OF								669.11						
LAWRENCEBURG CITY OF								4,349.25						
LIVINGSTON COUNTY SHERIFF								7,905.92						
LOGAN COUNTY SHERIFF								47,168.10						
LYON COUNTY SHERIFF								5,313.27						
MARION COUNTY SHERIFF								24,736.01						
MARSHALL COUNTY								19,498.39						
MCCRACKEN COUNTY			5,991.96						94,242.09					
MCLEAN COUNTY SHERIFF								15,515.68						
MERCER COUNTY								73,511.50						
MUHLENBERG COUNTY SHERIFF								45,758.08						
MUNFORDVILLE CITY OF									3,736.89					
NORTONVILLE CITY OF												1,177.52		
OHIO COUNTY								22,249.15						
PARK CITY CITY OF								583.54						
PERRYVILLE CITY OF								732.29						
POWDERLY CITY OF								1,334.81						
SACRAMENTO CITY OF								339.68						
SHELBY COUNTY SHERIFF		5,836.29						309,892.17						
SIMPSON COUNTY		760.41						54,382.33						
SLAUGHTERS CITY OF								167.26						
SMITHS GROVE CITY OF								505.10						
STATE OF KENTUCKY							519,135.13							
TAYLOR COUNTY								37,573.58						
TODD COUNTY SHERIFF									10,523.60					
TRIGG COUNTY SHERIFF								11,813.95						
TRIPLE H AND B INVESTMENTS LLC			45,753.11											
WARREN COUNTY		14,755.21						159,056.99						
WASHINGTON COUNTY SHERIFF								13,153.83						
WEBSTERS COUNTY SHERIFF								15,311.28						
WINGO CITY OF								1,146.26						

### Tax Year 2017 Taxes Paid as of 10/31/17

Collector	OCT-17
CITY OF BOWLING GREEN KY	3,914.00
CITY OF SHELBYVILLE	1,496.00
CRITTENDEN COUNTY SHERIFF	152.29
FRANKLIN KENTUCKY CITY OF	110.70
GRAVES COUNTY SHERIFF	14,747.04
SHELBY COUNTY SHERIFF	5,890.19
WARREN COUNTY	14,685.22

Atmos Energy Corporation  
Ad Valorem Tax  
Fiscal 2016 through Fiscal 2017

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Fiscal 2015	Fiscal 2016	Fiscal 2017	
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	5,587,056	4,997,055	4,447,056	Expense
						52,944	52,944	52,944	Capital
						<u>5,640,000</u>	<u>5,049,999</u>	<u>4,500,000</u>	Total KY Direct
<b>Division</b>	<b>Division Description</b>	<b>Account</b>	<b>Account Description</b>	<b>Sub Account</b>	<b>Sub Account Description</b>	<b>Fiscal 2015</b>	<b>Fiscal 2016</b>	<b>Fiscal 2017</b>	
091	KMD General Office	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	120,000	90,000	60,000	
					KY Allocation %	49.10%	52.22%	50.25%	
						<u>58,920</u>	<u>46,998</u>	<u>30,150</u>	Div 091 Allocation
<b>Division</b>	<b>Division Description</b>	<b>Account</b>	<b>Account Description</b>	<b>Sub Account</b>	<b>Sub Account Description</b>	<b>Fiscal 2015</b>	<b>Fiscal 2016</b>	<b>Fiscal 2017</b>	
002	SSU General Office	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	776,000	852,000	528,000	
					KY Allocation %	5.26%	5.35%	5.20%	
						<u>40,818</u>	<u>45,582</u>	<u>27,456</u>	Div 002 Allocation
<b>Division</b>	<b>Division Description</b>	<b>Account</b>	<b>Account Description</b>	<b>Sub Account</b>	<b>Sub Account Description</b>	<b>Fiscal 2015</b>	<b>Fiscal 2016</b>	<b>Fiscal 2017</b>	
012	SSU Customer Support	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	600,000	660,000	519,000	
					KY Allocation %	5.72%	5.70%	5.67%	
						<u>34,320</u>	<u>37,620</u>	<u>29,427</u>	Div 012 Allocation
Total Ad Valorem Expense Direct and Allocated to KY						5,721,114	5,127,255	4,534,089	
Total Ad Valorem Capitalized to KY						52,944	52,944	52,944	
Total Ad Valorem to KY						<u>5,774,058</u>	<u>5,180,199</u>	<u>4,587,033</u>	

Atmos Energy Corporation  
Kentucky Div 009 Gross Plant Balances  
December 2014, December 2015, December 2016 and September 2017

	KY Div 009 Dec-14	KY Div 009 Dec-15	KY Div 009 Dec-16	KY Div 009 Sep-17
<b>Property, Plant, Equipment</b>				
Gas Plant in Service - Lp - Production Plant 1010-10001	(44,219)	(44,369)	(44,369)	(44,369)
Gas Plant in Service - Ng - Production Plant 1010-10002	680,353	44,369	44,369	44,369
Gas Plant in Service - Ng - Storage Plant 1010-10003	12,487,260	13,254,535	14,148,949	15,023,757
Gas Plant in Service - Transmission Plant 1010-10004	31,839,503	31,771,350	31,777,066	31,746,725
Gas Plant in Service - General Dist System Plant 1010-10006	381,622,957	413,302,792	472,849,306	507,225,381
Gas Plant in Service - General Plant 1010-10008	16,848,176	18,290,866	21,435,734	21,636,326
Gas plant acquisition adjustme - Acquisition Adj 1140-10017	3,278,547	3,278,547	3,278,547	3,278,547
<b>Utility Plant</b>	<b>446,712,578</b>	<b>479,898,090</b>	<b>543,489,602</b>	<b>578,910,737</b>
Construction Work in Progress	12,708,219	26,310,035	10,146,378	25,248,870
<b>Total PP&amp;E</b>	<b>459,420,797</b>	<b>506,208,125</b>	<b>553,635,980</b>	<b>604,159,607</b>



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-25**  
**Page 1 of 1**

**REQUEST:**

Provide a schedule showing the total costs incurred by the Shared Services Division (Division 002) by cost allocation pool and the amounts charged to each affiliate, sub affiliate, or division by FERC O&M and A&G expense account for the fiscal year ended September 30, 2016. Be sure to separate out the costs allocated via each of the different allocation factors including, but not limited to, the Composite Allocation Factor. Provide the information in electronic format with all formulas intact.

**RESPONSE:**

Please see Attachment 1.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-25\_Att1 - SSU O&M Allocated to Business Units FY16.xlsx, 9 Pages.

Respondent: Laura Gillham

Armas Energy Corporation  
 SSU O&M By Cost Center Allocated to Business Units  
 Fiscal 2016

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MissR Div	Billed to Nonutilites	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated to Business Units
1001	SS Dallas Chief Operating Officer	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,814,737)	(148,268)	(123,584)	(168,952)	(188,829)	(66,601)	(718,998)	(126,497)	(287,817)	(1,814,737)
1001	SS Dallas Chief Operating Officer		9200	A&G-Administrative & general salaries	529,654									
1001	SS Dallas Chief Operating Officer		9210	A&G-Office supplies & expense	9,729									
1001	SS Dallas Chief Operating Officer		9260	A&G-Employee pensions and benefits	1,285,805									
1001 Total					0									
1101	SS Dallas Chief Financial Officer	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,461,138)	(128,070)	(106,518)	(145,921)	(180,158)	(48,958)	(819,712)	(109,030)	(248,072)	(1,584,159)
1101	SS Dallas Chief Financial Officer		9200	A&G-Administrative & general salaries	505,877									
1101	SS Dallas Chief Financial Officer		9210	A&G-Office supplies & expense	53,085									
1101	SS Dallas Chief Financial Officer		9260	A&G-Employee pensions and benefits	887,109									
1101	SS Dallas Chief Financial Officer		9310	A&G-Rents	117,267									
1101 Total					0									
1105	SS Dallas Audit	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(4,882,407)	(377,402)	(318,872)	(435,932)	(479,478)	(146,859)	(1,855,170)	(326,354)	(742,630)	(4,882,407)
1105	SS Dallas Audit		9230	A&G-Custide services employed	4,591,963									
1105	SS Dallas Audit		9310	A&G-Rents	80,444									
1105 Total					0									
1106	SS Dallas Treasurer	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(868,313)	(78,046)	(65,942)	(80,150)	(99,155)	(30,308)	(363,846)	(67,491)	(153,574)	(868,313)
1106	SS Dallas Treasurer		9030	Customer accounts-Customer records and collections expenses	28									
1106	SS Dallas Treasurer		9200	A&G-Administrative & general salaries	415,731									
1106	SS Dallas Treasurer		9210	A&G-Office supplies & expense	97,708									
1106	SS Dallas Treasurer		9260	A&G-Employee pensions and benefits	411,813									
1106	SS Dallas Treasurer		9310	A&G-Rents	42,720									
1106	SS Dallas Treasurer		9320	A&G-Maintenance of general plant	309									
1106 Total					0									
1107	SS Dallas Treasury	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,389,868)	(111,348)	(94,582)	(129,304)	(142,220)	(45,472)	(650,270)	(86,804)	(220,275)	(1,389,868)
1107	SS Dallas Treasury		9030	Customer accounts-Customer records and collections expenses	28									
1107	SS Dallas Treasury		9200	A&G-Administrative & general salaries	437,225									
1107	SS Dallas Treasury		9210	A&G-Office supplies & expense	56,709									
1107	SS Dallas Treasury		9230	A&G-Custide services employed	1,090									
1107	SS Dallas Treasury		9260	A&G-Employee pensions and benefits	181,052									
1107	SS Dallas Treasury		9302	Miscellaneous general expenses	641,747									
1107	SS Dallas Treasury		9310	A&G-Rents	72,038									
1107 Total					0									
1108	SS Dallas Risk Management	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(705,776)	(56,998)	(48,131)	(65,801)	(72,374)	(22,122)	(280,024)	(49,282)	(112,095)	(705,776)
1108	SS Dallas Risk Management		8740	Malins and Services Expenses	2,155									
1108	SS Dallas Risk Management		9030	Customer accounts-Customer records and collections expenses	28									
1108	SS Dallas Risk Management		9200	A&G-Administrative & general salaries	395,558									
1108	SS Dallas Risk Management		9210	A&G-Office supplies & expense	47,246									
1108	SS Dallas Risk Management		9260	A&G-Custide services employed	8,277									
1108	SS Dallas Risk Management		9260	A&G-Employee pensions and benefits	198,984									
1108	SS Dallas Risk Management		9310	A&G-Rents	86,556									
1108	SS Dallas Risk Management		9320	A&G-Maintenance of general plant	62									
1108 Total					0									
1110	SS Dallas Supply Chain Mgmt	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(208,394)	(17,318)	(14,850)	(19,984)	(21,955)	-	(64,587)	(15,004)	(34,885)	(208,394)
1110	SS Dallas Supply Chain Mgmt		9030	Customer accounts-Customer records and collections expenses	28									
1110	SS Dallas Supply Chain Mgmt		9200	A&G-Administrative & general salaries	103,744									
1110	SS Dallas Supply Chain Mgmt		9210	A&G-Office supplies & expense	13,782									
1110	SS Dallas Supply Chain Mgmt		9260	A&G-Employee pensions and benefits	82,677									
1110	SS Dallas Supply Chain Mgmt		9310	A&G-Rents	8,164									
1110 Total					0									
1111	SS Dallas Purchasing	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(50)	(4)	(4)	(5)	(5)	-	(20)	(4)	(8)	(50)
1111	SS Dallas Purchasing		9210	A&G-Office supplies & expense	50									
1111 Total					0									
1112	SS Dallas Mail & Supply	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(488,936)	(40,631)	(34,372)	(46,840)	(61,583)	-	(198,458)	(35,203)	(81,848)	(488,936)
1112	SS Dallas Mail & Supply		9200	A&G-Administrative & general salaries	121,107									
1112	SS Dallas Mail & Supply		9210	A&G-Office supplies & expense	289,749									
1112	SS Dallas Mail & Supply		9260	A&G-Employee pensions and benefits	41,003									
1112	SS Dallas Mail & Supply		9310	A&G-Rents	55,944									
1112	SS Dallas Mail & Supply		9320	A&G-Maintenance of general plant	283									
1112 Total					0									
1114	SS Dallas Vice Pres & Controller	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(783,702)	(61,854)	(52,098)	(71,101)	(78,203)	(23,904)	(302,578)	(53,230)	(121,123)	(783,702)
1114	SS Dallas Vice Pres & Controller		9200	A&G-Administrative & general salaries	351,803									
1114	SS Dallas Vice Pres & Controller		9210	A&G-Office supplies & expense	45,871									
1114	SS Dallas Vice Pres & Controller		9260	A&G-Employee pensions and benefits	238,785									
1114	SS Dallas Vice Pres & Controller		9310	A&G-Rents	78,084									
1114	SS Dallas Vice Pres & Controller		9320	A&G-Maintenance of general plant	148									
1114 Total					0									
1116	SS Dallas Taxation	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(877,167)	(78,780)	(66,546)	(80,874)	(100,062)	(30,685)	(387,154)	(66,109)	(154,879)	(877,167)
1116	SS Dallas Taxation		9030	Customer accounts-Customer records and collections expenses	28									
1116	SS Dallas Taxation		9200	A&G-Administrative & general salaries	212,454									
1116	SS Dallas Taxation		9210	A&G-Office supplies & expense	58,493									
1116	SS Dallas Taxation		9230	A&G-Custide services employed	379,632									
1116	SS Dallas Taxation		9260	A&G-Employee pensions and benefits	209,820									
1116	SS Dallas Taxation		9310	A&G-Rents	118,640									
1116 Total					0									

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COGK Div	Billed to LA Div	Billed to KY-Midst Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated	
1117	SS Dallas Acctg Services	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(610,453)		(41,143)	(34,762)	(47,523)	(62,270)	(15,977)	(202,241)	(35,879)	(80,955)	(510,453)
1117	SS Dallas Acctg Services		9200	A&G-Administrative & general salaries	299,522										
1117	SS Dallas Acctg Services		9210	A&G-Office supplies & expense	91,940										
1117	SS Dallas Acctg Services		9280	A&G-Outside services employed	2,850										
1117	SS Dallas Acctg Services		9310	A&G-Employee pensions and benefits	104,170										
1117	SS Dallas Acctg Services		9310	A&G-Rents	11,871										
1117	Total				(9)										

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COGK Div	Billed to LA Div	Billed to KY-Midst Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1118	SS Dallas Supply Chain	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(717,136)	(59,594)	(50,415)	(69,702)	(76,658)	-	(291,085)	(81,834)	(120,049)	(717,136)
1118	SS Dallas Supply Chain		8700	Distribution-Operation supervision and engineering	14									
1118	SS Dallas Supply Chain		9030	Customer accounts-Customer records and collections expenses	28									
1118	SS Dallas Supply Chain		9200	A&G-Administrative & general salaries	417,748									
1118	SS Dallas Supply Chain		9210	A&G-Office supplies & expense	117,005									
1118	SS Dallas Supply Chain		9280	A&G-Outside services employed	684									
1118	SS Dallas Supply Chain		9280	A&G-Employee pensions and benefits	144,541									
1118	SS Dallas Supply Chain		9310	A&G-Rents	36,480									
1118	SS Dallas Supply Chain		9320	A&G-Maintenance of general plant	627									
1118	Total					(6)								

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COGK Div	Billed to LA Div	Billed to KY-Midst Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1119	SS Dallas General Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(710,844)	(67,278)	(48,356)	(66,161)	(72,770)	(22,243)	(281,557)	(49,532)	(112,708)	(710,844)
1119	SS Dallas General Accounting		9200	A&G-Administrative & general salaries	441,384									
1119	SS Dallas General Accounting		9210	A&G-Office supplies & expense	18,394									
1119	SS Dallas General Accounting		9280	A&G-Employee pensions and benefits	162,719									
1119	SS Dallas General Accounting		9310	A&G-Rents	98,040									
1119	SS Dallas General Accounting		9320	A&G-Maintenance of general plant	107									
1119	Total				0									

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COGK Div	Billed to LA Div	Billed to KY-Midst Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1120	SS Dallas Accounts Payable	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(773,097)	(82,312)	(62,848)	(71,975)	(79,185)	(24,198)	(306,301)	(53,885)	(122,613)	(773,097)
1120	SS Dallas Accounts Payable		9200	A&G-Administrative & general salaries	473,004									
1120	SS Dallas Accounts Payable		9210	A&G-Office supplies & expense	14,213									
1120	SS Dallas Accounts Payable		9280	A&G-Employee pensions and benefits	183,889									
1120	SS Dallas Accounts Payable		9310	A&G-Rents	122,220									
1120	Total				0									

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COGK Div	Billed to LA Div	Billed to KY-Midst Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1121	SS Dallas Plant Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(681,871)	(77,827)	(69,503)	(89,550)	(98,496)	(30,107)	(381,083)	(67,042)	(162,553)	(681,871)
1121	SS Dallas Plant Accounting		9200	A&G-Administrative & general salaries	505,283									
1121	SS Dallas Plant Accounting		9210	A&G-Office supplies & expense	92,220									
1121	SS Dallas Plant Accounting		9280	A&G-Outside services employed	4,423									
1121	SS Dallas Plant Accounting		9280	A&G-Employee pensions and benefits	209,427									
1121	SS Dallas Plant Accounting		9310	A&G-Rents	56,520									
1121	Total				0									

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COGK Div	Billed to LA Div	Billed to KY-Midst Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1123	SS Dallas Gas Accounting	Composite - Regulated and TLSP	9220	A&G-Administrative expense transferred-Credit	(484,353)	(35,495)	(32,358)	(44,439)	(48,895)	(835)	(188,202)	(53,387)	(77,561)	(484,353)
1123	SS Dallas Gas Accounting		9200	A&G-Administrative & general salaries	247,133									
1123	SS Dallas Gas Accounting		9210	A&G-Office supplies & expense	19,228									
1123	SS Dallas Gas Accounting		9280	A&G-Employee pensions and benefits	123,045									
1123	SS Dallas Gas Accounting		9310	A&G-Rents	74,849									
1123	Total				0									

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COGK Div	Billed to LA Div	Billed to KY-Midst Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1125	SS Dallas Financial Reporting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,564,311)	(126,084)	(106,530)	(145,637)	(160,185)	(48,863)	(619,780)	(109,033)	(248,100)	(1,564,311)
1125	SS Dallas Financial Reporting		9200	A&G-Administrative & general salaries	809,025									
1125	SS Dallas Financial Reporting		9210	A&G-Office supplies & expense	53,401									
1125	SS Dallas Financial Reporting		9230	A&G-Outside services employed	55,119									
1125	SS Dallas Financial Reporting		9280	A&G-Employee pensions and benefits	387,258									
1125	SS Dallas Financial Reporting		9302	Miscellaneous general expenses	129,291									
1125	SS Dallas Financial Reporting		9310	A&G-Rents	128,749									
1125	SS Dallas Financial Reporting	9320	A&G-Maintenance of general plant	481										
1125	Total				(6)									

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COGK Div	Billed to LA Div	Billed to KY-Midst Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1126	SS Dallas Payroll	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(772,310)	(82,248)	(62,594)	(71,902)	(79,065)	(24,173)	(305,869)	(53,830)	(122,488)	(772,310)
1126	SS Dallas Payroll		9200	A&G-Administrative & general salaries	587,901									
1126	SS Dallas Payroll		9210	A&G-Office supplies & expense	66,074									
1126	SS Dallas Payroll		9230	A&G-Outside services employed	110,197									
1126	SS Dallas Payroll		9280	A&G-Employee pensions and benefits	123,895									
1126	SS Dallas Payroll		9310	A&G-Rents	111,852									
1126	Total				(6)									

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COGK Div	Billed to LA Div	Billed to KY-Midst Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1128	SS Dallas Property & Sales Tax	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,524,038)	(211,497)	(178,587)	(244,238)	(268,781)	(82,132)	(1,036,844)	(182,695)	(416,372)	(2,524,038)
1128	SS Dallas Property & Sales Tax		9030	Customer accounts-Customer records and collections expenses	49,789									
1128	SS Dallas Property & Sales Tax		9200	A&G-Administrative & general salaries	1,173,355									
1128	SS Dallas Property & Sales Tax		9210	A&G-Office supplies & expense	372,828									
1128	SS Dallas Property & Sales Tax		9230	A&G-Outside services employed	451,095									
1128	SS Dallas Property & Sales Tax		9280	A&G-Employee pensions and benefits	439,155									
1128	SS Dallas Property & Sales Tax		9310	A&G-Rents	121,776									
1128	SS Dallas Property & Sales Tax	9320	A&G-Maintenance of general plant	2,841										
1128	Total				(6)									

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COGK Div	Billed to LA Div	Billed to KY-Midst Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1129	SS Dallas Income Tax	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(907,950)	(73,182)	(61,832)	(84,651)	(82,975)	(28,419)	(359,734)	(63,295)	(144,000)	(907,950)
1129	SS Dallas Income Tax		9200	A&G-Administrative & general salaries	438,723									
1129	SS Dallas Income Tax		9210	A&G-Office supplies & expense	48,892									
1129	SS Dallas Income Tax		9230	A&G-Outside services employed	220,855									
1129	SS Dallas Income Tax		9280	A&G-Employee pensions and benefits	181,043									
1129	SS Dallas Income Tax		9310	A&G-Rents	15,368									
1129	SS Dallas Income Tax	9320	A&G-Maintenance of general plant	3,078										
1129	Total				(6)									

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COGK Div	Billed to LA Div	Billed to KY-Midst Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1130	SS Dallas Business Planning and Analysis	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,176,187)	(94,891)	(80,098)	(109,503)	(120,442)	(85,815)	(466,005)	(81,980)	(188,543)	(1,176,187)
1130	SS Dallas Business Planning and Analysis		9200	A&G-Administrative & general salaries	727,294									
1130	SS Dallas Business Planning and Analysis		9210	A&G-Office supplies & expense	60,771									
1130	SS Dallas Business Planning and Analysis		9280	A&G-Employee pensions and benefits	330,239									
1130	SS Dallas Business Planning and Analysis		9302	Miscellaneous general expenses	16,310									
1130	SS Dallas Business Planning and Analysis	9310	A&G-Rents	41,004										
1130	Total				0									

Cost Center	Account	Account Description	Billed to West Tex Div.	Billed to CPSIS Div.	Billed to LA Div.	Billed to NYMETS Div.	Billed to Neumilburn	Billed to M&E Div.	Billed to Phillips Div.	Total Allocated
1131	9220	AAG-Administrative expense transferred-Credit	(929,850)							(929,850)
1131	9120	State-Demonstrating and selling expenses	183,500							183,500
1131	9110	State-Advertising expenses	20,429							20,429
1131	9210	AAG-Office supplies & expense	72,970							72,970
1131	9260	AAG-Employee pensions and benefits								
1131	9320	AAG-Maintenance of general plant								
1131 Total			1,006,749							1,006,749
Cost Center	Account	Account Description	Billed to West Tex Div.	Billed to CPSIS Div.	Billed to LA Div.	Billed to NYMETS Div.	Billed to Neumilburn	Billed to M&E Div.	Billed to Phillips Div.	Total Allocated
1132	9220	AAG-Administrative expense transferred-Credit	(1,020,331)							(1,020,331)
1132	9200	AAG-Administrative & general salaries	332,849							332,849
1132	9210	AAG-Office supplies & expense	251,155							251,155
1132	9260	AAG-Employee pensions and benefits	197,594							197,594
1132	9310	Miscellaneous general expenses	132,459							132,459
1132	9310	AAG-Rents								
1132	9320	AAG-Maintenance of general plant								
1132 Total			614,057							614,057
Cost Center	Account	Account Description	Billed to West Tex Div.	Billed to CPSIS Div.	Billed to LA Div.	Billed to NYMETS Div.	Billed to Neumilburn	Billed to M&E Div.	Billed to Phillips Div.	Total Allocated
1133	9220	AAG-Administrative expense transferred-Credit	(2,222,856)							(2,222,856)
1133	9120	State-Demonstrating and selling expenses	3,094							3,094
1133	9110	State-Advertising expenses	989,326							989,326
1133	9210	AAG-Office supplies & expense	215,878							215,878
1133	9260	AAG-Employee pensions and benefits	159,954							159,954
1133	9310	Miscellaneous general expenses	500							500
1133	9310	AAG-Rents								
1133	9320	AAG-Maintenance of general plant								
1133 Total			1,079,746							1,079,746
Cost Center	Account	Account Description	Billed to West Tex Div.	Billed to CPSIS Div.	Billed to LA Div.	Billed to NYMETS Div.	Billed to Neumilburn	Billed to M&E Div.	Billed to Phillips Div.	Total Allocated
1134	9220	AAG-Administrative expense transferred-Credit	(2,774,172)							(2,774,172)
1134	9120	State-Demonstrating and selling expenses	213,198							213,198
1134	9110	State-Advertising expenses	1,057,789							1,057,789
1134	9210	AAG-Office supplies & expense	158,303							158,303
1134	9260	AAG-Employee pensions and benefits								
1134	9310	Miscellaneous general expenses								
1134	9310	AAG-Rents								
1134	9320	AAG-Maintenance of general plant								
1134 Total			1,429,290							1,429,290
Cost Center	Account	Account Description	Billed to West Tex Div.	Billed to CPSIS Div.	Billed to LA Div.	Billed to NYMETS Div.	Billed to Neumilburn	Billed to M&E Div.	Billed to Phillips Div.	Total Allocated
1135	9220	AAG-Administrative expense transferred-Credit	(7,148,087)							(7,148,087)
1135	9120	State-Demonstrating and selling expenses	4,324,161							4,324,161
1135	9110	State-Advertising expenses	128,449							128,449
1135	9210	AAG-Office supplies & expense	793,644							793,644
1135	9260	AAG-Employee pensions and benefits	78,285							78,285
1135	9310	Miscellaneous general expenses	8,311							8,311
1135	9310	AAG-Rents								
1135	9320	AAG-Maintenance of general plant								
1135 Total			5,937,910							5,937,910
Cost Center	Account	Account Description	Billed to West Tex Div.	Billed to CPSIS Div.	Billed to LA Div.	Billed to NYMETS Div.	Billed to Neumilburn	Billed to M&E Div.	Billed to Phillips Div.	Total Allocated
1137	9220	AAG-Administrative expense transferred-Credit	(14,288,067)							(14,288,067)
1137	9120	State-Demonstrating and selling expenses	492,741							492,741
1137	9110	State-Advertising expenses	7,594,821							7,594,821
1137	9210	AAG-Office supplies & expense	1,123,928							1,123,928
1137	9260	AAG-Employee pensions and benefits	427,389							427,389
1137	9310	Miscellaneous general expenses	10,444							10,444
1137	9310	AAG-Rents								
1137	9320	AAG-Maintenance of general plant								
1137 Total			9,657,323							9,657,323
Cost Center	Account	Account Description	Billed to West Tex Div.	Billed to CPSIS Div.	Billed to LA Div.	Billed to NYMETS Div.	Billed to Neumilburn	Billed to M&E Div.	Billed to Phillips Div.	Total Allocated
1141	9220	AAG-Administrative expense transferred-Credit	(70,346)							(70,346)
1141	9200	AAG-Administrative & general salaries	492,741							492,741
1141	9210	AAG-Office supplies & expense	171,448							171,448
1141	9260	AAG-Employee pensions and benefits	38,240							38,240
1141	9310	Miscellaneous general expenses								
1141	9310	AAG-Rents								
1141	9320	AAG-Maintenance of general plant								
1141 Total			703,174							703,174
Cost Center	Account	Account Description	Billed to West Tex Div.	Billed to CPSIS Div.	Billed to LA Div.	Billed to NYMETS Div.	Billed to Neumilburn	Billed to M&E Div.	Billed to Phillips Div.	Total Allocated
1144	9220	AAG-Administrative expense transferred-Credit	(1,044,185)							(1,044,185)
1144	9120	State-Demonstrating and selling expenses	11,298							11,298
1144	9110	State-Advertising expenses	248,977							248,977
1144	9210	AAG-Office supplies & expense	59,949							59,949
1144	9260	AAG-Employee pensions and benefits	349							349
1144	9310	Miscellaneous general expenses								
1144	9310	AAG-Rents								
1144	9320	AAG-Maintenance of general plant								
1144 Total			260,922							260,922
Cost Center	Account	Account Description	Billed to West Tex Div.	Billed to CPSIS Div.	Billed to LA Div.	Billed to NYMETS Div.	Billed to Neumilburn	Billed to M&E Div.	Billed to Phillips Div.	Total Allocated
1145	9220	AAG-Administrative expense transferred-Credit	(427,883)							(427,883)
1145	9200	AAG-Administrative & general salaries	286,034							286,034
1145	9210	AAG-Office supplies & expense	4,337							4,337
1145	9260	AAG-Employee pensions and benefits	108,207							108,207
1145	9310	Miscellaneous general expenses	9,126							9,126
1145	9310	AAG-Rents								
1145	9320	AAG-Maintenance of general plant								
1145 Total			407,804							407,804
Cost Center	Account	Account Description	Billed to West Tex Div.	Billed to CPSIS Div.	Billed to LA Div.	Billed to NYMETS Div.	Billed to Neumilburn	Billed to M&E Div.	Billed to Phillips Div.	Total Allocated
1150	9220	AAG-Administrative expense transferred-Credit	(88,111)							(88,111)
1150	9200	AAG-Administrative & general salaries	66,278							66,278
1150	9210	AAG-Office supplies & expense	53,974							53,974
1150	9260	AAG-Employee pensions and benefits	807,335							807,335
1150	9310	Miscellaneous general expenses	40,485							40,485
1150	9310	AAG-Rents								
1150	9320	AAG-Maintenance of general plant								
1150 Total			948,385							948,385
Cost Center	Account	Account Description	Billed to West Tex Div.	Billed to CPSIS Div.	Billed to LA Div.	Billed to NYMETS Div.	Billed to Neumilburn	Billed to M&E Div.	Billed to Phillips Div.	Total Allocated
1153	9220	AAG-Administrative expense transferred-Credit	(88,111)							(88,111)
1153	9200	AAG-Administrative & general salaries	66,278							66,278
1153	9210	AAG-Office supplies & expense	53,974							53,974
1153	9260	AAG-Employee pensions and benefits	807,335							807,335
1153	9310	Miscellaneous general expenses	40,485							40,485
1153	9310	AAG-Rents								
1153	9320	AAG-Maintenance of general plant								
1153 Total			948,385							948,385

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COHS Div	Billed to LA Div	Billed to KY-Midst Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1154	SS Dallas Rates & Regulatory	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(2,737,279)	(227,495)	(192,431)	(262,231)	(288,783)	-	(1,111,082)	(197,084)	(458,221)	(2,737,279)
1154	SS Dallas Rates & Regulatory		9200	A&G-Administrative & general salaries	1,499,241									
1154	SS Dallas Rates & Regulatory		9210	A&G-Office supplies & expense	278,724									
1154	SS Dallas Rates & Regulatory		9230	A&G-Outside services employed	9,175									
1154	SS Dallas Rates & Regulatory		9260	A&G-Employee pensions and benefits	752,765									
1154	SS Dallas Rates & Regulatory		9302	Miscellaneous general expenses	54,836									
1154	SS Dallas Rates & Regulatory		9310	A&G-Rents	133,069									
1154	SS Dallas Rates & Regulatory		9320	A&G-Maintenance of general plant	849									
1154	Total				0									
1155	SS Dallas Texas Gas Pipeline Accounting	Composite - APT and TLGP	9220	A&G-Administrative expense transferred-Credit	(124,259)					(2,858)			(121,401)	(124,259)
1155	SS Dallas Texas Gas Pipeline Accounting		9200	A&G-Administrative & general salaries	84,872									
1155	SS Dallas Texas Gas Pipeline Accounting		9210	A&G-Office supplies & expense	9,950									
1155	SS Dallas Texas Gas Pipeline Accounting		9260	A&G-Employee pensions and benefits	29,366									
1155	SS Dallas Texas Gas Pipeline Accounting		9320	A&G-Maintenance of general plant	62									
1155	Total				0									
1156	SS Dal-IT Customer Services Systems	Customer	9220	A&G-Administrative expense transferred-Credit	(6,678,370)	(852,477)	(536,273)	(754,656)	(727,942)	-	(3,468,078)	(538,944)	-	(6,678,370)
1156	SS Dal-IT Customer Services Systems		9200	A&G-Administrative & general salaries	2,175,341									
1156	SS Dal-IT Customer Services Systems		9210	A&G-Office supplies & expense	3,068,847									
1156	SS Dal-IT Customer Services Systems		9230	A&G-Outside services employed	422,812									
1156	SS Dal-IT Customer Services Systems		9260	A&G-Employee pensions and benefits	780,511									
1156	SS Dal-IT Customer Services Systems		9310	A&G-Rents	228,138									
1156	SS Dal-IT Customer Services Systems		9320	A&G-Maintenance of general plant	2,821									
1156	Total				0									
1158	SS CCC IT Support	Customer	9220	A&G-Administrative expense transferred-Credit	(2,220,283)	(216,322)	(178,269)	(250,892)	(242,011)	-	(1,152,893)	(178,177)	-	(2,220,283)
1158	SS CCC IT Support		9210	A&G-Office supplies & expense	2,123,580									
1158	SS CCC IT Support		9230	A&G-Outside services employed	96,703									
1158	Total				0									
1159	SS Dallas VP of Workforce Development	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,175,140)	(175,316)	(148,127)	(202,805)	(222,734)	(66,082)	(961,750)	(151,807)	(344,977)	(2,175,140)
1159	SS Dallas VP of Workforce Development		9200	A&G-Administrative & general salaries	343,648									
1159	SS Dallas VP of Workforce Development		9210	A&G-Office supplies & expense	1,648,171									
1159	SS Dallas VP of Workforce Development		9260	A&G-Employee pensions and benefits	182,045									
1159	SS Dallas VP of Workforce Development		9320	A&G-Maintenance of general plant	877									
1159	Total				0									
1161	SS Dallas Benefits and Payroll Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(502,768)	(40,823)	(34,238)	(46,807)	(51,483)	(15,737)	(159,136)	(35,043)	(79,738)	(502,768)
1161	SS Dallas Benefits and Payroll Accounting		9200	A&G-Administrative & general salaries	868,804									
1161	SS Dallas Benefits and Payroll Accounting		9210	A&G-Office supplies & expense	8,964									
1161	SS Dallas Benefits and Payroll Accounting		9260	A&G-Employee pensions and benefits	128,914									
1161	SS Dallas Benefits and Payroll Accounting		9320	A&G-Maintenance of general plant	62									
1161	Total				0									
1164	SS Dallas IT Security	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(3,040,177)	(245,038)	(207,036)	(283,041)	(311,314)	(65,156)	(1,204,518)	(211,800)	(482,172)	(3,040,177)
1164	SS Dallas IT Security		9200	A&G-Administrative & general salaries	925,591									
1164	SS Dallas IT Security		9210	A&G-Office supplies & expense	1,249,781									
1164	SS Dallas IT Security		9230	A&G-Outside services employed	279,533									
1164	SS Dallas IT Security		9260	A&G-Employee pensions and benefits	299,508									
1164	SS Dallas IT Security		9302	Miscellaneous general expenses	1,285									
1164	SS Dallas IT Security		9310	A&G-Rents	299,888									
1164	SS Dallas IT Security		9320	A&G-Maintenance of general plant	48,852									
1164	Total				0									
1167	SS Dallas IT Enterprise Architecture	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(842,176)	(53,365)	(46,145)	(61,520)	(67,760)	-	(260,658)	(46,237)	(107,500)	(842,176)
1167	SS Dallas IT Enterprise Architecture		9200	A&G-Administrative & general salaries	448,537									
1167	SS Dallas IT Enterprise Architecture		9210	A&G-Office supplies & expense	32,194									
1167	SS Dallas IT Enterprise Architecture		9230	A&G-Outside services employed	934									
1167	SS Dallas IT Enterprise Architecture		9260	A&G-Employee pensions and benefits	155,194									
1167	SS Dallas IT Enterprise Architecture		9310	A&G-Rents	4,845									
1167	SS Dallas IT Enterprise Architecture		9320	A&G-Maintenance of general plant	873									
1167	Total				0									
1171	SS Dallas Regulatory Accounting	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(242,041)		(17,015)	(23,188)		(26,535)	(98,244)	(17,427)	(40,518)	(242,041)
1171	SS Dallas Regulatory Accounting		9200	A&G-Administrative & general salaries	172,233									
1171	SS Dallas Regulatory Accounting		9210	A&G-Office supplies & expense	2,943									
1171	SS Dallas Regulatory Accounting		9260	A&G-Employee pensions and benefits	69,893									
1171	SS Dallas Regulatory Accounting		9310	A&G-Rents	7,272									
1171	Total				0									
1201	SS Dallas President & CEO	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(4,627,832)	(373,011)	(315,162)	(420,889)	(478,900)	(144,854)	(1,633,587)	(322,567)	(753,990)	(4,627,832)
1201	SS Dallas President & CEO		9200	A&G-Administrative & general salaries	1,053,037									
1201	SS Dallas President & CEO		9210	A&G-Office supplies & expense	46,389									
1201	SS Dallas President & CEO		9260	A&G-Employee pensions and benefits	3,571,513									
1201	SS Dallas President & CEO		9302	Miscellaneous general expenses	44,850									
1201	SS Dallas President & CEO		9310	A&G-Rents	101,251									
1201	SS Dallas President & CEO		9320	A&G-Maintenance of general plant	943									
1201	Total				0									
1205	SS Dallas SVP Safety & Enterprise Services	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,128,733)	(91,055)	(76,935)	(105,178)	(116,085)	(35,381)	(447,800)	(78,742)	(178,176)	(1,128,733)
1205	SS Dallas SVP Safety & Enterprise Services		9120	Sales-Demonstrating and selling expenses	2,500									
1205	SS Dallas SVP Safety & Enterprise Services		9200	A&G-Administrative & general salaries	371,929									
1205	SS Dallas SVP Safety & Enterprise Services		9210	A&G-Office supplies & expense	9,137									
1205	SS Dallas SVP Safety & Enterprise Services		9260	A&G-Employee pensions and benefits	651,694									
1205	SS Dallas SVP Safety & Enterprise Services		9310	A&G-Rents	64,872									
1205	Total				0									

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COHS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Nonutilites	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated	
1209	SS Dallas Safety & Compliance	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,571,825)		(139,802)	(110,485)	(150,552)	(165,805)	(637,922)	(113,157)	(283,090)	(1,571,628)	
1209	SS Dallas Safety & Compliance		8740	Mains and Services Expenses	822										
1209	SS Dallas Safety & Compliance		8800	Distribution-Other expenses	41										
1209	SS Dallas Safety & Compliance		9200	A&G-Administrative & general salaries	343,132										
1209	SS Dallas Safety & Compliance		9210	A&G-Office supplies & expense	478,581										
1209	SS Dallas Safety & Compliance		9230	A&G-Outside services employed	6,094										
1209	SS Dallas Safety & Compliance		9250	A&G-Int'lnt & Complanca	578,297										
1209	SS Dallas Safety & Compliance		9280	A&G-Employee pensions and benefits	162,628										
1209	SS Dallas Safety & Compliance	9320	A&G-Maintenance of general plant	1,939											
1209	Total				(0)										
1212	SS CSC-Customer Contact Management	Customer	9220	A&G-Administrative expense transferred-Credit	(21,787,556)		(2,128,844)	(1,749,341)	(2,481,894)	(2,374,844)	(11,314,278)	(1,758,256)		(21,787,556)	
1212	SS CSC-Customer Contact Management		8740	Mains and Services Expenses	14,718										
1212	SS CSC-Customer Contact Management		9010	Customer accounts-Operation supervision	2,883,144										
1212	SS CSC-Customer Contact Management		9030	Customer accounts-Customer records and collections expenses	11,354,498										
1212	SS CSC-Customer Contact Management		9200	A&G-Administrative & general salaries	47,011										
1212	SS CSC-Customer Contact Management		9210	A&G-Office supplies & expense	1,809,353										
1212	SS CSC-Customer Contact Management		9230	A&G-Outside services employed	7,002										
1212	SS CSC-Customer Contact Management		9260	A&G-Employee pensions and benefits	4,951,020										
1212	SS CSC-Customer Contact Management		9300	Miscellaneous general expenses	89,362										
1212	SS CSC-Customer Contact Management		9310	A&G-Rents	631,925										
1212	SS CSC-Customer Contact Management		9320	A&G-Maintenance of general plant	472										
1212	Total					(0)									
1213	SS Dallas Quality Assurance		Customer	9220	A&G-Administrative expense transferred-Credit	(695,215)		(68,215)	(88,067)	(78,899)	(76,106)	(362,555)	(56,346)		(695,215)
1213	SS Dallas Quality Assurance	9010		Customer accounts-Operation supervision	199,334										
1213	SS Dallas Quality Assurance	9030		Customer accounts-Customer records and collections expenses	340,822										
1213	SS Dallas Quality Assurance	9210		A&G-Office supplies & expense	11,084										
1213	SS Dallas Quality Assurance	9280		A&G-Employee pensions and benefits	150,632										
1213	SS Dallas Quality Assurance	9320		A&G-Maintenance of general plant	343										
1213	Total				(0)										
1214	SS Dallas Workforce Management	Customer	9220	A&G-Administrative expense transferred-Credit	(776,168)		(75,832)	(82,326)	(87,707)	(84,802)	(403,064)	(82,637)		(776,168)	
1214	SS Dallas Workforce Management		9010	Customer accounts-Operation supervision	141,009										
1214	SS Dallas Workforce Management		9030	Customer accounts-Customer records and collections expenses	437,227										
1214	SS Dallas Workforce Management		9210	A&G-Office supplies & expense	11,127										
1214	SS Dallas Workforce Management		9260	A&G-Employee pensions and benefits	168,508										
1214	SS Dallas Workforce Management		9320	A&G-Maintenance of general plant	299										
1214	Total				0										
1215	SS Dispatch Operations	Customer	9220	A&G-Administrative expense transferred-Credit	(5,760,314)		(564,737)	(494,169)	(893,178)	(930,054)	(3,001,717)	(465,471)		(5,760,314)	
1215	SS Dispatch Operations		8800	Distribution-Other expenses	54										
1215	SS Dispatch Operations		9010	Customer accounts-Operation supervision	897,072										
1215	SS Dispatch Operations		9030	Customer accounts-Customer records and collections expenses	3,225,035										
1215	SS Dispatch Operations		9200	A&G-Administrative & general salaries	354,477										
1215	SS Dispatch Operations		9210	A&G-Office supplies & expense	131,060										
1215	SS Dispatch Operations		9230	A&G-Outside services employed	10,898										
1215	SS Dispatch Operations		9260	A&G-Employee pensions and benefits	1,484,270										
1215	SS Dispatch Operations		9310	A&G-Rents	13,048										
1215	SS Dispatch Operations		9320	A&G-Maintenance of general plant	(0)										
1215	Total				(0)										
1216	SS Dallas Training & Knowledge Mgmt	Customer	9220	A&G-Administrative expense transferred-Credit	(1,246,864)		(121,232)	(99,541)	(140,218)	(136,254)	(644,380)	(100,138)		(1,240,854)	
1216	SS Dallas Training & Knowledge Mgmt		9200	A&G-Administrative & general salaries	830,193										
1216	SS Dallas Training & Knowledge Mgmt		9210	A&G-Office supplies & expense	121,232										
1216	SS Dallas Training & Knowledge Mgmt		9280	A&G-Employee pensions and benefits	287,247										
1216	SS Dallas Training & Knowledge Mgmt		9320	A&G-Maintenance of general plant	2,191										
1216	Total				(0)										
1224	SS Dallas CSO Human Resources	Customer	9220	A&G-Administrative expense transferred-Credit	(1,486,280)		(145,210)	(119,348)	(167,850)	(162,004)	(771,825)	(119,943)		(1,486,280)	
1224	SS Dallas CSO Human Resources		9010	Customer accounts-Operation supervision	981										
1224	SS Dallas CSO Human Resources		9030	Customer accounts-Customer records and collections expenses	45,096										
1224	SS Dallas CSO Human Resources		9200	A&G-Administrative & general salaries	447,280										
1224	SS Dallas CSO Human Resources		9210	A&G-Office supplies & expense	821,533										
1224	SS Dallas CSO Human Resources		9280	A&G-Employee pensions and benefits	170,908										
1224	SS Dallas CSO Human Resources	9320	A&G-Maintenance of general plant	500											
1224	Total				0										
1226	SS Dallas Customer Service	Customer	9220	A&G-Administrative expense transferred-Credit	(2,695,529)		(260,422)	(214,042)	(301,209)	(290,543)	(1,384,209)	(215,108)		(2,685,529)	
1226	SS Dallas Customer Service		8700	Distribution-Operation supervision and engineering	30										
1226	SS Dallas Customer Service		8010	Customer accounts-Operation supervision	55										
1226	SS Dallas Customer Service		9030	Customer accounts-Customer records and collections expenses	143										
1226	SS Dallas Customer Service		9200	A&G-Administrative & general salaries	454,374										
1226	SS Dallas Customer Service		9210	A&G-Office supplies & expense	889,837										
1226	SS Dallas Customer Service		9260	A&G-Employee pensions and benefits	338,047										
1226	SS Dallas Customer Service		9310	A&G-Rents	976,841										
1226	SS Dallas Customer Service		9320	A&G-Maintenance of general plant	7										
1226	Total				(0)										
1227	SS Dallas Business Processes and Change Management	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(4,050,651)		(339,102)	(286,870)	(390,926)	(430,509)	(1,658,336)	(283,807)	(883,101)	(4,080,651)	
1227	SS Dallas Business Processes and Change Management		9010	Customer accounts-Operation supervision	12,570										
1227	SS Dallas Business Processes and Change Management		9030	Customer accounts-Customer records and collections expenses	1,633,356										
1227	SS Dallas Business Processes and Change Management		9200	A&G-Administrative & general salaries	614,768										
1227	SS Dallas Business Processes and Change Management		9210	A&G-Office supplies & expense	486,754										
1227	SS Dallas Business Processes and Change Management		9260	A&G-Employee pensions and benefits	929,740										
1227	SS Dallas Business Processes and Change Management		9310	A&G-Rents	982										
1227	SS Dallas Business Processes and Change Management		9320	A&G-Maintenance of general plant	3,276										
1227	Total				0										

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-Midst Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1228	SS Dallas Customer Revenue Management	Customer	8220	A&G-Administrative expense transferred-Credit	(11,881,968)	(1,160,865)	(84,122)	(1,342,862)	(1,295,135)	-	(6,170,306)	(868,875)	-	(11,881,969)
1228	SS Dallas Customer Revenue Management		8700	Distribution-Operation supervision and engineering	794									794
1228	SS Dallas Customer Revenue Management		8740	Mains and Services Expenses	87,705									87,705
1228	SS Dallas Customer Revenue Management		9010	Customer accounts-Operation supervision	1,359,179									1,359,179
1228	SS Dallas Customer Revenue Management		9020	Customer accounts-Meter reading expenses	78									78
1228	SS Dallas Customer Revenue Management		9030	Customer accounts-Customer records and collections expenses	6,852,081									6,852,081
1228	SS Dallas Customer Revenue Management		9210	A&G-Office supplies & expense	704,158									704,158
1228	SS Dallas Customer Revenue Management		9220	A&G-Outside services employed	39,249									39,249
1228	SS Dallas Customer Revenue Management		9260	A&G-Employee pensions and benefits	2,816,145									2,816,145
1228	SS Dallas Customer Revenue Management		9301	A&G-General advertising expense	68									68
1228	SS Dallas Customer Revenue Management		9320	A&G-Maintenance of general plant	3,518									3,518
1228 Total					(0)									(0)
1229	SS Dallas Pipeline Safety	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,433,732)	(119,143)	(100,781)	(137,352)	(151,258)	-	(581,852)	(103,228)	(240,007)	(1,433,732)
1229	SS Dallas Pipeline Safety		9030	Customer accounts-Customer records and collections expenses	345									345
1229	SS Dallas Pipeline Safety		9200	A&G-Administrative & general salaries	838,850									838,850
1229	SS Dallas Pipeline Safety		9210	A&G-Office supplies & expense	412,780									412,780
1229	SS Dallas Pipeline Safety		9240	A&G-Property insurance	(33,750)									(33,750)
1229	SS Dallas Pipeline Safety		9260	A&G-Employee pensions and benefits	415,098									415,098
1229	SS Dallas Pipeline Safety		9320	A&G-Maintenance of general plant	406									406
1229 Total					(0)									(0)
1401	SS Dallas Employment & Employee Relations	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,108,270)	(81,831)	(77,171)	(102,981)	(116,711)	-	(448,035)	(78,851)	(185,190)	(1,108,270)
1401	SS Dallas Employment & Employee Relations		9200	A&G-Administrative & general salaries	844,249									844,249
1401	SS Dallas Employment & Employee Relations		9210	A&G-Office supplies & expense	104,369									104,369
1401	SS Dallas Employment & Employee Relations		9230	A&G-Outside services employed	24,028									24,028
1401	SS Dallas Employment & Employee Relations		9260	A&G-Employee pensions and benefits	249,186									249,186
1401	SS Dallas Employment & Employee Relations		9302	Miscellaneous general expenses	32,753									32,753
1401	SS Dallas Employment & Employee Relations		9310	A&G-Rents	131,424									131,424
1401	SS Dallas Employment & Employee Relations		9320	A&G-Maintenance of general plant	282									282
1401 Total					(0)									(0)
1402	SS Dallas Executive Compensation	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(465,021)	(37,481)	(31,868)	(43,233)	(47,618)	(14,555)	(164,241)	(32,412)	(73,752)	(465,021)
1402	SS Dallas Executive Compensation		9230	A&G-Outside services employed	394,552									394,552
1402	SS Dallas Executive Compensation		9250	A&G-Injuries & damages	36,748									36,748
1402	SS Dallas Executive Compensation		9260	A&G-Employee pensions and benefits	33,721									33,721
1402 Total					(0)									(0)
1403	SS Dallas Human Resources - SVP	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,045,865)	(84,287)	(71,223)	(87,370)	(107,097)	(32,796)	(414,372)	(72,897)	(185,874)	(1,045,865)
1403	SS Dallas Human Resources - SVP		8740	Mains and Services Expenses	92									92
1403	SS Dallas Human Resources - SVP		9200	A&G-Administrative & general salaries	578,599									578,599
1403	SS Dallas Human Resources - SVP		9210	A&G-Office supplies & expense	19,870									19,870
1403	SS Dallas Human Resources - SVP		9260	A&G-Employee pensions and benefits	367,826									367,826
1403	SS Dallas Human Resources - SVP		9310	A&G-Rents	79,778									79,778
1403 Total					(0)									(0)
1405	SS Dallas Benefits	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,140,371)	(94,765)	(80,188)	(109,248)	(120,309)	-	(462,877)	(82,107)	(190,898)	(1,140,371)
1405	SS Dallas Benefits		9200	A&G-Administrative & general salaries	811,815									811,815
1405	SS Dallas Benefits		9210	A&G-Office supplies & expense	25,645									25,645
1405	SS Dallas Benefits		9260	A&G-Employee pensions and benefits	340,287									340,287
1405	SS Dallas Benefits		9302	Miscellaneous general expenses	516									516
1405	SS Dallas Benefits		9310	A&G-Rents	150,343									150,343
1405	SS Dallas Benefits		9320	A&G-Maintenance of general plant	1,387									1,387
1405 Total					(0)									(0)
1407	SS Dallas Facilities	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,689,549)	(134,568)	(119,096)	(155,436)	(170,882)	(32,257)	(601,479)	(116,366)	(264,700)	(1,689,549)
1407	SS Dallas Facilities		8740	Mains and Services Expenses	10,382									10,382
1407	SS Dallas Facilities		9200	A&G-Administrative & general salaries	610,860									610,860
1407	SS Dallas Facilities		9210	A&G-Office supplies & expense	62,489									62,489
1407	SS Dallas Facilities		9260	A&G-Employee pensions and benefits	292,004									292,004
1407	SS Dallas Facilities		9310	A&G-Rents	723,583									723,583
1407	SS Dallas Facilities		9320	A&G-Maintenance of general plant	481									481
1407 Total					(0)									(0)
1408	SS Dallas Employee Development	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,904,220)	(153,480)	(128,877)	(177,283)	(194,882)	(59,802)	(754,452)	(132,724)	(302,008)	(1,904,220)
1408	SS Dallas Employee Development		8580	Mains expenses	483									483
1408	SS Dallas Employee Development		8700	Distribution-Operation supervision and engineering	1,956									1,956
1408	SS Dallas Employee Development		8740	Mains and Services Expenses	3,222									3,222
1408	SS Dallas Employee Development		9010	Customer accounts-Operation supervision	168									168
1408	SS Dallas Employee Development		9200	A&G-Administrative & general salaries	809,582									809,582
1408	SS Dallas Employee Development		9210	A&G-Office supplies & expense	585,089									585,089
1408	SS Dallas Employee Development		9260	A&G-Employee pensions and benefits	423,485									423,485
1408	SS Dallas Employee Development		9310	A&G-Rents	79,286									79,286
1408	SS Dallas Employee Development		9320	A&G-Maintenance of general plant	926									926
1408 Total					(0)									(0)
1414	SS Tech Training Delivery	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(2,372,489)	(197,164)	(166,786)	(227,204)	(250,298)	-	(862,693)	(170,819)	(397,155)	(2,372,489)
1414	SS Tech Training Delivery		8700	Distribution-Operation supervision and engineering	2,054									2,054
1414	SS Tech Training Delivery		8740	Mains and Services Expenses	94,860									94,860
1414	SS Tech Training Delivery		8800	Distribution-Other expenses	(8,840)									(8,840)
1414	SS Tech Training Delivery		9010	Customer accounts-Operation supervision	41									41
1414	SS Tech Training Delivery		9200	A&G-Administrative & general salaries	838,910									838,910
1414	SS Tech Training Delivery		9210	A&G-Office supplies & expense	1,108,771									1,108,771
1414	SS Tech Training Delivery		9260	A&G-Employee pensions and benefits	289,871									289,871
1414	SS Tech Training Delivery		9302	Miscellaneous general expenses	537									537
1414	SS Tech Training Delivery		9310	A&G-Rents	43,282									43,282
1414	SS Tech Training Delivery		9320	A&G-Maintenance of general plant	433									433
1414 Total					(0)									(0)
1415	SS Tech Training Prog & Curriculum	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(259,232)	(21,842)	(18,224)	(24,834)	(27,349)	-	(105,222)	(18,868)	(43,395)	(259,232)
1415	SS Tech Training Prog & Curriculum		9200	A&G-Administrative & general salaries	187,432									187,432
1415	SS Tech Training Prog & Curriculum		9210	A&G-Office supplies & expense	6,948									6,948
1415	SS Tech Training Prog & Curriculum		9260	A&G-Employee pensions and benefits	64,852									64,852
1415 Total					(0)									(0)

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to COKS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Nonutility	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1416	SS Dallas Compensation and HRMS	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,357,491)	(109,414)	(92,445)	(126,382)	(139,007)	(42,486)	(637,936)	(94,817)	(215,298)	(1,357,491)
1416	SS Dallas Compensation and HRMS		9200	A&G-Administrative & general salaries	779,235									
1416	SS Dallas Compensation and HRMS		9210	A&G-Office supplies & expense	91,643									
1416	SS Dallas Compensation and HRMS		9230	A&G-Outlets services employed	232,197									
1416	SS Dallas Compensation and HRMS		9260	A&G-Employee pensions and benefits	283,869									
1416	SS Dallas Compensation and HRMS		9310	A&G-Rents	487									
1416	SS Dallas Compensation and HRMS		9320	A&G-Maintenance of general plant	254									
1416 Total					0									
1420	SS Dallas EAPC	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(68,199)	(6,492)	(4,640)	(6,344)	(8,977)	(2,133)	(26,997)	(4,749)	(10,807)	(68,199)
1420	SS Dallas EAPC		9010	Customer accounts-Operation supervision	4,560									
1420	SS Dallas EAPC		9030	Customer accounts-Customer records and collections expenses	11									
1420	SS Dallas EAPC		9210	A&G-Office supplies & expense	83,668									
1420 Total					0									
1463	SS HR Benefit Variance	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(612,890)	48,399	41,738	57,060	82,760	19,183	242,827	42,718	97,204	(612,890)
1463	SS HR Benefit Variance		9260	A&G-Employee pensions and benefits	0									
1463 Total					0									
1501	SS Corporate Legal	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(5,685,271)	(450,178)	(380,367)	(619,988)	(571,632)	(174,816)	(2,212,684)	(389,293)	(885,824)	(5,685,271)
1501	SS Corporate Legal		9200	A&G-Administrative & general salaries	2,785,770									
1501	SS Corporate Legal		9210	A&G-Office supplies & expense	43,657									
1501	SS Corporate Legal		9230	A&G-Outlets services employed	153,865									
1501	SS Corporate Legal		9260	A&G-Employee pensions and benefits	2,037,450									
1501	SS Corporate Legal		9302	Miscellaneous general expenses	233,228									
1501	SS Corporate Legal		9310	A&G-Rents	300,080									
1501	SS Corporate Legal		9320	A&G-Maintenance of general plant	1,420									
1501 Total					0									
1502	SS Corporate Secretary	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,440,859)	(116,117)	(98,109)	(134,123)	(147,523)	(45,095)	(670,786)	(100,414)	(228,488)	(1,440,859)
1502	SS Corporate Secretary		9210	A&G-Office supplies & expense	4,114									
1502	SS Corporate Secretary		9302	Miscellaneous general expenses	1,428,994									
1502	SS Corporate Secretary		9310	A&G-Rents	7,551									
1502 Total					0									
1503	SS Corporate Governmental Affairs	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(763,288)	(62,596)	(62,968)	(72,163)	(79,472)	-	(305,759)	(64,237)	(126,100)	(763,288)
1503	SS Corporate Governmental Affairs		9200	A&G-Administrative & general salaries	380,719									
1503	SS Corporate Governmental Affairs		9210	A&G-Office supplies & expense	34,281									
1503	SS Corporate Governmental Affairs		9260	A&G-Employee pensions and benefits	352,806									
1503	SS Corporate Governmental Affairs		9310	A&G-Rents	5,034									
1503	SS Corporate Governmental Affairs		9320	A&G-Maintenance of general plant	536									
1503 Total					0									
1504	SS Corporate Records Management	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(687,602)	(57,140)	(48,338)	(65,872)	(72,542)	-	(279,096)	(48,507)	(116,105)	(687,602)
1504	SS Corporate Records Management		9200	A&G-Administrative & general salaries	192,447									
1504	SS Corporate Records Management		9210	A&G-Office supplies & expense	90,947									
1504	SS Corporate Records Management		9260	A&G-Employee pensions and benefits	69,587									
1504	SS Corporate Records Management		9302	Miscellaneous general expenses	38,914									
1504	SS Corporate Records Management		9310	A&G-Rents	98,388									
1504	SS Corporate Records Management		9320	A&G-Maintenance of general plant	202,320									
1504 Total					0									
1505	SS Corporate Gas Contract Administration	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(202,022)	(10,788)	(14,202)	(19,354)	(21,313)	-	(82,001)	(14,546)	(33,818)	(202,022)
1505	SS Corporate Gas Contract Administration		9200	A&G-Administrative & general salaries	133,262									
1505	SS Corporate Gas Contract Administration		9210	A&G-Office supplies & expense	2,876									
1505	SS Corporate Gas Contract Administration		9260	A&G-Employee pensions and benefits	48,109									
1505	SS Corporate Gas Contract Administration		9310	A&G-Rents	19,140									
1505	SS Corporate Gas Contract Administration		9320	A&G-Maintenance of general plant	636									
1505 Total					0									
1508	SS Corporate Energy Assistance	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(82,971)	(8,682)	(7,673)	(8,688)	(108,682)	-	(411,644)	(74,891)	-	(82,971)
1508	SS Corporate Energy Assistance		9200	A&G-Administrative & general salaries	462,140									
1508	SS Corporate Energy Assistance		9210	A&G-Office supplies & expense	116,012									
1508	SS Corporate Energy Assistance		9260	A&G-Employee pensions and benefits	188,860									
1508	SS Corporate Energy Assistance		9310	A&G-Rents	85,939									
1508 Total					0									
1821	SS Gas Supply Executive	Composite - Regulated and TLOP	9220	A&G-Administrative expense transferred-Credit	(82,859)	(70,710)	(58,976)	(31,622)	(68,817)	(1,835)	(343,704)	(61,326)	(142,359)	(82,859)
1821	SS Gas Supply Executive		9200	A&G-Administrative & general salaries	345,313									
1821	SS Gas Supply Executive		9210	A&G-Office supplies & expense	86,801									
1821	SS Gas Supply Executive		9230	A&G-Outlets services employed	6,063									
1821	SS Gas Supply Executive		9260	A&G-Employee pensions and benefits	313,764									
1821	SS Gas Supply Executive		9310	A&G-Rents	97,218									
1821 Total					0									
1822	SS Dallas-Regional Gas Supply	Composite - WTX and MTX	9220	A&G-Administrative expense transferred-Credit	(375,062)	(65,073)	-	-	-	-	(609,999)	-	-	(375,062)
1822	SS Dallas-Regional Gas Supply		9200	A&G-Administrative & general salaries	246,719									
1822	SS Dallas-Regional Gas Supply		9210	A&G-Office supplies & expense	13,042									
1822	SS Dallas-Regional Gas Supply		9260	A&G-Employee pensions and benefits	114,344									
1822	SS Dallas-Regional Gas Supply		9320	A&G-Maintenance of general plant	897									
1822 Total					0									
1823	SS Dallas Gas Contract Admin	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(526,443)	(52,697)	(44,863)	(60,908)	(87,701)	-	(254,061)	(46,222)	-	(526,443)
1823	SS Dallas Gas Contract Admin		9200	A&G-Administrative & general salaries	361,821									
1823	SS Dallas Gas Contract Admin		9210	A&G-Office supplies & expense	17,385									
1823	SS Dallas Gas Contract Admin		9260	A&G-Employee pensions and benefits	152,885									
1823	SS Dallas Gas Contract Admin		9302	Miscellaneous general expenses	443									
1823	SS Dallas Gas Contract Admin		9320	A&G-Maintenance of general plant	119									
1823 Total					0									

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to NonUtilities	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1825	SS Franklin-Gas Control & Storage	Composite - Atmos 5 and TLGP	8220	A&G-Administrative expense transferred-Credit	(492,037)		(94,863)	(60,348)	(109,773)	(122,025)	(2,165)	(82,564)		(492,037)
1825	SS Franklin-Gas Control & Storage		8700	Distribution-Operation supervision and engineering	25									25
1825	SS Franklin-Gas Control & Storage		9200	A&G-Administrative & general salaries	298,494									298,494
1825	SS Franklin-Gas Control & Storage		9110	A&G-Office supplies & expense	27,448									27,448
1825	SS Franklin-Gas Control & Storage		9300	A&G-Employee pensions and benefits	153,586									153,586
1825	SS Franklin-Gas Control & Storage		9302	Miscellaneous general expenses	12,535								12,535	
1825 Total					0									0
1826	SS New Orleans Gas Supply & Services	Composite - Utility Only	8220	A&G-Administrative expense transferred-Credit	(499,695)	(50,020)	(42,674)	(87,815)	(64,261)		(241,153)	(43,673)		(499,695)
1826	SS New Orleans Gas Supply & Services		9200	A&G-Administrative & general salaries	187,203									187,203
1826	SS New Orleans Gas Supply & Services		9210	A&G-Office supplies & expense	78,071									78,071
1826	SS New Orleans Gas Supply & Services		9260	A&G-Outside services employed	114,460									114,460
1826	SS New Orleans Gas Supply & Services		9260	A&G-Employee pensions and benefits	119,932									119,932
1826 Total					(0)									(0)
1827	SS Regional Supply Planning	Composite - Utility Only	8220	A&G-Administrative expense transferred-Credit	(726,641)	(72,737)	(61,310)	(84,072)	(83,446)		(350,677)	(63,795)		(726,641)
1827	SS Regional Supply Planning		9200	A&G-Administrative & general salaries	423,365									423,365
1827	SS Regional Supply Planning		9210	A&G-Office supplies & expense	125,508									125,508
1827	SS Regional Supply Planning		9260	A&G-Outside services employed	22,814									22,814
1827	SS Regional Supply Planning		9260	A&G-Employee pensions and benefits	164,907									164,907
1827	SS Regional Supply Planning		9320	A&G-Maintenance of general plant	45								45	
1827 Total					(0)									(0)
1828	SS Jackson-West Region Gas Supply & Services	Composite - CO, KS, LA, MS	8220	A&G-Administrative expense transferred-Credit	(188,546)		(85,659)	(75,846)				(66,941)		(188,546)
1828	SS Jackson-West Region Gas Supply & Services		9200	A&G-Administrative & general salaries	110,512									110,512
1828	SS Jackson-West Region Gas Supply & Services		9210	A&G-Office supplies & expense	38,797									38,797
1828	SS Jackson-West Region Gas Supply & Services		9260	A&G-Employee pensions and benefits	58,237									58,237
1828 Total						(0)								
1829	SS Franklin-East Region Gas Supply & Services	KY/Mid-States Only	8220	A&G-Administrative expense transferred-Credit	(38,857)				(38,857)					(38,857)
1829	SS Franklin-East Region Gas Supply & Services		8700	Distribution-Operation supervision and engineering	75									75
1829	SS Franklin-East Region Gas Supply & Services		9210	A&G-Office supplies & expense	38,812									38,812
1829 Total					0									0
1831	SS Dallas Gas Supply	Mid-Tex Only	8220	A&G-Administrative expense transferred-Credit	(35,058)						(35,058)			(35,058)
1831	SS Dallas Gas Supply		9210	A&G-Office supplies & expense	34,815									34,815
1831	SS Dallas Gas Supply		9320	A&G-Maintenance of general plant	254									254
1831 Total					(0)									(0)
1833	SS Dallas-Corporate Gas Supply Risk Mgmt	Composite - Utility Only	8220	A&G-Administrative expense transferred-Credit	(208,535)	(20,974)	(17,767)	(24,128)	(26,816)		(100,639)	(18,309)		(208,535)
1833	SS Dallas-Corporate Gas Supply Risk Mgmt		9200	A&G-Administrative & general salaries	105,838									105,838
1833	SS Dallas-Corporate Gas Supply Risk Mgmt		9210	A&G-Office supplies & expense	25,785									25,785
1833	SS Dallas-Corporate Gas Supply Risk Mgmt		9260	A&G-Outside services employed	7,277									7,277
1833	SS Dallas-Corporate Gas Supply Risk Mgmt		9260	A&G-Employee pensions and benefits	69,634									69,634
1833 Total					(0)									(0)
1835	SS Franklin Gas Control	Composite - Atmos 5 and TLGP	8220	A&G-Administrative expense transferred-Credit	(1,577,458)	(304,449)	(256,239)	(351,931)	(391,209)		(6,941)	(254,697)		(1,577,458)
1835	SS Franklin Gas Control		8700	Distribution-Operation supervision and engineering	50									50
1835	SS Franklin Gas Control		9200	A&G-Administrative & general salaries	958,194									958,194
1835	SS Franklin Gas Control		9210	A&G-Office supplies & expense	79,202									79,202
1835	SS Franklin Gas Control		9260	A&G-Outside services employed	122,323									122,323
1835	SS Franklin Gas Control		9260	A&G-Employee pensions and benefits	331,635									331,635
1835	SS Franklin Gas Control		9302	Miscellaneous general expenses	1,562									1,562
1835	SS Franklin Gas Control		9310	A&G-Rents	83,221									83,221
1835	SS Franklin Gas Control		9320	A&G-Maintenance of general plant	1,372									1,372
1835 Total						0								
1836	SS TBS-System Support	Composite - Regulated and TLGP	8220	A&G-Administrative expense transferred-Credit	(438,697)	(38,365)	(30,789)	(41,974)	(48,184)		(789)	(177,763)	(31,535)	(438,697)
1836	SS TBS-System Support		9200	A&G-Administrative & general salaries	250,219									250,219
1836	SS TBS-System Support		9210	A&G-Office supplies & expense	21,901									21,901
1836	SS TBS-System Support		9260	A&G-Employee pensions and benefits	154,220									154,220
1836	SS TBS-System Support		9320	A&G-Maintenance of general plant	2,566									2,566
1836 Total					(0)									(0)
1837	SS TBS-Application Support	Composite - Regulated and TLGP	8220	A&G-Administrative expense transferred-Credit	(866,199)	(80,347)	(68,039)	(92,752)	(102,057)		(1,745)	(392,616)	(69,665)	(866,199)
1837	SS TBS-Application Support		9200	A&G-Administrative & general salaries	688,667									688,667
1837	SS TBS-Application Support		9210	A&G-Office supplies & expense	12,875									12,875
1837	SS TBS-Application Support		9260	A&G-Employee pensions and benefits	267,997									267,997
1837	SS TBS-Application Support		9310	A&G-Rents	487									487
1837	SS TBS-Application Support		9320	A&G-Maintenance of general plant	143								143	
1837 Total					(0)									(0)
1838	SS TBS-Technical Support	Composite - Regulated and TLGP	8220	A&G-Administrative expense transferred-Credit	(603,591)	(74,606)	(63,432)	(86,474)	(95,146)		(1,626)	(365,225)	(84,868)	(603,591)
1838	SS TBS-Technical Support		9200	A&G-Administrative & general salaries	580,474									580,474
1838	SS TBS-Technical Support		9210	A&G-Office supplies & expense	81,024									81,024
1838	SS TBS-Technical Support		9260	A&G-Outside services employed	1,544									1,544
1838	SS TBS-Technical Support		9260	A&G-Employee pensions and benefits	227,318									227,318
1838	SS TBS-Technical Support		9302	Miscellaneous general expenses	2,308									2,308
1838	SS TBS-Technical Support		9320	A&G-Maintenance of general plant	920								920	
1838 Total					0									0
1839	SS TBS-Transportation & Scheduling	Composite - Regulated and TLGP	8220	A&G-Administrative expense transferred-Credit	(291,936)	(24,202)	(20,494)	(27,939)	(30,741)		(625)	(118,323)	(20,990)	(291,936)
1839	SS TBS-Transportation & Scheduling		9200	A&G-Administrative & general salaries	203,299									203,299
1839	SS TBS-Transportation & Scheduling		9210	A&G-Office supplies & expense	16,299									16,299
1839	SS TBS-Transportation & Scheduling		9260	A&G-Employee pensions and benefits	70,342									70,342
1839 Total					0									0

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Billed to West Tex Div	Billed to CO/KS Div	Billed to LA Div	Billed to KY-MidSt Div	Billed to Nonutility	Billed to Mid-Tex Div	Billed to MS Div	Billed to Pipeline Div	Total Allocated
1901	SS Dallas Employee Relocation Exp	Composite / Customer	9220	A&G-Administrative expense transferred-Credit	(188,654)	(15,542)	(13,087)	(17,955)	(19,448)	(5,285)	(77,168)	(13,266)	(26,799)	(188,654)
1601	SS Dallas Employee Relocation Exp		8700	Distribution-Operation supervision and engineering	168									
1601	SS Dallas Employee Relocation Exp		8010	Customer accounts-Operation supervision	14,424									
1901	SS Dallas Employee Relocation Exp		9200	A&G-Administrative & general salaries	83,695									
1901	SS Dallas Employee Relocation Exp		8210	A&G-Office supplies & expense	55,151									
1901	SS Dallas Employee Relocation Exp		9260	A&G-Employee pensions and benefits	34,018									
1901 Total					(0)									
1903	SS Controller - Miscellaneous	Net Allocated to Business Units	9210	A&G-Office supplies & expense	10,938									
1903	SS Controller - Miscellaneous		9230	A&G-Outside services employed	778									
1903	SS Controller - Miscellaneous		9250	A&G-Injuries & damages	1,450,000									
1903	SS Controller - Miscellaneous		9260	A&G-Employee pensions and benefits	(316,331)									
1903 Total					1,145,383									
1904	SS Dallas Performance Plan	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(12,392,821)	(988,443)	(841,908)	(1,150,978)	(1,285,953)	(385,355)	(4,898,150)	(861,889)	(1,850,743)	(12,392,821)
1904	SS Dallas Performance Plan		9260	A&G-Employee pensions and benefits	12,392,821									
1904 Total					(0)									
1905	SS Outside Director Retirement Cost	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,929,686)	(236,148)	(198,525)	(272,772)	(300,020)	(91,705)	(1,160,821)	(204,213)	(454,680)	(2,929,686)
1905	SS Outside Director Retirement Cost		9902	Miscellaneous general expenses	2,929,686									
1905 Total					(0)									
1908	SS Dallas SEBP	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(5,143,431)	(415,608)	(551,153)	(480,054)	(529,019)	(161,286)	(2,042,976)	(359,403)	(817,810)	(5,143,431)
1908	SS Dallas SEBP		9230	A&G-Outside services employed	13,078									
1908	SS Dallas SEBP		9260	A&G-Employee pensions and benefits	5,143,353									
1908 Total					(0)									
1910	SS Corporate Overhead Capitalized	OH Rate Based on Composite	9220	A&G-Administrative expense transferred-Credit	56,473,030	4,884,872	3,986,996	5,427,058	5,952,257	1,372,295	23,447,602	4,054,764	7,567,386	56,473,030
1910	SS Corporate Overhead Capitalized		8740	Meals and Services Expenses	147									
1910	SS Corporate Overhead Capitalized		9200	A&G-Administrative & general salaries	(56,473,177)									
1910 Total					(0)									
1913	SS Dallas Fleet and Corporate Sourcing	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(712,865)	(59,222)	(50,100)	(68,273)	(75,166)	-	(289,271)	(81,312)	(119,300)	(712,865)
1913	SS Dallas Fleet and Corporate Sourcing		8740	Meals and Services Expenses	1,218									
1913	SS Dallas Fleet and Corporate Sourcing		9030	Customer accounts-Customer records and collections expenses	28									
1913	SS Dallas Fleet and Corporate Sourcing		9200	A&G-Administrative & general salaries	641,269									
1913	SS Dallas Fleet and Corporate Sourcing		9210	A&G-Office supplies & expense	(78,844)									
1913	SS Dallas Fleet and Corporate Sourcing		9260	A&G-Employee pensions and benefits	197,278									
1913	SS Dallas Fleet and Corporate Sourcing		9310	A&G-Rents	81,718									
1913 Total					0									
1915	SS Dallas Insurance	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(19,701,748)	(1,590,044)	(1,343,179)	(1,838,657)	(2,018,263)	(872,852)	(7,829,828)	(1,374,592)	(5,105,377)	(19,701,748)
1915	SS Dallas Insurance		9240	A&G-Property insurance	292,389									
1915	SS Dallas Insurance		9250	A&G-Injuries & damages	(19,415,659)									
1915 Total					0									
1953	SS Dallas Enterprise Team Meeting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(59,934)	(5,637)	(4,763)	(5,511)	(7,161)	(2,169)	(27,705)	(4,374)	(11,082)	(59,934)
1953	SS Dallas Enterprise Team Meeting		9210	A&G-Office supplies & expense	59,934									
1953 Total					0									
1954	SS Dallas Culture Council	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,800)	(202)	(170)	(233)	(258)	(73)	(981)	(174)	(397)	(2,800)
1954	SS Dallas Culture Council		9210	A&G-Office supplies & expense	2,800									
1954 Total					(0)									



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-26**  
**Page 1 of 1**

**REQUEST:**

Provide a schedule showing the total costs incurred by the Shared Services Division (Division 002) by cost allocation pool and the amounts charged to each affiliate, sub affiliate, or division by FERC O&M and A&G expense account for the fiscal year ended September 30, 2017. Be sure to separate out the costs allocated via each of the different allocation factors including, but not limited to, the Composite Allocation Factor. Provide the information in electronic format with all formulas intact.

**RESPONSE:**

Please see Attachment 1.

**ATTACHMENT:**

ATTACHMENT - Atmos Energy Corporation, AG\_1-26\_Att1 - SSU O&M Allocated to Business Units FY17.xlsx, 7 Pages.

Respondent: Laura Gillham

















**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-27**  
**Page 1 of 1**

**REQUEST:**

Provide a list and sum total of Shared Services Division (Division 002) allocation amounts using the Composite Allocation Factor charged to the Kentucky/Mid-States Division by FERC O&M and A&G expense account for the fiscal year ended September 30, 2016. Include the FERC account description as well as the account number. Provide the information in electronic format with all formulas intact.

**RESPONSE:**

Please see Attachment 1.

**ATTACHMENT:**

ATTACHMENT - Atmos Energy Corporation, AG\_1-27\_Att1 - SSU O&M Allocated to KY-Mid-States by FERC Account FY16.xlsx, 13 Pages.

Respondent: Laura Gillham

Atmos Energy Corporation  
SSU O&M By Cost Center Allocated to Kentucky/Mid-States Division  
Fiscal 2016

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1001	SS Dallas Chief Operating Officer	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,814,737)	10.24%	(185,829)
1001	SS Dallas Chief Operating Officer		9200	A&G-Administrative & general salaries	529,654	10.24%	54,237
1001	SS Dallas Chief Operating Officer		9210	A&G-Office supplies & expense	(725)	10.24%	(74)
1001	SS Dallas Chief Operating Officer		9260	A&G-Employee pensions and benefits	1,285,808	10.24%	131,667
1001 Total					0		0
1101	SS Dallas Chief Financial Officer	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,564,139)	10.24%	(160,168)
1101	SS Dallas Chief Financial Officer		9200	A&G-Administrative & general salaries	506,677	10.24%	51,884
1101	SS Dallas Chief Financial Officer		9210	A&G-Office supplies & expense	53,085	10.24%	5,436
1101	SS Dallas Chief Financial Officer		9260	A&G-Employee pensions and benefits	887,199	10.24%	90,840
1101	SS Dallas Chief Financial Officer		9310	A&G-Rents	117,267	10.24%	12,008
1101 Total					(0)		(0)
1105	SS Dallas Audit	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(4,862,407)	10.24%	(479,478)
1105	SS Dallas Audit		9230	A&G-Outside services employed	4,591,963	10.24%	470,217
1105	SS Dallas Audit		9310	A&G-Rents	90,444	10.24%	9,281
1105 Total					(0)		(0)
1106	SS Dallas Treasurer	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(968,313)	10.24%	(99,155)
1106	SS Dallas Treasurer		9030	Customer accounts-Customer records and collections expenses	28	10.24%	3
1106	SS Dallas Treasurer		9200	A&G-Administrative & general salaries	415,731	10.24%	42,571
1106	SS Dallas Treasurer		9210	A&G-Office supplies & expense	97,705	10.24%	10,005
1106	SS Dallas Treasurer		9260	A&G-Employee pensions and benefits	411,819	10.24%	42,170
1106	SS Dallas Treasurer		9310	A&G-Rents	42,720	10.24%	4,375
1106	SS Dallas Treasurer		9320	A&G-Maintenance of general plant	309	10.24%	32
1106 Total					0		0
1107	SS Dallas Treasury	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,368,868)	10.24%	(142,220)
1107	SS Dallas Treasury		9030	Customer accounts-Customer records and collections expenses	28	10.24%	3
1107	SS Dallas Treasury		9200	A&G-Administrative & general salaries	437,225	10.24%	44,772
1107	SS Dallas Treasury		9210	A&G-Office supplies & expense	55,700	10.24%	5,704
1107	SS Dallas Treasury		9230	A&G-Outside services employed	1,080	10.24%	111
1107	SS Dallas Treasury		9260	A&G-Employee pensions and benefits	181,052	10.24%	18,540
1107	SS Dallas Treasury		9302	Miscellaneous general expenses	641,747	10.24%	65,715
1107	SS Dallas Treasury		9310	A&G-Rents	72,036	10.24%	7,376
1107 Total					(0)		(0)
1108	SS Dallas Risk Management	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(706,775)	10.24%	(72,374)
1108	SS Dallas Risk Management		8740	Mains and Services Expenses	2,155	10.24%	221
1108	SS Dallas Risk Management		9030	Customer accounts-Customer records and collections expenses	28	10.24%	3
1108	SS Dallas Risk Management		9200	A&G-Administrative & general salaries	395,558	10.24%	40,505
1108	SS Dallas Risk Management		9210	A&G-Office supplies & expense	47,246	10.24%	4,838
1108	SS Dallas Risk Management		9230	A&G-Outside services employed	8,277	10.24%	848
1108	SS Dallas Risk Management		9260	A&G-Employee pensions and benefits	186,894	10.24%	19,138
1108	SS Dallas Risk Management		9310	A&G-Rents	66,555	10.24%	6,815
1108	SS Dallas Risk Management		9320	A&G-Maintenance of general plant	62	10.24%	6
1108 Total					(0)		(0)
1110	SS Dallas Supply Chain Mgmt	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(208,394)	10.55%	(21,986)
1110	SS Dallas Supply Chain Mgmt		9030	Customer accounts-Customer records and collections expenses	28	10.55%	3
1110	SS Dallas Supply Chain Mgmt		9200	A&G-Administrative & general salaries	103,744	10.55%	10,945
1110	SS Dallas Supply Chain Mgmt		9210	A&G-Office supplies & expense	13,762	10.55%	1,462
1110	SS Dallas Supply Chain Mgmt		9260	A&G-Employee pensions and benefits	82,677	10.55%	8,722
1110	SS Dallas Supply Chain Mgmt		9310	A&G-Rents	8,184	10.55%	863
1110 Total					0		0
1111	SS Dallas Purchasing	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(50)	10.56%	(5)
1111	SS Dallas Purchasing		9210	A&G-Office supplies & expense	50	10.56%	5
1111 Total					(0)		(0)

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div	
1112	SS Dallas Mail & Supply	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(488,938)	10.55%	(51,583)	
1112	SS Dallas Mail & Supply		9200	A&G-Administrative & general salaries	121,107	10.55%	12,777	
1112	SS Dallas Mail & Supply		9210	A&G-Office supplies & expense	269,749	10.55%	28,459	
1112	SS Dallas Mail & Supply		9260	A&G-Employee pensions and benefits	41,903	10.55%	4,421	
1112	SS Dallas Mail & Supply		9310	A&G-Rents	55,944	10.55%	5,902	
1112	SS Dallas Mail & Supply		9320	A&G-Maintenance of general plant	233	10.55%	25	
1112 Total					(0)		(0)	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div	
1114	SS Dallas Vice Pres & Controller	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(783,702)	10.24%	(78,203)	
1114	SS Dallas Vice Pres & Controller		9200	A&G-Administrative & general salaries	351,803	10.24%	36,025	
1114	SS Dallas Vice Pres & Controller		9210	A&G-Office supplies & expense	45,871	10.24%	4,697	
1114	SS Dallas Vice Pres & Controller		9260	A&G-Employee pensions and benefits	289,795	10.24%	29,675	
1114	SS Dallas Vice Pres & Controller		9310	A&G-Rents	76,084	10.24%	7,791	
1114	SS Dallas Vice Pres & Controller		9320	A&G-Maintenance of general plant	149	10.24%	15	
1114 Total					(0)		(0)	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div	
1116	SS Dallas Taxation	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(977,167)	10.24%	(100,062)	
1116	SS Dallas Taxation		9030	Customer accounts-Customer records and collections expenses	28	10.24%	3	
1116	SS Dallas Taxation		9200	A&G-Administrative & general salaries	212,454	10.24%	21,755	
1116	SS Dallas Taxation		9210	A&G-Office supplies & expense	56,493	10.24%	5,785	
1116	SS Dallas Taxation		9230	A&G-Outside services employed	379,932	10.24%	38,905	
1116	SS Dallas Taxation		9260	A&G-Employee pensions and benefits	209,620	10.24%	21,465	
1116	SS Dallas Taxation		9310	A&G-Rents	118,640	10.24%	12,149	
1116 Total						(0)		(0)
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div	
1117	SS Dallas Acctg Services	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(510,453)	10.24%	(52,270)	
1117	SS Dallas Acctg Services		9200	A&G-Administrative & general salaries	299,522	10.24%	30,671	
1117	SS Dallas Acctg Services		9210	A&G-Office supplies & expense	91,940	10.24%	9,415	
1117	SS Dallas Acctg Services		9230	A&G-Outside services employed	2,850	10.24%	292	
1117	SS Dallas Acctg Services		9260	A&G-Employee pensions and benefits	104,170	10.24%	10,687	
1117	SS Dallas Acctg Services		9310	A&G-Rents	11,971	10.24%	1,226	
1117 Total					(0)		(0)	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div	
1118	SS Dallas Supply Chain	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(717,136)	10.55%	(75,656)	
1118	SS Dallas Supply Chain		8700	Distribution-Operation supervision and engineering	14	10.55%	1	
1118	SS Dallas Supply Chain		9030	Customer accounts-Customer records and collections expenses	28	10.55%	3	
1118	SS Dallas Supply Chain		9200	A&G-Administrative & general salaries	417,748	10.55%	44,072	
1118	SS Dallas Supply Chain		9210	A&G-Office supplies & expense	117,005	10.55%	12,344	
1118	SS Dallas Supply Chain		9230	A&G-Outside services employed	694	10.55%	73	
1118	SS Dallas Supply Chain		9260	A&G-Employee pensions and benefits	144,541	10.55%	15,249	
1118	SS Dallas Supply Chain		9310	A&G-Rents	36,480	10.55%	3,849	
1118	SS Dallas Supply Chain		9320	A&G-Maintenance of general plant	627	10.55%	66	
1118 Total						(0)		(0)
Cost Center	Cost Center Description		Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1119	SS Dallas General Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(710,844)	10.24%	(72,770)	
1119	SS Dallas General Accounting		9200	A&G-Administrative & general salaries	441,384	10.24%	45,199	
1119	SS Dallas General Accounting		9210	A&G-Office supplies & expense	18,394	10.24%	1,884	
1119	SS Dallas General Accounting		9260	A&G-Employee pensions and benefits	152,719	10.24%	15,638	
1119	SS Dallas General Accounting		9310	A&G-Rents	96,040	10.24%	10,039	
1119	SS Dallas General Accounting		9320	A&G-Maintenance of general plant	107	10.24%	11	
1119 Total					0		0	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div	
1120	SS Dallas Accounts Payable	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(773,087)	10.24%	(79,165)	
1120	SS Dallas Accounts Payable		9200	A&G-Administrative & general salaries	473,004	10.24%	48,436	
1120	SS Dallas Accounts Payable		9210	A&G-Office supplies & expense	14,213	10.24%	1,465	
1120	SS Dallas Accounts Payable		9260	A&G-Employee pensions and benefits	163,659	10.24%	16,759	
1120	SS Dallas Accounts Payable		9310	A&G-Rents	122,220	10.24%	12,515	
1120 Total					0		0	
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div	
1121	SS Dallas Plant Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(981,871)	10.24%	(99,496)	
1121	SS Dallas Plant Accounting		9200	A&G-Administrative & general salaries	805,281	10.24%	81,981	
1121	SS Dallas Plant Accounting		9210	A&G-Office supplies & expense	92,220	10.24%	9,443	
1121	SS Dallas Plant Accounting		9230	A&G-Outside services employed	4,423	10.24%	453	
1121	SS Dallas Plant Accounting		9260	A&G-Employee pensions and benefits	209,427	10.24%	21,445	
1121	SS Dallas Plant Accounting		9310	A&G-Rents	80,520	10.24%	5,173	
1121 Total					0		0	

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1123	SS Dallas Gas Accounting	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(464,353)	10.53%	(48,896)
1123	SS Dallas Gas Accounting		9200	A&G-Administrative & general salaries	247,139	10.53%	26,024
1123	SS Dallas Gas Accounting		9210	A&G-Office supplies & expense	19,228	10.53%	2,025
1123	SS Dallas Gas Accounting		9260	A&G-Employee pensions and benefits	123,046	10.53%	12,957
1123	SS Dallas Gas Accounting		9310	A&G-Rents	74,940	10.53%	7,891
1123 Total					0		0
1125	SS Dallas Financial Reporting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,664,311)	10.24%	(160,165)
1125	SS Dallas Financial Reporting		9200	A&G-Administrative & general salaries	809,035	10.24%	82,845
1125	SS Dallas Financial Reporting		9210	A&G-Office supplies & expense	53,401	10.24%	5,468
1125	SS Dallas Financial Reporting		9230	A&G-Outside services employed	58,119	10.24%	5,951
1125	SS Dallas Financial Reporting		9260	A&G-Employee pensions and benefits	367,256	10.24%	39,655
1125	SS Dallas Financial Reporting		9302	Miscellaneous general expenses	129,291	10.24%	13,239
1125	SS Dallas Financial Reporting		9310	A&G-Rents	126,749	10.24%	12,979
1125	SS Dallas Financial Reporting		9320	A&G-Maintenance of general plant	461	10.24%	47
1125 Total					(0)		(0)
1126	SS Dallas Payroll	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(772,310)	10.24%	(79,085)
1126	SS Dallas Payroll		9200	A&G-Administrative & general salaries	357,501	10.24%	36,808
1126	SS Dallas Payroll		9210	A&G-Office supplies & expense	69,074	10.24%	7,073
1126	SS Dallas Payroll		9230	A&G-Outside services employed	110,187	10.24%	11,283
1126	SS Dallas Payroll		9260	A&G-Employee pensions and benefits	123,655	10.24%	12,666
1126	SS Dallas Payroll		9310	A&G-Rents	111,852	10.24%	11,454
1126 Total					(0)		(0)
1128	SS Dallas Property & Sales Tax	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,624,038)	10.24%	(268,701)
1128	SS Dallas Property & Sales Tax		8030	Customer accounts-Customer records and collections expenses	49,789	10.24%	5,088
1128	SS Dallas Property & Sales Tax		9200	A&G-Administrative & general salaries	1,173,355	10.24%	120,152
1128	SS Dallas Property & Sales Tax		9210	A&G-Office supplies & expense	372,628	10.24%	38,157
1128	SS Dallas Property & Sales Tax		9230	A&G-Outside services employed	451,055	10.24%	46,192
1128	SS Dallas Property & Sales Tax		9260	A&G-Employee pensions and benefits	453,155	10.24%	46,403
1128	SS Dallas Property & Sales Tax		9310	A&G-Rents	121,776	10.24%	12,470
1128	SS Dallas Property & Sales Tax		9320	A&G-Maintenance of general plant	2,241	10.24%	229
1128 Total					(0)		(0)
1129	SS Dallas Income Tax	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(907,960)	10.24%	(92,975)
1129	SS Dallas Income Tax		9200	A&G-Administrative & general salaries	438,723	10.24%	44,925
1129	SS Dallas Income Tax		9210	A&G-Office supplies & expense	48,892	10.24%	5,006
1129	SS Dallas Income Tax		9230	A&G-Outside services employed	220,855	10.24%	22,616
1129	SS Dallas Income Tax		9260	A&G-Employee pensions and benefits	181,043	10.24%	18,539
1129	SS Dallas Income Tax		9310	A&G-Rents	15,368	10.24%	1,574
1129	SS Dallas Income Tax		9320	A&G-Maintenance of general plant	3,079	10.24%	315
1129 Total					(0)		(0)
1130	SS Dallas Business Planning and Analysis	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,178,187)	10.24%	(120,442)
1130	SS Dallas Business Planning and Analysis		9200	A&G-Administrative & general salaries	727,864	10.24%	74,533
1130	SS Dallas Business Planning and Analysis		9210	A&G-Office supplies & expense	60,771	10.24%	6,223
1130	SS Dallas Business Planning and Analysis		9260	A&G-Employee pensions and benefits	330,239	10.24%	33,816
1130	SS Dallas Business Planning and Analysis		9302	Miscellaneous general expenses	16,310	10.24%	1,670
1130	SS Dallas Business Planning and Analysis		9310	A&G-Rents	41,004	10.24%	4,199
1130 Total					0		0
1131	SS Dallas Media Relations	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(225,950)	10.55%	(23,838)
1131	SS Dallas Media Relations		9120	Sales-Demonstrating and selling expenses	1,500	10.55%	158
1131	SS Dallas Media Relations		9200	A&G-Administrative & general salaries	130,425	10.55%	13,760
1131	SS Dallas Media Relations		9210	A&G-Office supplies & expense	20,429	10.55%	2,155
1131	SS Dallas Media Relations		9260	A&G-Employee pensions and benefits	72,970	10.55%	7,688
1131	SS Dallas Media Relations		9320	A&G-Maintenance of general plant	626	10.55%	66
1131 Total					(0)		(0)
1132	SS Dallas Investor Relations	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,020,831)	10.24%	(104,543)
1132	SS Dallas Investor Relations		9200	A&G-Administrative & general salaries	332,649	10.24%	34,053
1132	SS Dallas Investor Relations		9210	A&G-Office supplies & expense	67,098	10.24%	6,871
1132	SS Dallas Investor Relations		9260	A&G-Employee pensions and benefits	291,155	10.24%	29,814
1132	SS Dallas Investor Relations		9302	Miscellaneous general expenses	197,584	10.24%	20,234
1132	SS Dallas Investor Relations		9310	A&G-Rents	132,435	10.24%	13,581
1132 Total					0		0

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1133	SS Dallas Communications	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,228,858)	10.24%	(228,235)
1133	SS Dallas Communications		9120	Sales-Demonstrating and selling expenses	3,034	10.24%	311
1133	SS Dallas Communications		9200	A&G-Administrative & general salaries	745,721	10.24%	76,382
1133	SS Dallas Communications		9210	A&G-Office supplies & expense	999,626	10.24%	102,351
1133	SS Dallas Communications		9260	A&G-Employee pensions and benefits	315,978	10.24%	32,356
1133	SS Dallas Communications		9310	A&G-Rents	159,564	10.24%	16,339
1133	SS Dallas Communications		9320	A&G-Maintenance of general plant	5,035	10.24%	516
1133 Total					(0)		(0)
1134	SS Dallas IT	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,774,172)	10.24%	(284,075)
1134	SS Dallas IT		9200	A&G-Administrative & general salaries	1,345,597	10.24%	137,789
1134	SS Dallas IT		9210	A&G-Office supplies & expense	213,196	10.24%	21,831
1134	SS Dallas IT		9260	A&G-Employee pensions and benefits	1,057,789	10.24%	108,318
1134	SS Dallas IT		9310	A&G-Rents	156,303	10.24%	16,005
1134	SS Dallas IT		9320	A&G-Maintenance of general plant	1,286	10.24%	132
1134 Total						(0)	
1135	SS Dal-IT E&O, Corporate Systems	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(7,148,087)	10.24%	(731,984)
1135	SS Dal-IT E&O, Corporate Systems		9200	A&G-Administrative & general salaries	1,855,427	10.24%	189,996
1135	SS Dal-IT E&O, Corporate Systems		9210	A&G-Office supplies & expense	4,334,161	10.24%	443,818
1135	SS Dal-IT E&O, Corporate Systems		9230	A&G-Outside services employed	126,449	10.24%	13,256
1135	SS Dal-IT E&O, Corporate Systems		9260	A&G-Employee pensions and benefits	736,644	10.24%	75,637
1135	SS Dal-IT E&O, Corporate Systems		9302	Miscellaneous general expenses	2,475	10.24%	253
1135	SS Dal-IT E&O, Corporate Systems		9310	A&G-Rents	79,620	10.24%	8,153
1135	SS Dal-IT E&O, Corporate Systems		9320	A&G-Maintenance of general plant	8,311	10.24%	851
1135 Total						(0)	
1137	SS Dallas IT Engineering & Operations	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(14,286,097)	10.24%	(1,482,896)
1137	SS Dallas IT Engineering & Operations		9200	A&G-Administrative & general salaries	3,392,841	10.24%	347,427
1137	SS Dallas IT Engineering & Operations		9210	A&G-Office supplies & expense	7,564,821	10.24%	774,638
1137	SS Dallas IT Engineering & Operations		9230	A&G-Outside services employed	1,716,668	10.24%	175,787
1137	SS Dallas IT Engineering & Operations		9260	A&G-Employee pensions and benefits	1,173,923	10.24%	120,210
1137	SS Dallas IT Engineering & Operations		9310	A&G-Rents	427,399	10.24%	43,766
1137	SS Dallas IT Engineering & Operations		9320	A&G-Maintenance of general plant	10,444	10.24%	1,093
1137 Total						(0)	
1141	SS Dallas Gas Purchase Accounting	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(702,878)	12.86%	(90,390)
1141	SS Dallas Gas Purchase Accounting		9200	A&G-Administrative & general salaries	492,741	12.86%	63,367
1141	SS Dallas Gas Purchase Accounting		9210	A&G-Office supplies & expense	3,408	12.86%	438
1141	SS Dallas Gas Purchase Accounting		9260	A&G-Employee pensions and benefits	170,488	12.86%	21,925
1141	SS Dallas Gas Purchase Accounting		9310	A&G-Rents	36,240	12.86%	4,660
1141 Total						(0)	
1144	SS Dallas Rate Administration	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(1,004,196)	12.86%	(129,140)
1144	SS Dallas Rate Administration		9200	A&G-Administrative & general salaries	693,863	12.86%	89,231
1144	SS Dallas Rate Administration		9210	A&G-Office supplies & expense	11,299	12.86%	1,453
1144	SS Dallas Rate Administration		9260	A&G-Employee pensions and benefits	240,077	12.86%	30,874
1144	SS Dallas Rate Administration		9310	A&G-Rents	58,608	12.86%	7,537
1144	SS Dallas Rate Administration		9320	A&G-Maintenance of general plant	349	12.86%	45
1144 Total					(0)		(0)
1145	SS Dallas Revenue Accounting	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(427,886)	12.86%	(55,026)
1145	SS Dallas Revenue Accounting		9200	A&G-Administrative & general salaries	266,034	12.86%	34,212
1145	SS Dallas Revenue Accounting		9210	A&G-Office supplies & expense	4,297	12.86%	553
1145	SS Dallas Revenue Accounting		9260	A&G-Employee pensions and benefits	106,207	12.86%	13,658
1145	SS Dallas Revenue Accounting		9310	A&G-Rents	51,348	12.86%	6,603
1145 Total						-	
1150	SS Dallas Strategic Planning	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,002,614)	10.24%	(102,668)
1150	SS Dallas Strategic Planning		9200	A&G-Administrative & general salaries	400,734	10.24%	41,035
1150	SS Dallas Strategic Planning		9210	A&G-Office supplies & expense	53,970	10.24%	5,527
1150	SS Dallas Strategic Planning		9260	A&G-Employee pensions and benefits	507,335	10.24%	51,951
1150	SS Dallas Strategic Planning		9310	A&G-Rents	40,455	10.24%	4,143
1150	SS Dallas Strategic Planning		9320	A&G-Maintenance of general plant	120	10.24%	12
1150 Total					(0)		(0)

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1153	SS Dallas Distribution Acctg	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(898,501)	12.86%	(115,547)
1153	SS Dallas Distribution Acctg		9200	A&G-Administrative & general salaries	613,642	12.86%	78,914
1153	SS Dallas Distribution Acctg		9210	A&G-Office supplies & expense	2,880	12.86%	370
1153	SS Dallas Distribution Acctg		9260	A&G-Employee pensions and benefits	212,320	12.86%	27,304
1153	SS Dallas Distribution Acctg		9310	A&G-Rents	69,660	12.86%	8,858
1153 Total					0		0
1154	SS Dallas Rates & Regulatory	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(2,737,279)	10.55%	(288,783)
1154	SS Dallas Rates & Regulatory		9200	A&G-Administrative & general salaries	1,499,241	10.55%	158,170
1154	SS Dallas Rates & Regulatory		9210	A&G-Office supplies & expense	276,724	10.55%	29,194
1154	SS Dallas Rates & Regulatory		9230	A&G-Outside services employed	9,175	10.55%	968
1154	SS Dallas Rates & Regulatory		9260	A&G-Employee pensions and benefits	762,765	10.55%	79,417
1154	SS Dallas Rates & Regulatory		9302	Miscellaneous general expenses	64,836	10.55%	6,840
1154	SS Dallas Rates & Regulatory		9310	A&G-Rents	133,889	10.55%	14,125
1154	SS Dallas Rates & Regulatory		9320	A&G-Maintenance of general plant	649	10.55%	69
1154 Total					0		0
1155	SS Dallas Texas Gas Pipeline Accounting	Composite - APT and TLGP	9220	A&G-Administrative expense transferred-Credit	(124,259)	0.00%	-
1155	SS Dallas Texas Gas Pipeline Accounting		9200	A&G-Administrative & general salaries	84,872	0.00%	-
1155	SS Dallas Texas Gas Pipeline Accounting		9210	A&G-Office supplies & expense	9,960	0.00%	-
1155	SS Dallas Texas Gas Pipeline Accounting		9260	A&G-Employee pensions and benefits	29,368	0.00%	-
1155	SS Dallas Texas Gas Pipeline Accounting		9320	A&G-Maintenance of general plant	62	0.00%	-
1155 Total					(0)		-
1156	SS Dal-IT Customer Services Systems	Customer	9220	A&G-Administrative expense transferred-Credit	(6,878,370)	10.90%	(727,942)
1156	SS Dal-IT Customer Services Systems		9200	A&G-Administrative & general salaries	2,175,341	10.90%	237,112
1156	SS Dal-IT Customer Services Systems		9210	A&G-Office supplies & expense	3,068,947	10.90%	334,515
1156	SS Dal-IT Customer Services Systems		9230	A&G-Outside services employed	422,812	10.90%	48,087
1156	SS Dal-IT Customer Services Systems		9260	A&G-Employee pensions and benefits	780,511	10.90%	85,076
1156	SS Dal-IT Customer Services Systems		9310	A&G-Rents	228,138	10.90%	24,867
1156	SS Dal-IT Customer Services Systems		9320	A&G-Maintenance of general plant	2,821	10.90%	286
1156 Total						0	
1158	SS CCC IT Support	Customer	9220	A&G-Administrative expense transferred-Credit	(2,220,283)	10.90%	(242,011)
1158	SS CCC IT Support		9210	A&G-Office supplies & expense	2,123,580	10.90%	231,470
1158	SS CCC IT Support		9230	A&G-Outside services employed	96,703	10.90%	10,541
1158 Total					0		0
1159	SS Dallas VP of Workforce Development	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,176,140)	10.24%	(222,734)
1159	SS Dallas VP of Workforce Development		9200	A&G-Administrative & general salaries	343,646	10.24%	35,189
1159	SS Dallas VP of Workforce Development		9210	A&G-Office supplies & expense	1,648,171	10.24%	168,773
1159	SS Dallas VP of Workforce Development		9260	A&G-Employee pensions and benefits	182,846	10.24%	18,703
1159	SS Dallas VP of Workforce Development		9320	A&G-Maintenance of general plant	677	10.24%	69
1159 Total					(0)		(0)
1161	SS Dallas Benefits and Payroll Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(502,765)	10.24%	(51,483)
1161	SS Dallas Benefits and Payroll Accounting		9200	A&G-Administrative & general salaries	368,804	10.24%	37,561
1161	SS Dallas Benefits and Payroll Accounting		9210	A&G-Office supplies & expense	6,984	10.24%	920
1161	SS Dallas Benefits and Payroll Accounting		9260	A&G-Employee pensions and benefits	126,914	10.24%	12,996
1161	SS Dallas Benefits and Payroll Accounting		9320	A&G-Maintenance of general plant	62	10.24%	6
1161 Total					0		0
1164	SS Dallas IT Security	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(3,040,177)	10.24%	(311,314)
1164	SS Dallas IT Security		9200	A&G-Administrative & general salaries	885,831	10.24%	88,641
1164	SS Dallas IT Security		9210	A&G-Office supplies & expense	1,246,791	10.24%	127,671
1164	SS Dallas IT Security		9230	A&G-Outside services employed	279,533	10.24%	28,624
1164	SS Dallas IT Security		9260	A&G-Employee pensions and benefits	299,508	10.24%	30,670
1164	SS Dallas IT Security		9302	Miscellaneous general expenses	1,895	10.24%	194
1164	SS Dallas IT Security		9310	A&G-Rents	299,938	10.24%	30,714
1164	SS Dallas IT Security		9320	A&G-Maintenance of general plant	46,682	10.24%	4,801
1164 Total					0		0

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div	
1167	SS Dallas IT Enterprise Architecture	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(642,176)	10.55%	(67,750)	
1167	SS Dallas IT Enterprise Architecture		9200	A&G-Administrative & general salaries	448,537	10.55%	47,321	
1167	SS Dallas IT Enterprise Architecture		9210	A&G-Office supplies & expense	32,194	10.55%	3,366	
1167	SS Dallas IT Enterprise Architecture		9230	A&G-Outside services employed	634	10.55%	56	
1167	SS Dallas IT Enterprise Architecture		9260	A&G-Employee pensions and benefits	165,194	10.55%	16,373	
1167	SS Dallas IT Enterprise Architecture		9310	A&G-Rents	4,845	10.55%	511	
1167	SS Dallas IT Enterprise Architecture		9320	A&G-Maintenance of general plant	873	10.55%	92	
1167 Total					(0)		(0)	
1171	SS Dallas Regulatory Accounting	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(242,041)	10.55%	(25,535)	
1171	SS Dallas Regulatory Accounting		9200	A&G-Administrative & general salaries	172,233	10.55%	18,171	
1171	SS Dallas Regulatory Accounting		9210	A&G-Office supplies & expense	2,943	10.55%	310	
1171	SS Dallas Regulatory Accounting		9260	A&G-Employee pensions and benefits	69,593	10.55%	6,287	
1171	SS Dallas Regulatory Accounting		9310	A&G-Rents	7,272	10.55%	767	
1171 Total						(0)		(0)
1201	SS Dallas President & CEO	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(4,627,932)	10.24%	(473,900)	
1201	SS Dallas President & CEO		9200	A&G-Administrative & general salaries	1,063,037	10.24%	108,855	
1201	SS Dallas President & CEO		9210	A&G-Office supplies & expense	46,389	10.24%	4,750	
1201	SS Dallas President & CEO		9260	A&G-Employee pensions and benefits	3,371,513	10.24%	345,243	
1201	SS Dallas President & CEO		9302	Miscellaneous general expenses	44,850	10.24%	4,593	
1201	SS Dallas President & CEO		9310	A&G-Rents	101,201	10.24%	10,363	
1201	SS Dallas President & CEO		9320	A&G-Maintenance of general plant	943	10.24%	97	
1201 Total					(0)		(0)	
1205	SS Dallas SVP Safety & Enterprise Services	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,129,732)	10.24%	(115,685)	
1205	SS Dallas SVP Safety & Enterprise Services		9120	Sales-Demonstrating and selling expenses	2,500	10.24%	256	
1205	SS Dallas SVP Safety & Enterprise Services		9200	A&G-Administrative & general salaries	371,529	10.24%	38,045	
1205	SS Dallas SVP Safety & Enterprise Services		9210	A&G-Office supplies & expense	9,137	10.24%	938	
1205	SS Dallas SVP Safety & Enterprise Services		9260	A&G-Employee pensions and benefits	881,894	10.24%	89,805	
1205	SS Dallas SVP Safety & Enterprise Services		9310	A&G-Rents	64,872	10.24%	6,643	
1205 Total					0		0	
1209	SS Dallas Safety & Compliance	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,571,625)	10.55%	(165,806)	
1209	SS Dallas Safety & Compliance		8740	Mains and Services Expenses	822	10.55%	87	
1209	SS Dallas Safety & Compliance		8800	Distribution-Other expenses	41	10.55%	4	
1209	SS Dallas Safety & Compliance		9200	A&G-Administrative & general salaries	343,132	10.55%	36,200	
1209	SS Dallas Safety & Compliance		9210	A&G-Office supplies & expense	478,581	10.55%	50,490	
1209	SS Dallas Safety & Compliance		9230	A&G-Outside services employed	6,064	10.55%	642	
1209	SS Dallas Safety & Compliance		9250	A&G-Injuries & damages	578,397	10.55%	61,021	
1209	SS Dallas Safety & Compliance		9260	A&G-Employee pensions and benefits	182,628	10.55%	17,157	
1209	SS Dallas Safety & Compliance		9320	A&G-Maintenance of general plant	1,939	10.55%	205	
1209 Total						(0)		(0)
1212	SS CSC-Customer Contact Management	Customer	9220	A&G-Administrative expense transferred-Credit	(21,787,556)	10.90%	(2,374,844)	
1212	SS CSC-Customer Contact Management		8740	Mains and Services Expenses	14,718	10.90%	1,604	
1212	SS CSC-Customer Contact Management		9010	Customer accounts-Operation supervision	2,883,144	10.90%	314,263	
1212	SS CSC-Customer Contact Management		9030	Customer accounts-Customer records and collections expenses	11,354,498	10.90%	1,237,640	
1212	SS CSC-Customer Contact Management		9200	A&G-Administrative & general salaries	47,011	10.90%	5,124	
1212	SS CSC-Customer Contact Management		9210	A&G-Office supplies & expense	1,809,393	10.90%	197,224	
1212	SS CSC-Customer Contact Management		9230	A&G-Outside services employed	7,002	10.90%	763	
1212	SS CSC-Customer Contact Management		9260	A&G-Employee pensions and benefits	4,951,020	10.90%	539,661	
1212	SS CSC-Customer Contact Management		9302	Miscellaneous general expenses	88,362	10.90%	9,531	
1212	SS CSC-Customer Contact Management		9310	A&G-Rents	631,935	10.90%	68,681	
1212	SS CSC-Customer Contact Management		9320	A&G-Maintenance of general plant	472	10.90%	51	
1212 Total						(0)		(0)
1213	SS Dallas Quality Assurance		Customer	9220	A&G-Administrative expense transferred-Credit	(698,219)	10.90%	(76,106)
1213	SS Dallas Quality Assurance	9010		Customer accounts-Operation supervision	185,334	10.90%	21,291	
1213	SS Dallas Quality Assurance	9030		Customer accounts-Customer records and collections expenses	340,822	10.90%	37,150	
1213	SS Dallas Quality Assurance	9210		A&G-Office supplies & expense	11,088	10.90%	1,209	
1213	SS Dallas Quality Assurance	9260		A&G-Employee pensions and benefits	150,632	10.90%	16,419	
1213	SS Dallas Quality Assurance	9320		A&G-Maintenance of general plant	343	10.90%	37	
1213 Total					(0)		(0)	

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1214	SS Dallas Workforce Management	Customer	9220	A&G-Administrative expense transferred-Credit	(776,168)	10.90%	(84,602)
1214	SS Dallas Workforce Management		9010	Customer accounts-Operation supervision	141,008	10.90%	15,370
1214	SS Dallas Workforce Management		9030	Customer accounts-Customer records and collections expenses	437,227	10.90%	47,658
1214	SS Dallas Workforce Management		9210	A&G-Office supplies & expense	11,127	10.90%	1,213
1214	SS Dallas Workforce Management		9260	A&G-Employee pensions and benefits	166,508	10.90%	20,329
1214	SS Dallas Workforce Management		9320	A&G-Maintenance of general plant	299	10.90%	33
1214 Total					0		0
1215	SS Dispatch Operations	Customer	9220	A&G-Administrative expense transferred-Credit	(5,780,314)	10.90%	(630,054)
1215	SS Dispatch Operations		8800	Distribution-Other expenses	54	10.90%	6
1215	SS Dispatch Operations		9010	Customer accounts-Operation supervision	597,872	10.90%	65,146
1215	SS Dispatch Operations		9030	Customer accounts-Customer records and collections expenses	3,209,035	10.90%	349,785
1215	SS Dispatch Operations		9200	A&G-Administrative & general salaries	354,477	10.90%	38,638
1215	SS Dispatch Operations		9210	A&G-Office supplies & expense	131,060	10.90%	14,286
1215	SS Dispatch Operations		9230	A&G-Outside services employed	10,898	10.90%	1,166
1215	SS Dispatch Operations		9260	A&G-Employee pensions and benefits	1,464,270	10.90%	159,605
1215	SS Dispatch Operations		9310	A&G-Rents	13,048	10.90%	1,422
1215 Total					(0)		(0)
1216	SS Dallas Training & Knowledge Mgmt	Customer	9220	A&G-Administrative expense transferred-Credit	(1,240,864)	10.90%	(135,254)
1216	SS Dallas Training & Knowledge Mgmt		9200	A&G-Administrative & general salaries	830,193	10.90%	90,491
1216	SS Dallas Training & Knowledge Mgmt		9210	A&G-Office supplies & expense	121,232	10.90%	13,214
1216	SS Dallas Training & Knowledge Mgmt		9260	A&G-Employee pensions and benefits	287,247	10.90%	31,310
1216	SS Dallas Training & Knowledge Mgmt		9320	A&G-Maintenance of general plant	2,191	10.90%	239
1216 Total					(0)		(0)
1224	SS Dallas CSO Human Resources	Customer	9220	A&G-Administrative expense transferred-Credit	(1,486,280)	10.90%	(162,004)
1224	SS Dallas CSO Human Resources		9010	Customer accounts-Operation supervision	961	10.90%	105
1224	SS Dallas CSO Human Resources		9030	Customer accounts-Customer records and collections expenses	45,096	10.90%	4,915
1224	SS Dallas CSO Human Resources		9200	A&G-Administrative & general salaries	447,280	10.90%	48,754
1224	SS Dallas CSO Human Resources		9210	A&G-Office supplies & expense	821,533	10.90%	89,547
1224	SS Dallas CSO Human Resources		9260	A&G-Employee pensions and benefits	170,908	10.90%	18,629
1224	SS Dallas CSO Human Resources		9320	A&G-Maintenance of general plant	500	10.90%	55
1224 Total					0		0
1226	SS Dallas Customer Service	Customer	9220	A&G-Administrative expense transferred-Credit	(2,865,529)	10.90%	(290,543)
1226	SS Dallas Customer Service		8700	Distribution-Operation supervision and engineering	30	10.90%	3
1226	SS Dallas Customer Service		9010	Customer accounts-Operation supervision	55	10.90%	6
1226	SS Dallas Customer Service		9030	Customer accounts-Customer records and collections expenses	145	10.90%	16
1226	SS Dallas Customer Service		9200	A&G-Administrative & general salaries	484,874	10.90%	52,851
1226	SS Dallas Customer Service		9210	A&G-Office supplies & expense	865,537	10.90%	94,344
1226	SS Dallas Customer Service		9260	A&G-Employee pensions and benefits	338,047	10.90%	36,847
1226	SS Dallas Customer Service		9310	A&G-Rents	976,841	10.90%	106,476
1226 Total					0		-
1227	SS Dallas Business Processes and Change Management	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(4,080,651)	10.55%	(430,509)
1227	SS Dallas Business Processes and Change Management		9010	Customer accounts-Operation supervision	12,570	10.55%	1,326
1227	SS Dallas Business Processes and Change Management		9030	Customer accounts-Customer records and collections expenses	1,833,555	10.55%	193,440
1227	SS Dallas Business Processes and Change Management		9200	A&G-Administrative & general salaries	814,766	10.55%	85,958
1227	SS Dallas Business Processes and Change Management		9210	A&G-Office supplies & expense	486,794	10.55%	51,366
1227	SS Dallas Business Processes and Change Management		9260	A&G-Employee pensions and benefits	928,740	10.55%	97,982
1227	SS Dallas Business Processes and Change Management		9310	A&G-Rents	862	10.55%	101
1227	SS Dallas Business Processes and Change Management		9320	A&G-Maintenance of general plant	3,275	10.55%	345
1227 Total					0		0
1228	SS Dallas Customer Revenue Management	Customer	9220	A&G-Administrative expense transferred-Credit	(11,881,969)	10.90%	(1,295,135)
1228	SS Dallas Customer Revenue Management		8700	Distribution-Operation supervision and engineering	794	10.90%	87
1228	SS Dallas Customer Revenue Management		8740	Mains and Services Expenses	6,706	10.90%	731
1228	SS Dallas Customer Revenue Management		9010	Customer accounts-Operation supervision	1,369,179	10.90%	148,151
1228	SS Dallas Customer Revenue Management		9020	Customer accounts-Meter reading expenses	76	10.90%	8
1228	SS Dallas Customer Revenue Management		9030	Customer accounts-Customer records and collections expenses	6,962,081	10.90%	757,777
1228	SS Dallas Customer Revenue Management		9210	A&G-Office supplies & expense	704,158	10.90%	76,753
1228	SS Dallas Customer Revenue Management		9230	A&G-Outside services employed	39,249	10.90%	4,278
1228	SS Dallas Customer Revenue Management		9260	A&G-Employee pensions and benefits	2,816,145	10.90%	306,960
1228	SS Dallas Customer Revenue Management		9301	A&G-General advertising expense	66	10.90%	7
1228	SS Dallas Customer Revenue Management		9320	A&G-Maintenance of general plant	3,516	10.90%	383
1228 Total					(0)		(0)

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1229	SS Dallas Pipeline Safety	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,433,732)	10.55%	(151,256)
1229	SS Dallas Pipeline Safety		9030	Customer accounts-Customer records and collections expenses	348	10.55%	37
1229	SS Dallas Pipeline Safety		9200	A&G-Administrative & general salaries	638,850	10.55%	67,399
1229	SS Dallas Pipeline Safety		9210	A&G-Office supplies & expense	412,780	10.55%	43,548
1229	SS Dallas Pipeline Safety		9240	A&G-Property insurance	(33,750)	10.55%	(3,561)
1229	SS Dallas Pipeline Safety		9260	A&G-Employee pensions and benefits	415,098	10.55%	43,793
1229	SS Dallas Pipeline Safety		9320	A&G-Maintenance of general plant	406	10.55%	43
1229 Total					(0)		(0)
1401	SS Dallas Employment & Employee Relations	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,105,270)	10.55%	(116,711)
1401	SS Dallas Employment & Employee Relations		9200	A&G-Administrative & general salaries	544,249	10.55%	57,418
1401	SS Dallas Employment & Employee Relations		9210	A&G-Office supplies & expense	104,369	10.55%	11,011
1401	SS Dallas Employment & Employee Relations		9230	A&G-Outside services employed	24,028	10.55%	2,535
1401	SS Dallas Employment & Employee Relations		9260	A&G-Employee pensions and benefits	249,185	10.55%	26,289
1401	SS Dallas Employment & Employee Relations		9302	Miscellaneous general expenses	52,753	10.55%	5,565
1401	SS Dallas Employment & Employee Relations		9310	A&G-Rents	131,424	10.55%	13,865
1401	SS Dallas Employment & Employee Relations		9320	A&G-Maintenance of general plant	262	10.55%	28
1401 Total					0		0
1402	SS Dallas Executive Compensation	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(455,021)	10.24%	(47,618)
1402	SS Dallas Executive Compensation		9230	A&G-Outside services employed	394,552	10.24%	40,402
1402	SS Dallas Executive Compensation		9250	A&G-Injuries & damages	36,748	10.24%	3,783
1402	SS Dallas Executive Compensation		9260	A&G-Employee pensions and benefits	33,721	10.24%	3,453
1402 Total					0		0
1403	SS Dallas Human Resources - SVP	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,045,865)	10.24%	(107,097)
1403	SS Dallas Human Resources - SVP		8740	Mains and Services Expenses	92	10.24%	9
1403	SS Dallas Human Resources - SVP		9200	A&G-Administrative & general salaries	578,599	10.24%	59,249
1403	SS Dallas Human Resources - SVP		9210	A&G-Office supplies & expense	19,570	10.24%	2,004
1403	SS Dallas Human Resources - SVP		9260	A&G-Employee pensions and benefits	367,825	10.24%	37,565
1403	SS Dallas Human Resources - SVP		9310	A&G-Rents	75,779	10.24%	8,169
1403 Total					(0)		(0)
1405	SS Dallas Benefits	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,140,371)	10.55%	(120,309)
1405	SS Dallas Benefits		9200	A&G-Administrative & general salaries	611,813	10.55%	64,546
1405	SS Dallas Benefits		9210	A&G-Office supplies & expense	25,545	10.55%	2,695
1405	SS Dallas Benefits		9260	A&G-Employee pensions and benefits	340,267	10.55%	35,898
1405	SS Dallas Benefits		9302	Miscellaneous general expenses	516	10.55%	54
1405	SS Dallas Benefits		9310	A&G-Rents	160,843	10.55%	16,969
1405	SS Dallas Benefits		9320	A&G-Maintenance of general plant	1,387	10.55%	146
1405 Total					(0)		(0)
1407	SS Dallas Facilities	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,669,549)	10.24%	(170,982)
1407	SS Dallas Facilities		8740	Mains and Services Expenses	10,382	10.24%	1,061
1407	SS Dallas Facilities		9200	A&G-Administrative & general salaries	610,880	10.24%	62,552
1407	SS Dallas Facilities		9210	A&G-Office supplies & expense	62,499	10.24%	6,400
1407	SS Dallas Facilities		9260	A&G-Employee pensions and benefits	262,004	10.24%	26,829
1407	SS Dallas Facilities		9310	A&G-Rents	723,363	10.24%	74,072
1407	SS Dallas Facilities		9320	A&G-Maintenance of general plant	461	10.24%	47
1407 Total					0		0
1408	SS Dallas Employee Development	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,904,220)	10.24%	(194,992)
1408	SS Dallas Employee Development		8580	Mains expenses	463	10.24%	47
1408	SS Dallas Employee Development		8700	Distribution-Operation supervision and engineering	1,988	10.24%	200
1408	SS Dallas Employee Development		8740	Mains and Services Expenses	3,222	10.24%	330
1408	SS Dallas Employee Development		9010	Customer accounts-Operation supervision	168	10.24%	17
1408	SS Dallas Employee Development		9200	A&G-Administrative & general salaries	809,582	10.24%	82,902
1408	SS Dallas Employee Development		9210	A&G-Office supplies & expense	585,099	10.24%	59,914
1408	SS Dallas Employee Development		9260	A&G-Employee pensions and benefits	423,495	10.24%	43,366
1408	SS Dallas Employee Development		9310	A&G-Rents	78,295	10.24%	8,120
1408	SS Dallas Employee Development		9320	A&G-Maintenance of general plant	925	10.24%	95
1408 Total					(0)		(0)

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1414	SS Tech Training Delivery	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(2,372,489)	10.55%	(250,296)
1414	SS Tech Training Delivery		8700	Distribution-Operation supervision and engineering	2,064	10.55%	217
1414	SS Tech Training Delivery		8740	Mains and Services Expenses	94,650	10.55%	9,988
1414	SS Tech Training Delivery		8800	Distribution-Other expenses	(3,840)	10.55%	(405)
1414	SS Tech Training Delivery		9010	Customer accounts-Operation supervision	41	10.55%	4
1414	SS Tech Training Delivery		9200	A&G-Administrative & general salaries	836,910	10.55%	88,294
1414	SS Tech Training Delivery		9210	A&G-Office supplies & expense	1,108,771	10.55%	116,975
1414	SS Tech Training Delivery		9260	A&G-Employee pensions and benefits	289,571	10.55%	30,550
1414	SS Tech Training Delivery		9302	Miscellaneous general expenses	637	10.55%	67
1414	SS Tech Training Delivery		9310	A&G-Rents	43,282	10.55%	4,564
1414	SS Tech Training Delivery		9320	A&G-Maintenance of general plant	433	10.55%	46
1414 Total					0		0
1415	SS Tech Training Prog & Curriculum	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(259,232)	10.55%	(27,349)
1415	SS Tech Training Prog & Curriculum		9200	A&G-Administrative & general salaries	187,432	10.55%	19,774
1415	SS Tech Training Prog & Curriculum		9210	A&G-Office supplies & expense	6,943	10.55%	733
1415	SS Tech Training Prog & Curriculum		9260	A&G-Employee pensions and benefits	84,852	10.55%	8,842
1415 Total					(0)		(0)
1416	SS Dallas Compensation and HRMS	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,357,481)	10.24%	(139,007)
1416	SS Dallas Compensation and HRMS		9200	A&G-Administrative & general salaries	779,236	10.24%	79,794
1416	SS Dallas Compensation and HRMS		9210	A&G-Office supplies & expense	61,648	10.24%	6,313
1416	SS Dallas Compensation and HRMS		9230	A&G-Outside services employed	232,197	10.24%	23,777
1416	SS Dallas Compensation and HRMS		9260	A&G-Employee pensions and benefits	283,689	10.24%	29,048
1416	SS Dallas Compensation and HRMS		9310	A&G-Rents	487	10.24%	50
1416	SS Dallas Compensation and HRMS		9320	A&G-Maintenance of general plant	254	10.24%	26
1416 Total					(0)		(0)
1420	SS Dallas EAPC	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(68,139)	10.24%	(6,977)
1420	SS Dallas EAPC		9010	Customer accounts-Operation supervision	4,560	10.24%	467
1420	SS Dallas EAPC		9030	Customer accounts-Customer records and collections expenses	11	10.24%	1
1420	SS Dallas EAPC		9210	A&G-Office supplies & expense	63,598	10.24%	6,509
1420 Total					-		-
1463	SS HR Benefit Variance	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	612,890	10.24%	62,760
1463	SS HR Benefit Variance		9280	A&G-Employee pensions and benefits	(612,890)	10.24%	(62,760)
1463 Total					0		0
1501	SS Corporate Legal	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(5,585,271)	10.24%	(571,932)
1501	SS Corporate Legal		9200	A&G-Administrative & general salaries	2,785,770	10.24%	285,263
1501	SS Corporate Legal		9210	A&G-Office supplies & expense	43,657	10.24%	4,471
1501	SS Corporate Legal		9230	A&G-Outside services employed	183,665	10.24%	18,807
1501	SS Corporate Legal		9260	A&G-Employee pensions and benefits	2,037,450	10.24%	208,635
1501	SS Corporate Legal		9302	Miscellaneous general expenses	233,228	10.24%	23,883
1501	SS Corporate Legal		9310	A&G-Rents	300,080	10.24%	30,728
1501	SS Corporate Legal		9320	A&G-Maintenance of general plant	1,420	10.24%	145
1501 Total					0		0
1502	SS Corporate Secretary	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,440,659)	10.24%	(147,523)
1502	SS Corporate Secretary		9210	A&G-Office supplies & expense	4,114	10.24%	421
1502	SS Corporate Secretary		9302	Miscellaneous general expenses	1,428,994	10.24%	146,329
1502	SS Corporate Secretary		9310	A&G-Rents	7,551	10.24%	773
1502 Total					0		0
1503	SS Corporate Governmental Affairs	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(753,288)	10.55%	(79,472)
1503	SS Corporate Governmental Affairs		9200	A&G-Administrative & general salaries	380,719	10.55%	39,056
1503	SS Corporate Governmental Affairs		9210	A&G-Office supplies & expense	34,391	10.55%	3,628
1503	SS Corporate Governmental Affairs		9260	A&G-Employee pensions and benefits	352,608	10.55%	37,200
1503	SS Corporate Governmental Affairs		9310	A&G-Rents	5,034	10.55%	531
1503	SS Corporate Governmental Affairs		9320	A&G-Maintenance of general plant	536	10.55%	57
1503 Total					(0)		(0)

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1504	SS Corporate Records Management	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(687,602)	10.55%	(72,542)
1504	SS Corporate Records Management		9200	A&G-Administrative & general salaries	182,447	10.55%	20,303
1504	SS Corporate Records Management		9210	A&G-Office supplies & expense	90,947	10.55%	9,595
1504	SS Corporate Records Management		9260	A&G-Employee pensions and benefits	66,587	10.55%	7,025
1504	SS Corporate Records Management		9302	Miscellaneous general expenses	36,914	10.55%	3,894
1504	SS Corporate Records Management		9310	A&G-Rents	98,388	10.55%	10,380
1504	SS Corporate Records Management		9320	A&G-Maintenance of general plant	202,320	10.55%	21,345
1504 Total					(0)		(0)
1505	SS Corporate Gas Contract Administration	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(202,022)	10.55%	(21,313)
1505	SS Corporate Gas Contract Administration		9200	A&G-Administrative & general salaries	183,262	10.55%	14,059
1505	SS Corporate Gas Contract Administration		9210	A&G-Office supplies & expense	2,876	10.55%	303
1505	SS Corporate Gas Contract Administration		9260	A&G-Employee pensions and benefits	46,109	10.55%	4,864
1505	SS Corporate Gas Contract Administration		9310	A&G-Rents	19,140	10.55%	2,019
1505	SS Corporate Gas Contract Administration		9320	A&G-Maintenance of general plant	935	10.55%	67
1505 Total					(0)		(0)
1508	SS Corporate Energy Assistance	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(852,971)	12.86%	(108,692)
1508	SS Corporate Energy Assistance		9200	A&G-Administrative & general salaries	482,140	12.86%	59,431
1508	SS Corporate Energy Assistance		9210	A&G-Office supplies & expense	116,012	12.86%	14,919
1508	SS Corporate Energy Assistance		9260	A&G-Employee pensions and benefits	188,880	12.86%	24,290
1508	SS Corporate Energy Assistance		9310	A&G-Rents	85,939	12.86%	11,052
1508 Total					(0)		(0)
1821	SS Gas Supply Executive	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(852,959)	10.53%	(89,817)
1821	SS Gas Supply Executive		9200	A&G-Administrative & general salaries	349,313	10.53%	36,783
1821	SS Gas Supply Executive		9210	A&G-Office supplies & expense	86,601	10.53%	9,119
1821	SS Gas Supply Executive		9230	A&G-Outside services employed	6,083	10.53%	638
1821	SS Gas Supply Executive		9260	A&G-Employee pensions and benefits	313,764	10.53%	33,039
1821	SS Gas Supply Executive		9310	A&G-Rents	97,218	10.53%	10,237
1821 Total					(0)		(0)
1822	SS Dallas-Regional Gas Supply	Composite - WTX and MTX	9220	A&G-Administrative expense transferred-Credit	(375,062)	0.00%	-
1822	SS Dallas-Regional Gas Supply		9200	A&G-Administrative & general salaries	248,719	0.00%	-
1822	SS Dallas-Regional Gas Supply		9210	A&G-Office supplies & expense	13,042	0.00%	-
1822	SS Dallas-Regional Gas Supply		9260	A&G-Employee pensions and benefits	114,344	0.00%	-
1822	SS Dallas-Regional Gas Supply		9320	A&G-Maintenance of general plant	957	0.00%	-
1822 Total					(0)		-
1823	SS Dallas Gas Contract Admin	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(528,443)	12.86%	(67,701)
1823	SS Dallas Gas Contract Admin		9200	A&G-Administrative & general salaries	355,621	12.86%	45,733
1823	SS Dallas Gas Contract Admin		9210	A&G-Office supplies & expense	17,395	12.86%	2,237
1823	SS Dallas Gas Contract Admin		9260	A&G-Employee pensions and benefits	152,865	12.86%	19,658
1823	SS Dallas Gas Contract Admin		9302	Miscellaneous general expenses	443	12.86%	57
1823	SS Dallas Gas Contract Admin		9320	A&G-Maintenance of general plant	119	12.86%	15
1823 Total					(0)		(0)
1825	SS Franklin-Gas Control & Storage	Composite - Atmos 5 and TLGP	9220	A&G-Administrative expense transferred-Credit	(482,037)	24.80%	(122,025)
1825	SS Franklin-Gas Control & Storage		8700	Distribution-Operation supervision and engineering	25	24.80%	6
1825	SS Franklin-Gas Control & Storage		9200	A&G-Administrative & general salaries	288,464	24.80%	74,019
1825	SS Franklin-Gas Control & Storage		9210	A&G-Office supplies & expense	27,448	24.80%	6,807
1825	SS Franklin-Gas Control & Storage		9260	A&G-Employee pensions and benefits	163,566	24.80%	38,084
1825	SS Franklin-Gas Control & Storage		9302	Miscellaneous general expenses	12,535	24.80%	3,109
1825 Total					(0)		(0)
1826	SS New Orleans Gas Supply & Services	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(499,696)	12.86%	(64,261)
1826	SS New Orleans Gas Supply & Services		9200	A&G-Administrative & general salaries	187,203	12.86%	24,074
1826	SS New Orleans Gas Supply & Services		9210	A&G-Office supplies & expense	78,071	12.86%	10,040
1826	SS New Orleans Gas Supply & Services		9230	A&G-Outside services employed	114,490	12.86%	14,723
1826	SS New Orleans Gas Supply & Services		9260	A&G-Employee pensions and benefits	119,932	12.86%	15,423
1826 Total					(0)		(0)

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1827	SS Regional Supply Planning	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(726,641)	12.86%	(93,446)
1827	SS Regional Supply Planning		9200	A&G-Administrative & general salaries	423,395	12.86%	54,445
1827	SS Regional Supply Planning		9210	A&G-Office supplies & expense	125,508	12.86%	16,140
1827	SS Regional Supply Planning		9230	A&G-Outside services employed	22,814	12.86%	2,934
1827	SS Regional Supply Planning		9260	A&G-Employee pensions and benefits	154,907	12.86%	19,921
1827	SS Regional Supply Planning		9320	A&G-Maintenance of general plant	46	12.86%	6
1827 Total					(0)		(0)
1828	SS Jackson-West Region Gas Supply & Services	Composite - CO, KS, LA, MS	9220	A&G-Administrative expense transferred-Credit	(188,548)	0.00%	-
1828	SS Jackson-West Region Gas Supply & Services		9200	A&G-Administrative & general salaries	110,512	0.00%	-
1828	SS Jackson-West Region Gas Supply & Services		9210	A&G-Office supplies & expense	39,797	0.00%	-
1828	SS Jackson-West Region Gas Supply & Services		9260	A&G-Employee pensions and benefits	38,237	0.00%	-
1828 Total					(0)		-
1829	SS Franklin-East Region Gas Supply & Services	KY/Mid-States Only	9220	A&G-Administrative expense transferred-Credit	(38,887)	100.00%	(38,887)
1829	SS Franklin-East Region Gas Supply & Services		8700	Distribution-Operation supervision and engineering	75	100.00%	75
1829	SS Franklin-East Region Gas Supply & Services		9210	A&G-Office supplies & expense	38,812	100.00%	38,812
1829 Total					-		-
1831	SS Dallas Gas Supply	Mid-Tex Only	9220	A&G-Administrative expense transferred-Credit	(35,068)	0.00%	-
1831	SS Dallas Gas Supply		9210	A&G-Office supplies & expense	34,815	0.00%	-
1831	SS Dallas Gas Supply		9320	A&G-Maintenance of general plant	254	0.00%	-
1831 Total					(0)		-
1833	SS Dallas-Corporate Gas Supply Risk Mgmt	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(208,535)	12.86%	(26,818)
1833	SS Dallas-Corporate Gas Supply Risk Mgmt		9200	A&G-Administrative & general salaries	105,838	12.86%	13,611
1833	SS Dallas-Corporate Gas Supply Risk Mgmt		9210	A&G-Office supplies & expense	25,788	12.86%	3,316
1833	SS Dallas-Corporate Gas Supply Risk Mgmt		9230	A&G-Outside services employed	7,277	12.86%	936
1833	SS Dallas-Corporate Gas Supply Risk Mgmt		9260	A&G-Employee pensions and benefits	69,634	12.86%	8,955
1833 Total					(0)		(0)
1835	SS Franklin Gas Control	Composite - Atmos 5 and TLGP	9220	A&G-Administrative expense transferred-Credit	(1,577,458)	24.80%	(391,209)
1835	SS Franklin Gas Control		8700	Distribution-Operation supervision and engineering	50	24.80%	12
1835	SS Franklin Gas Control		9200	A&G-Administrative & general salaries	958,194	24.80%	237,632
1835	SS Franklin Gas Control		9210	A&G-Office supplies & expense	79,202	24.80%	19,642
1835	SS Franklin Gas Control		9230	A&G-Outside services employed	122,323	24.80%	30,336
1835	SS Franklin Gas Control		9260	A&G-Employee pensions and benefits	331,535	24.80%	82,221
1835	SS Franklin Gas Control		9302	Miscellaneous general expenses	1,582	24.80%	387
1835	SS Franklin Gas Control		9310	A&G-Rents	83,221	24.80%	20,639
1835	SS Franklin Gas Control		9320	A&G-Maintenance of general plant	1,372	24.80%	340
1835 Total						0	
1836	SS TBS-System Support	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(438,587)	10.53%	(46,184)
1836	SS TBS-System Support		9200	A&G-Administrative & general salaries	250,219	10.53%	26,348
1836	SS TBS-System Support		9210	A&G-Office supplies & expense	21,591	10.53%	2,274
1836	SS TBS-System Support		9260	A&G-Employee pensions and benefits	164,220	10.53%	17,292
1836	SS TBS-System Support		9320	A&G-Maintenance of general plant	2,568	10.53%	270
1836 Total					(0)		(0)
1837	SS TBS-Application Support	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(989,199)	10.53%	(102,057)
1837	SS TBS-Application Support		9200	A&G-Administrative & general salaries	688,667	10.53%	72,538
1837	SS TBS-Application Support		9210	A&G-Office supplies & expense	12,375	10.53%	1,303
1837	SS TBS-Application Support		9260	A&G-Employee pensions and benefits	287,327	10.53%	28,150
1837	SS TBS-Application Support		9310	A&G-Rents	487	10.53%	51
1837	SS TBS-Application Support		9320	A&G-Maintenance of general plant	143	10.53%	15
1837 Total					(0)		(0)
1838	SS TBS-Technical Support	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(903,591)	10.53%	(95,148)
1838	SS TBS-Technical Support		9200	A&G-Administrative & general salaries	580,474	10.53%	61,124
1838	SS TBS-Technical Support		9210	A&G-Office supplies & expense	91,024	10.53%	9,585
1838	SS TBS-Technical Support		9230	A&G-Outside services employed	1,544	10.53%	163
1838	SS TBS-Technical Support		9260	A&G-Employee pensions and benefits	227,318	10.53%	23,937
1838	SS TBS-Technical Support		9302	Miscellaneous general expenses	2,308	10.53%	243
1838	SS TBS-Technical Support		9320	A&G-Maintenance of general plant	923	10.53%	97
1838 Total					0		0

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1839	SS TBS-Transportation & Scheduling	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(281,939)	10.53%	(30,741)
1839	SS TBS-Transportation & Scheduling		9200	A&G-Administrative & general salaries	203,299	10.53%	21,407
1839	SS TBS-Transportation & Scheduling		9210	A&G-Office supplies & expense	18,298	10.53%	1,927
1839	SS TBS-Transportation & Scheduling		9260	A&G-Employee pensions and benefits	70,342	10.53%	7,407
1839 Total					0		0
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1901	SS Dallas Employee Relocation Exp	Composite / Customer	9220	A&G-Administrative expense transferred-Credit	(188,654)	10.31%	(19,448)
1901	SS Dallas Employee Relocation Exp		8700	Distribution-Operation supervision and engineering	168	10.31%	17
1901	SS Dallas Employee Relocation Exp		9010	Customer accounts-Operation supervision	14,824	10.31%	1,508
1901	SS Dallas Employee Relocation Exp		9200	A&G-Administrative & general salaries	83,695	10.31%	8,828
1901	SS Dallas Employee Relocation Exp		9210	A&G-Office supplies & expense	56,151	10.31%	5,789
1901	SS Dallas Employee Relocation Exp		9280	A&G-Employee pensions and benefits	34,018	10.31%	3,507
1901 Total					(0)		(0)
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1903	SS Controller - Miscellaneous	Not Allocated to Business Units	9210	A&G-Office supplies & expense	10,938	0.00%	-
1903	SS Controller - Miscellaneous		9230	A&G-Outside services employed	778	0.00%	-
1903	SS Controller - Miscellaneous		9250	A&G-Injuries & damages	1,460,000	0.00%	-
1903	SS Controller - Miscellaneous		9260	A&G-Employee pensions and benefits	(316,331)	0.00%	-
1903 Total					1,145,383		-
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1904	SS Dallas Performance Plan	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(12,362,821)	10.24%	(1,265,953)
1904	SS Dallas Performance Plan		9260	A&G-Employee pensions and benefits	12,362,821	10.24%	1,265,953
1904 Total					(0)		(0)
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1905	SS Outside Director Retirement Cost	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,929,866)	10.24%	(300,020)
1905	SS Outside Director Retirement Cost		9302	Miscellaneous general expenses	2,929,866	10.24%	300,020
1905 Total					-		-
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1908	SS Dallas SEBP	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(5,158,431)	10.24%	(528,019)
1908	SS Dallas SEBP		9230	A&G-Outside services employed	13,078	10.24%	1,339
1908	SS Dallas SEBP		9260	A&G-Employee pensions and benefits	5,143,353	10.24%	526,679
1908 Total					(0)		(0)
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1910	SS Corporate Overhead Capitalized	OH Rate Based on Composite	9220	A&G-Administrative expense transferred-Credit	56,473,030	10.54%	5,852,257
1910	SS Corporate Overhead Capitalized		8740	Mains and Services Expenses	147	10.54%	15
1910	SS Corporate Overhead Capitalized		9200	A&G-Administrative & general salaries	(56,473,177)	10.54%	(5,952,273)
1910 Total					(0)		(0)
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1913	SS Dallas Fleet and Corporate Sourcing	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(712,665)	10.55%	(75,186)
1913	SS Dallas Fleet and Corporate Sourcing		8740	Mains and Services Expenses	1,218	10.55%	128
1913	SS Dallas Fleet and Corporate Sourcing		9030	Customer accounts-Customer records and collections expenses	28	10.55%	3
1913	SS Dallas Fleet and Corporate Sourcing		9200	A&G-Administrative & general salaries	541,269	10.55%	57,104
1913	SS Dallas Fleet and Corporate Sourcing		9210	A&G-Office supplies & expense	(78,844)	10.55%	(8,315)
1913	SS Dallas Fleet and Corporate Sourcing		9260	A&G-Employee pensions and benefits	187,279	10.55%	19,758
1913	SS Dallas Fleet and Corporate Sourcing		9310	A&G-Rents	81,716	10.55%	8,511
1913 Total					0		0
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1915	SS Dallas Insurance	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(19,701,748)	10.24%	(2,018,283)
1915	SS Dallas Insurance		9240	A&G-Property Insurance	282,089	10.24%	28,897
1915	SS Dallas Insurance		9250	A&G-Injuries & damages	19,419,659	10.24%	1,999,366
1915 Total					0		0
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1953	SS Dallas Enterprise Team Meeting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(69,934)	10.24%	(7,161)
1953	SS Dallas Enterprise Team Meeting		9210	A&G-Office supplies & expense	69,934	10.24%	7,161
1953 Total					0		0
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2016	Allocation %	Billed to KY-MidSt Div
1954	SS Dallas Culture Council	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,500)	10.24%	(256)
1954	SS Dallas Culture Council		9210	A&G-Office supplies & expense	2,500	10.24%	256
1954 Total					(0)		(0)

Summary by FERC Account		
Account	Account Description	Allocated to KY/Mid-States Div
8660	Mains expenses	47
8700	Distribution-Operation supervision and engineering	619
8740	Mains and Services Expenses	14,172
8800	Distribution-Other expenses	(395)
9010	Customer accounts-Operation supervision	567,654
9020	Customer accounts-Meter reading expenses	8
9030	Customer accounts-Customer records and collections expenses	2,833,538
9120	Sales-Demonstrating and selling expenses	725
9200	A&G-Administrative & general salaries	(1,056,638)
9210	A&G-Office supplies & expense	3,431,907
9230	A&G-Outside services employed	1,015,688
9240	A&G-Property insurance	25,337
9260	A&G-Injuries & damages	2,054,150
9260	A&G-Employee pensions and benefits	5,652,620
9301	A&G-General advertising expense	7
9302	Miscellaneous general expenses	605,979
9310	A&G-Rents	763,238
9320	A&G-Maintenance of general plant	32,993
		<u>15,742,659</u>



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-28**  
**Page 1 of 1**

**REQUEST:**

Provide a list and sum total of Shared Services Division (Division 002) allocation amounts using the Composite Allocation Factor charged to the Kentucky/Mid-States Division by FERC O&M and A&G expense account for the fiscal year ended September 30, 2017. Include the FERC account description as well as the account number. Provide the information in electronic format with all formulas intact.

**RESPONSE:**

Please see Attachment 1.

**ATTACHMENT:**

ATTACHMENT - Atmos Energy Corporation, AG\_1-28\_Att1 - SSU O&M Allocated to KY-Mid-States by FERC Account FY17.xlsx, 13 Pages.

Respondent: Laura Gillham

Atmos Energy Corporation  
SSU O&M By Cost Center Allocated to Kentucky/Mid-States Division  
Fiscal 2017

Note: Allocation Factors were revised In Nov-16 and Jan-17 due to the AEM sale and due to the EnLink plant acquisition in the Atmos Pipeline Texas Division.

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1001	SS Dallas Chief Operating Officer	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,915,984)	10.35%	(198,285)
1001	SS Dallas Chief Operating Officer		9210	Storage-Purification expenses	1,800	10.35%	155
1001	SS Dallas Chief Operating Officer		9200	A&G-Administrative & general salaries	595,426	10.35%	61,621
1001	SS Dallas Chief Operating Officer		9210	A&G-Office supplies & expense	1,365	10.35%	141
1001	SS Dallas Chief Operating Officer		9260	A&G-Employee pensions and benefits	1,317,693	10.35%	136,368
1001 Total					-		-
1101	SS Dallas Chief Financial Officer	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,955,339)	10.35%	(305,852)
1101	SS Dallas Chief Financial Officer		9200	A&G-Administrative & general salaries	3,096,068	10.35%	320,417
1101	SS Dallas Chief Financial Officer		9210	A&G-Office supplies & expense	128,617	10.35%	13,311
1101	SS Dallas Chief Financial Officer		9260	A&G-Employee pensions and benefits	(396,627)	10.35%	(40,013)
1101	SS Dallas Chief Financial Officer		9310	A&G-Rents	117,291	10.35%	12,138
1101 Total					0		0
1102	SS Utility Operations	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(566,416)	12.88%	(72,954)
1102	SS Utility Operations		9200	A&G-Administrative & general salaries	270,061	12.88%	34,784
1102	SS Utility Operations		9210	A&G-Office supplies & expense	8,326	12.88%	1,072
1102	SS Utility Operations		9260	A&G-Employee pensions and benefits	288,028	12.88%	37,098
1102 Total					(0)		(0)
1105	SS Dallas Audit	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(5,280,735)	10.35%	(546,362)
1105	SS Dallas Audit		9210	A&G-Office supplies & expense	213	10.35%	22
1105	SS Dallas Audit		9230	A&G-Outside services employed	5,190,078	10.35%	536,862
1105	SS Dallas Audit		9310	A&G-Rents	80,444	10.35%	8,356
1105 Total					0		0
1106	SS Dallas Treasurer	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(627,323)	10.35%	(64,901)
1106	SS Dallas Treasurer		9200	A&G-Administrative & general salaries	326,766	10.35%	33,806
1106	SS Dallas Treasurer		9210	A&G-Office supplies & expense	(39,897)	10.35%	(4,097)
1106	SS Dallas Treasurer		9230	A&G-Outside services employed	17,037	10.35%	1,763
1106	SS Dallas Treasurer		9260	A&G-Employee pensions and benefits	280,272	10.35%	28,986
1106	SS Dallas Treasurer		9310	A&G-Rents	42,720	10.35%	4,420
1106	SS Dallas Treasurer		9320	A&G-Maintenance of general plant	124	10.35%	13
1106 Total					0		0
1107	SS Dallas Treasury	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,762,548)	10.35%	(182,460)
1107	SS Dallas Treasury		9200	A&G-Administrative & general salaries	519,089	10.35%	53,736
1107	SS Dallas Treasury		9210	A&G-Office supplies & expense	105,694	10.35%	10,942
1107	SS Dallas Treasury		9230	A&G-Outside services employed	12,615	10.35%	1,306
1107	SS Dallas Treasury		9260	A&G-Employee pensions and benefits	222,639	10.35%	23,048
1107	SS Dallas Treasury		9302	Miscellaneous general expenses	830,475	10.35%	85,971
1107	SS Dallas Treasury		9310	A&G-Rents	72,036	10.35%	7,457
1107 Total					0		0
1108	SS Dallas Risk Management	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(748,438)	10.35%	(77,449)
1108	SS Dallas Risk Management		8740	Mains and Services Expenses	85	10.35%	9
1108	SS Dallas Risk Management		9200	A&G-Administrative & general salaries	404,290	10.35%	41,836
1108	SS Dallas Risk Management		9210	A&G-Office supplies & expense	75,700	10.35%	7,833
1108	SS Dallas Risk Management		9230	A&G-Outside services employed	16,891	10.35%	1,748
1108	SS Dallas Risk Management		9260	A&G-Employee pensions and benefits	184,904	10.35%	19,134
1108	SS Dallas Risk Management		9310	A&G-Rents	66,669	10.35%	6,889
1108 Total					0		0
1110	SS Dallas Supply Chain Mgmt	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(210,490)	10.44%	(21,972)
1110	SS Dallas Supply Chain Mgmt		9200	A&G-Administrative & general salaries	106,555	10.44%	11,123
1110	SS Dallas Supply Chain Mgmt		9210	A&G-Office supplies & expense	14,767	10.44%	1,541
1110	SS Dallas Supply Chain Mgmt		9260	A&G-Employee pensions and benefits	80,984	10.44%	8,454
1110	SS Dallas Supply Chain Mgmt		9310	A&G-Rents	8,184	10.44%	854
1110 Total					0		0

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1112	SS Dallas Mail & Supply	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(500,749)	10.44%	(52,272)
1112	SS Dallas Mail & Supply		9200	A&G-Administrative & general salaries	123,605	10.44%	12,903
1112	SS Dallas Mail & Supply		9210	A&G-Office supplies & expense	279,261	10.44%	29,151
1112	SS Dallas Mail & Supply		9260	A&G-Employee pensions and benefits	41,940	10.44%	4,378
1112	SS Dallas Mail & Supply		9310	A&G-Rents	55,944	10.44%	5,840
1112 Total					0		0
1114	SS Dallas Vice Pres & Controller	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(555,992)	10.35%	(61,677)
1114	SS Dallas Vice Pres & Controller		9200	A&G-Administrative & general salaries	284,396	10.35%	29,431
1114	SS Dallas Vice Pres & Controller		9210	A&G-Office supplies & expense	53,671	10.35%	5,575
1114	SS Dallas Vice Pres & Controller		9230	A&G-Outside services employed	2,530	10.35%	282
1114	SS Dallas Vice Pres & Controller		9260	A&G-Employee pensions and benefits	183,448	10.35%	18,984
1114	SS Dallas Vice Pres & Controller		9310	A&G-Rents	71,376	10.35%	7,386
1114	SS Dallas Vice Pres & Controller		9320	A&G-Maintenance of general plant	371	10.35%	38
1114 Total				(0)		(0)	
1116	SS Dallas Taxation	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(695,914)	10.34%	(71,931)
1116	SS Dallas Taxation		9200	A&G-Administrative & general salaries	217,231	10.34%	22,453
1116	SS Dallas Taxation		9210	A&G-Office supplies & expense	59,576	10.34%	6,158
1116	SS Dallas Taxation		9230	A&G-Outside services employed	77,728	10.34%	8,034
1116	SS Dallas Taxation		9260	A&G-Employee pensions and benefits	226,812	10.34%	23,444
1116	SS Dallas Taxation		9310	A&G-Rents	114,569	10.34%	11,842
1116 Total					0		0
1117	SS Dallas Acctg Services	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(494,577)	10.38%	(51,351)
1117	SS Dallas Acctg Services		9200	A&G-Administrative & general salaries	205,389	10.38%	20,887
1117	SS Dallas Acctg Services		9210	A&G-Office supplies & expense	140,799	10.38%	14,619
1117	SS Dallas Acctg Services		9230	A&G-Outside services employed	37,971	10.38%	3,943
1117	SS Dallas Acctg Services		9260	A&G-Employee pensions and benefits	102,937	10.38%	10,888
1117	SS Dallas Acctg Services		9310	A&G-Rents	11,484	10.38%	1,192
1117	SS Dallas Acctg Services		9320	A&G-Maintenance of general plant	220	10.38%	23
1117 Total					4,222		0
1118	SS Dallas Supply Chain	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(724,592)	10.44%	(74,569)
1118	SS Dallas Supply Chain		9200	A&G-Administrative & general salaries	428,234	10.44%	44,701
1118	SS Dallas Supply Chain		9210	A&G-Office supplies & expense	113,877	10.44%	11,887
1118	SS Dallas Supply Chain		9260	A&G-Employee pensions and benefits	145,223	10.44%	15,159
1118	SS Dallas Supply Chain		9310	A&G-Rents	36,480	10.44%	3,808
1118	SS Dallas Supply Chain		9320	A&G-Maintenance of general plant	878	10.44%	92
1118 Total					(0)		(0)
1119	SS Dallas General Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(895,571)	10.35%	(71,966)
1119	SS Dallas General Accounting		9200	A&G-Administrative & general salaries	435,956	10.35%	45,106
1119	SS Dallas General Accounting		9210	A&G-Office supplies & expense	13,664	10.35%	1,414
1119	SS Dallas General Accounting		9260	A&G-Employee pensions and benefits	147,910	10.35%	15,303
1119	SS Dallas General Accounting		9310	A&G-Rents	95,040	10.35%	10,144
1119 Total					0		0
1120	SS Dallas Accounts Payable	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(720,755)	10.35%	(74,569)
1120	SS Dallas Accounts Payable		9010	Customer accounts-Operation supervision	146	10.35%	15
1120	SS Dallas Accounts Payable		9200	A&G-Administrative & general salaries	437,556	10.35%	45,289
1120	SS Dallas Accounts Payable		9210	A&G-Office supplies & expense	12,368	10.35%	1,280
1120	SS Dallas Accounts Payable		9260	A&G-Employee pensions and benefits	148,465	10.35%	15,360
1120	SS Dallas Accounts Payable		9310	A&G-Rents	122,220	10.35%	12,645
1120 Total					0		0
1121	SS Dallas Plant Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(947,925)	10.35%	(98,096)
1121	SS Dallas Plant Accounting		9200	A&G-Administrative & general salaries	586,646	10.35%	61,744
1121	SS Dallas Plant Accounting		9210	A&G-Office supplies & expense	102,015	10.35%	10,557
1121	SS Dallas Plant Accounting		9230	A&G-Outside services employed	(3,883)	10.35%	(379)
1121	SS Dallas Plant Accounting		9260	A&G-Employee pensions and benefits	202,365	10.35%	20,942
1121	SS Dallas Plant Accounting		9310	A&G-Rents	50,520	10.35%	5,228
1121	SS Dallas Plant Accounting		9320	A&G-Maintenance of general plant	43	10.35%	4
1121 Total					0		(0)

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div	
1123	SS Dallas Gas Accounting	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(499,135)	10.38%	(51,815)	
1123	SS Dallas Gas Accounting		9200	A&G-Administrative & general salaries	268,172	10.38%	27,639	
1123	SS Dallas Gas Accounting		9210	A&G-Office supplies & expense	21,232	10.38%	2,204	
1123	SS Dallas Gas Accounting		9260	A&G-Employee pensions and benefits	134,791	10.38%	13,992	
1123	SS Dallas Gas Accounting		9310	A&G-Rents	74,849	10.38%	7,779	
1123 Total					0		0	
1125	SS Dallas Financial Reporting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,523,969)	10.35%	(157,724)	
1125	SS Dallas Financial Reporting		9200	A&G-Administrative & general salaries	794,250	10.35%	82,201	
1125	SS Dallas Financial Reporting		9210	A&G-Office supplies & expense	37,270	10.35%	3,857	
1125	SS Dallas Financial Reporting		9230	A&G-Outside services employed	51,691	10.35%	5,350	
1125	SS Dallas Financial Reporting		9260	A&G-Employee pensions and benefits	349,134	10.35%	36,134	
1125	SS Dallas Financial Reporting		9302	Miscellaneous general expenses	131,160	10.35%	13,574	
1125	SS Dallas Financial Reporting		9310	A&G-Rents	159,992	10.35%	16,558	
1125	SS Dallas Financial Reporting		9320	A&G-Maintenance of general plant	472	10.35%	49	
1125 Total					(0)		(0)	
1126	SS Dallas Payroll	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(665,632)	10.35%	(68,902)	
1126	SS Dallas Payroll		9200	A&G-Administrative & general salaries	369,361	10.35%	38,221	
1126	SS Dallas Payroll		9210	A&G-Office supplies & expense	16,004	10.35%	1,656	
1126	SS Dallas Payroll		9230	A&G-Outside services employed	43,373	10.35%	4,488	
1126	SS Dallas Payroll		9260	A&G-Employee pensions and benefits	125,262	10.35%	12,961	
1126	SS Dallas Payroll		9310	A&G-Rents	111,852	10.35%	11,575	
1126 Total					0		0	
1128	SS Dallas Property & Sales Tax	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,604,627)	10.33%	(268,969)	
1128	SS Dallas Property & Sales Tax		9030	Customer accounts-Customer records and collections expenses	47,833	10.33%	4,939	
1128	SS Dallas Property & Sales Tax		9200	A&G-Administrative & general salaries	1,182,591	10.33%	122,112	
1128	SS Dallas Property & Sales Tax		9210	A&G-Office supplies & expense	356,447	10.33%	36,808	
1128	SS Dallas Property & Sales Tax		9230	A&G-Outside services employed	446,115	10.33%	46,065	
1128	SS Dallas Property & Sales Tax		9260	A&G-Employee pensions and benefits	449,604	10.33%	46,425	
1128	SS Dallas Property & Sales Tax		9310	A&G-Rents	121,776	10.33%	12,574	
1128	SS Dallas Property & Sales Tax		9320	A&G-Maintenance of general plant	48	10.33%	48	
1128 Total						(0)		(0)
1129	SS Dallas Income Tax		Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,366,195)	10.35%	(141,424)
1129	SS Dallas Income Tax	9200		A&G-Administrative & general salaries	581,250	10.35%	58,099	
1129	SS Dallas Income Tax	9210		A&G-Office supplies & expense	52,247	10.35%	5,408	
1129	SS Dallas Income Tax	9230		A&G-Outside services employed	515,093	10.35%	53,321	
1129	SS Dallas Income Tax	9260		A&G-Employee pensions and benefits	222,061	10.35%	22,987	
1129	SS Dallas Income Tax	9310		A&G-Rents	14,868	10.35%	1,539	
1129	SS Dallas Income Tax	9320		A&G-Maintenance of general plant	677	10.35%	70	
1129 Total						0		0
1130	SS Dallas Business Planning and Analysis	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,281,130)	10.35%	(132,571)	
1130	SS Dallas Business Planning and Analysis		9200	A&G-Administrative & general salaries	760,694	10.35%	78,716	
1130	SS Dallas Business Planning and Analysis		9210	A&G-Office supplies & expense	122,414	10.35%	12,667	
1130	SS Dallas Business Planning and Analysis		9260	A&G-Employee pensions and benefits	332,686	10.35%	34,447	
1130	SS Dallas Business Planning and Analysis		9302	Miscellaneous general expenses	24,045	10.35%	2,488	
1130	SS Dallas Business Planning and Analysis		9310	A&G-Rents	41,004	10.35%	4,245	
1130	SS Dallas Business Planning and Analysis		9320	A&G-Maintenance of general plant	86	10.35%	9	
1130 Total					0		0	
1131	SS Dallas Media Relations	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(17)	12.22%	(2)	
1131	SS Dallas Media Relations		9120	Sales-Demonstrating and selling expenses	107	12.22%	13	
1131	SS Dallas Media Relations		9200	A&G-Administrative & general salaries	(2,453)	12.22%	(300)	
1131	SS Dallas Media Relations		9210	A&G-Office supplies & expense	3,380	12.22%	413	
1131	SS Dallas Media Relations		9260	A&G-Employee pensions and benefits	(1,016)	12.22%	(124)	
1131 Total					(0)		(0)	
1132	SS Dallas Investor Relations	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,120,215)	10.35%	(115,934)	
1132	SS Dallas Investor Relations		9200	A&G-Administrative & general salaries	413,394	10.35%	42,783	
1132	SS Dallas Investor Relations		9210	A&G-Office supplies & expense	34,798	10.35%	3,601	
1132	SS Dallas Investor Relations		9260	A&G-Employee pensions and benefits	321,660	10.35%	33,279	
1132	SS Dallas Investor Relations		9302	Miscellaneous general expenses	217,951	10.35%	22,566	
1132	SS Dallas Investor Relations		9310	A&G-Rents	132,449	10.35%	13,707	
1132	SS Dallas Investor Relations		9320	A&G-Maintenance of general plant	64	10.35%	7	
1132 Total					(0)		(0)	

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1133	SS Dallas Communications	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,189,852)	10.35%	(226,680)
1133	SS Dallas Communications		9100	Customer service-Miscellaneous customer service	144	10.35%	15
1133	SS Dallas Communications		9120	Sales-Demonstrating and selling expenses	11,124	10.35%	1,151
1133	SS Dallas Communications		9200	A&G-Administrative & general salaries	623,420	10.35%	65,235
1133	SS Dallas Communications		9210	A&G-Office supplies & expense	862,298	10.35%	89,260
1133	SS Dallas Communications		9260	A&G-Employee pensions and benefits	333,020	10.35%	34,472
1133	SS Dallas Communications		9310	A&G-Rents	159,564	10.35%	16,517
1133	SS Dallas Communications		9320	A&G-Maintenance of general plant	283	10.35%	29
1133 Total					0		0
1134	SS Dallas IT		Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(2,750,779)	10.35%
1134	SS Dallas IT	9200		A&G-Administrative & general salaries	1,372,113	10.35%	141,988
1134	SS Dallas IT	9210		A&G-Office supplies & expense	200,221	10.35%	20,719
1134	SS Dallas IT	9260		A&G-Employee pensions and benefits	1,026,696	10.35%	106,244
1134	SS Dallas IT	9310		A&G-Rents	151,659	10.35%	15,664
1134	SS Dallas IT	9320		A&G-Maintenance of general plant	91	10.35%	9
1134 Total					0		0
1135	SS Dal-IT E&O, Corporate Systems	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(8,216,294)	10.35%	(850,135)
1135	SS Dal-IT E&O, Corporate Systems		9030	Customer accounts-Customer records and collections expenses	754	10.35%	78
1135	SS Dal-IT E&O, Corporate Systems		9100	Customer service-Miscellaneous customer service	10,825	10.35%	1,120
1135	SS Dal-IT E&O, Corporate Systems		9200	A&G-Administrative & general salaries	2,149,807	10.35%	222,129
1135	SS Dal-IT E&O, Corporate Systems		9210	A&G-Office supplies & expense	4,523,278	10.35%	468,021
1135	SS Dal-IT E&O, Corporate Systems		9230	A&G-Outside services employed	629,907	10.35%	65,176
1135	SS Dal-IT E&O, Corporate Systems		9250	A&G-Injuries & damages	86	10.35%	9
1135	SS Dal-IT E&O, Corporate Systems		9260	A&G-Employee pensions and benefits	807,977	10.35%	83,601
1135	SS Dal-IT E&O, Corporate Systems		9302	Miscellaneous general expenses	12,990	10.35%	1,344
1135	SS Dal-IT E&O, Corporate Systems		9310	A&G-Rents	79,260	10.35%	8,236
1135	SS Dal-IT E&O, Corporate Systems		9320	A&G-Maintenance of general plant	4,050	10.35%	419
1135 Total					(0)		(0)
1137	SS Dallas IT Engineering & Operations		Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(16,362,688)	10.35%
1137	SS Dallas IT Engineering & Operations	9200		A&G-Administrative & general salaries	3,611,087	10.35%	373,668
1137	SS Dallas IT Engineering & Operations	9210		A&G-Office supplies & expense	6,747,671	10.35%	695,192
1137	SS Dallas IT Engineering & Operations	9230		A&G-Outside services employed	1,336,454	10.35%	138,294
1137	SS Dallas IT Engineering & Operations	9260		A&G-Employee pensions and benefits	1,224,335	10.35%	126,692
1137	SS Dallas IT Engineering & Operations	9310		A&G-Rents	431,671	10.35%	44,668
1137	SS Dallas IT Engineering & Operations	9320		A&G-Maintenance of general plant	11,469	10.35%	1,187
1137 Total					0		0
1141	SS Dallas Gas Purchase Accounting	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(701,169)	12.88%	(90,302)
1141	SS Dallas Gas Purchase Accounting		9200	A&G-Administrative & general salaries	493,421	12.88%	63,545
1141	SS Dallas Gas Purchase Accounting		9210	A&G-Office supplies & expense	2,811	12.88%	362
1141	SS Dallas Gas Purchase Accounting		9230	A&G-Outside services employed	1,364	12.88%	178
1141	SS Dallas Gas Purchase Accounting		9260	A&G-Employee pensions and benefits	167,333	12.88%	21,550
1141	SS Dallas Gas Purchase Accounting		9310	A&G-Rents	36,240	12.88%	4,667
1141 Total				0		0	
1144	SS Dallas Rate Administration	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(970,496)	12.88%	(124,984)
1144	SS Dallas Rate Administration		9200	A&G-Administrative & general salaries	673,474	12.88%	86,732
1144	SS Dallas Rate Administration		9210	A&G-Office supplies & expense	9,956	12.88%	1,282
1144	SS Dallas Rate Administration		9260	A&G-Employee pensions and benefits	228,410	12.88%	29,415
1144	SS Dallas Rate Administration		9310	A&G-Rents	59,808	12.88%	7,548
1144	SS Dallas Rate Administration		9320	A&G-Maintenance of general plant	48	12.88%	6
1144 Total				(0)		(0)	
1145	SS Dallas Revenue Accounting	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(426,318)	12.88%	(56,160)
1145	SS Dallas Revenue Accounting		9200	A&G-Administrative & general salaries	255,604	12.88%	32,918
1145	SS Dallas Revenue Accounting		9210	A&G-Office supplies & expense	8,542	12.88%	1,100
1145	SS Dallas Revenue Accounting		9230	A&G-Outside services employed	1,538	12.88%	199
1145	SS Dallas Revenue Accounting		9260	A&G-Employee pensions and benefits	111,287	12.88%	14,332
1145	SS Dallas Revenue Accounting		9310	A&G-Rents	51,348	12.88%	6,613
1145 Total				0		0	
1146	SS Dallas IT Enterprise Solutions	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(661,939)	10.36%	(68,550)
1146	SS Dallas IT Enterprise Solutions		9210	A&G-Office supplies & expense	301,135	10.36%	31,185
1146	SS Dallas IT Enterprise Solutions		9230	A&G-Outside services employed	360,804	10.36%	37,394
1146 Total				0		0	

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1160	SS Dallas Strategic Planning	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,006,332)	10.35%	(104,166)
1160	SS Dallas Strategic Planning		9200	A&G-Administrative & general salaries	410,092	10.35%	42,444
1160	SS Dallas Strategic Planning		9210	A&G-Office supplies & expense	74,940	10.35%	7,756
1160	SS Dallas Strategic Planning		9260	A&G-Employee pensions and benefits	479,881	10.35%	49,687
1160	SS Dallas Strategic Planning		9310	A&G-Rents	40,294	10.35%	4,170
1160	SS Dallas Strategic Planning		9320	A&G-Maintenance of general plant	1,126	10.35%	117
1160 Total					(0)		(0)
1153	SS Dallas Distribution Acctg	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(900,200)	12.88%	(115,929)
1153	SS Dallas Distribution Acctg		9200	A&G-Administrative & general salaries	618,781	12.88%	79,430
1153	SS Dallas Distribution Acctg		9210	A&G-Office supplies & expense	4,486	12.88%	578
1153	SS Dallas Distribution Acctg		9260	A&G-Employee pensions and benefits	209,273	12.88%	26,951
1153	SS Dallas Distribution Acctg		9310	A&G-Rents	69,660	12.88%	8,971
1153 Total						(0)	
1154	SS Dallas Rates & Regulatory	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(2,787,115)	10.44%	(290,935)
1154	SS Dallas Rates & Regulatory		9200	A&G-Administrative & general salaries	1,587,303	10.44%	162,580
1154	SS Dallas Rates & Regulatory		9210	A&G-Office supplies & expense	283,726	10.44%	26,485
1154	SS Dallas Rates & Regulatory		9260	A&G-Employee pensions and benefits	744,279	10.44%	77,692
1154	SS Dallas Rates & Regulatory		9302	Miscellaneous general expenses	95,162	10.44%	9,932
1154	SS Dallas Rates & Regulatory		9310	A&G-Rents	133,872	10.44%	13,974
1154	SS Dallas Rates & Regulatory		9320	A&G-Maintenance of general plant	2,784	10.44%	291
1154 Total					(0)		(0)
1155	SS Dallas Texas Gas Pipeline Accounting	Composite - APT and TLGP	9220	A&G-Administrative expense transferred-Credit	(189,496)	0.00%	-
1155	SS Dallas Texas Gas Pipeline Accounting		9200	A&G-Administrative & general salaries	124,826	0.00%	-
1155	SS Dallas Texas Gas Pipeline Accounting		9210	A&G-Office supplies & expense	2,324	0.00%	-
1155	SS Dallas Texas Gas Pipeline Accounting		9260	A&G-Employee pensions and benefits	42,345	0.00%	-
1155 Total						-	
1156	SS Dal-IT Customer Services Systems	Customer	9220	A&G-Administrative expense transferred-Credit	(7,105,456)	10.93%	(776,526)
1156	SS Dal-IT Customer Services Systems		9200	A&G-Administrative & general salaries	2,121,364	10.93%	231,865
1156	SS Dal-IT Customer Services Systems		9210	A&G-Office supplies & expense	3,088,382	10.93%	337,560
1156	SS Dal-IT Customer Services Systems		9230	A&G-Outside services employed	922,644	10.93%	100,845
1156	SS Dal-IT Customer Services Systems		9260	A&G-Employee pensions and benefits	746,285	10.93%	81,569
1156	SS Dal-IT Customer Services Systems		9310	A&G-Rents	226,342	10.93%	24,739
1156	SS Dal-IT Customer Services Systems		9320	A&G-Maintenance of general plant	439	10.93%	48
1156 Total						(0)	
1158	SS CCC IT Support	Customer	9220	A&G-Administrative expense transferred-Credit	(2,247,492)	10.93%	(245,651)
1158	SS CCC IT Support		9210	A&G-Office supplies & expense	2,143,572	10.93%	234,282
1158	SS CCC IT Support		9230	A&G-Outside services employed	103,820	10.93%	11,358
1158 Total					(0)		(0)
1159	SS Dallas VP of Workforce Development	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,055,373)	10.35%	(109,208)
1159	SS Dallas VP of Workforce Development		9200	A&G-Administrative & general salaries	379,424	10.35%	39,262
1159	SS Dallas VP of Workforce Development		9210	A&G-Office supplies & expense	437,531	10.35%	46,275
1159	SS Dallas VP of Workforce Development		9260	A&G-Employee pensions and benefits	238,113	10.35%	24,640
1159	SS Dallas VP of Workforce Development		9320	A&G-Maintenance of general plant	304	10.35%	31
1159 Total						(0)	
1161	SS Dallas Benefits and Payroll Accounting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(509,444)	10.35%	(52,717)
1161	SS Dallas Benefits and Payroll Accounting		9200	A&G-Administrative & general salaries	373,070	10.35%	38,605
1161	SS Dallas Benefits and Payroll Accounting		9210	A&G-Office supplies & expense	9,856	10.35%	1,020
1161	SS Dallas Benefits and Payroll Accounting		9260	A&G-Employee pensions and benefits	126,618	10.35%	13,092
1161 Total						(0)	
1164	SS Dallas IT Security	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(3,204,304)	10.35%	(331,531)
1164	SS Dallas IT Security		9200	A&G-Administrative & general salaries	911,937	10.35%	94,353
1164	SS Dallas IT Security		9210	A&G-Office supplies & expense	1,324,809	10.35%	137,071
1164	SS Dallas IT Security		9230	A&G-Outside services employed	325,755	10.35%	33,608
1164	SS Dallas IT Security		9260	A&G-Employee pensions and benefits	309,212	10.35%	31,992
1164	SS Dallas IT Security		9310	A&G-Rents	259,127	10.35%	26,810
1164	SS Dallas IT Security		9320	A&G-Maintenance of general plant	72,463	10.35%	7,497
1164 Total						(0)	

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1167	SS Dallas IT Enterprise Architecture	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(684,901)	10.44%	(69,392)
1167	SS Dallas IT Enterprise Architecture		9200	A&G-Administrative & general salaries	478,814	10.44%	49,971
1167	SS Dallas IT Enterprise Architecture		9210	A&G-Office supplies & expense	20,850	10.44%	2,145
1167	SS Dallas IT Enterprise Architecture		9280	A&G-Employee pensions and benefits	163,058	10.44%	17,017
1167	SS Dallas IT Enterprise Architecture		9310	A&G-Rents	2,317	10.44%	242
1167	SS Dallas IT Enterprise Architecture		9320	A&G-Maintenance of general plant	182	10.44%	17
1167 Total					0		0
1171	SS Dallas Regulatory Accounting	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(263,116)	10.44%	(27,466)
1171	SS Dallas Regulatory Accounting		9200	A&G-Administrative & general salaries	185,037	10.44%	19,315
1171	SS Dallas Regulatory Accounting		9210	A&G-Office supplies & expense	8,083	10.44%	844
1171	SS Dallas Regulatory Accounting		9280	A&G-Employee pensions and benefits	62,724	10.44%	6,547
1171	SS Dallas Regulatory Accounting		9310	A&G-Rents	7,272	10.44%	759
1171 Total					0		0
1201	SS Dallas President & CEO	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(4,443,658)	10.35%	(459,929)
1201	SS Dallas President & CEO		9200	A&G-Administrative & general salaries	1,087,234	10.35%	112,531
1201	SS Dallas President & CEO		9210	A&G-Office supplies & expense	23,329	10.35%	2,415
1201	SS Dallas President & CEO		9280	A&G-Employee pensions and benefits	3,149,206	10.35%	325,950
1201	SS Dallas President & CEO		9302	Miscellaneous general expenses	41,400	10.35%	4,285
1201	SS Dallas President & CEO		9310	A&G-Rents	141,681	10.35%	14,664
1201	SS Dallas President & CEO		9320	A&G-Maintenance of general plant	807	10.35%	84
1201 Total					(0)		(0)
1205	SS Dallas SVP Safety & Enterprise Services	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,361,795)	10.37%	(141,276)
1205	SS Dallas SVP Safety & Enterprise Services		9200	A&G-Administrative & general salaries	305,380	10.37%	31,661
1205	SS Dallas SVP Safety & Enterprise Services		9210	A&G-Office supplies & expense	6,661	10.37%	691
1205	SS Dallas SVP Safety & Enterprise Services		9280	A&G-Employee pensions and benefits	984,388	10.37%	102,124
1205	SS Dallas SVP Safety & Enterprise Services		9310	A&G-Rents	64,872	10.37%	6,730
1205	SS Dallas SVP Safety & Enterprise Services		9320	A&G-Maintenance of general plant	494	10.37%	51
1205 Total					0		0
1209	SS Dallas Safety & Compliance	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,623,992)	10.44%	(169,521)
1209	SS Dallas Safety & Compliance		8740	Mains and Services Expenses	4	10.44%	0
1209	SS Dallas Safety & Compliance		9200	A&G-Administrative & general salaries	676,666	10.44%	70,634
1209	SS Dallas Safety & Compliance		9210	A&G-Office supplies & expense	448,682	10.44%	46,627
1209	SS Dallas Safety & Compliance		9230	A&G-Outside services employed	7,717	10.44%	806
1209	SS Dallas Safety & Compliance		9250	A&G-Injuries & damages	174,570	10.44%	18,223
1209	SS Dallas Safety & Compliance		9280	A&G-Employee pensions and benefits	305,997	10.44%	31,942
1209	SS Dallas Safety & Compliance		9320	A&G-Maintenance of general plant	12,356	10.44%	1,290
1209 Total					0		0
1212	SS CSC-Customer Contact Management		9220	A&G-Administrative expense transferred-Credit	(22,497,192)	10.93%	(2,458,943)
1212	SS CSC-Customer Contact Management		8740	Mains and Services Expenses	12,866	10.93%	1,408
1212	SS CSC-Customer Contact Management		9010	Customer accounts-Operation supervision	2,815,671	10.93%	307,753
1212	SS CSC-Customer Contact Management		9020	Customer accounts-Meter reading expenses	28,434	10.93%	3,108
1212	SS CSC-Customer Contact Management		9030	Customer accounts-Customer records and collections expenses	11,920,673	10.93%	1,302,930
1212	SS CSC-Customer Contact Management		9200	A&G-Administrative & general salaries	44,692	10.93%	4,885
1212	SS CSC-Customer Contact Management		9210	A&G-Office supplies & expense	2,030,521	10.93%	221,936
1212	SS CSC-Customer Contact Management		9230	A&G-Outside services employed	18,235	10.93%	1,993
1212	SS CSC-Customer Contact Management		9280	A&G-Employee pensions and benefits	4,986,006	10.93%	544,870
1212	SS CSC-Customer Contact Management		9310	A&G-Rents	658,288	10.93%	69,765
1212	SS CSC-Customer Contact Management		9320	A&G-Maintenance of general plant	1,789	10.93%	196
1212 Total					0		0
1213	SS Dallas Quality Assurance	Customer	9220	A&G-Administrative expense transferred-Credit	(15)	10.91%	(2)
1213	SS Dallas Quality Assurance		9260	A&G-Employee pensions and benefits	15	10.91%	2
1213 Total					0		0
1214	SS Dallas Workforce Management	Customer	9220	A&G-Administrative expense transferred-Credit	(16,248)	10.93%	(1,776)
1214	SS Dallas Workforce Management		9010	Customer accounts-Operation supervision	2,370	10.93%	259
1214	SS Dallas Workforce Management		9030	Customer accounts-Customer records and collections expenses	9,289	10.93%	1,015
1214	SS Dallas Workforce Management		9280	A&G-Employee pensions and benefits	4,591	10.93%	502
1214 Total					(0)		(0)

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1215	SS Dispatch Operations	Customer	9220	A&G-Administrative expense transferred-Credit	(6,211,892)	10.93%	(678,960)
1215	SS Dispatch Operations		9010	Customer accounts-Operation supervision	621,928	10.93%	67,977
1215	SS Dispatch Operations		9030	Customer accounts-Customer records and collections expenses	3,597,838	10.93%	393,244
1215	SS Dispatch Operations		9200	A&G-Administrative & general salaries	302,160	10.93%	33,026
1215	SS Dispatch Operations		9210	A&G-Office supplies & expense	108,702	10.93%	11,881
1215	SS Dispatch Operations		9230	A&G-Outside services employed	12,331	10.93%	1,348
1215	SS Dispatch Operations		9260	A&G-Employee pensions and benefits	1,557,837	10.93%	170,272
1215	SS Dispatch Operations		9310	A&G-Rents	10,516	10.93%	1,149
1215	SS Dispatch Operations		9320	A&G-Maintenance of general plant	580	10.93%	63
1215 Total					(0)		(0)
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1216	SS Dallas Training & Knowledge Mgmt	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(989,780)	10.74%	(104,116)
1216	SS Dallas Training & Knowledge Mgmt		9030	Customer accounts-Customer records and collections expenses	420	10.74%	45
1216	SS Dallas Training & Knowledge Mgmt		9200	A&G-Administrative & general salaries	683,827	10.74%	71,271
1216	SS Dallas Training & Knowledge Mgmt		9210	A&G-Office supplies & expense	79,681	10.74%	8,555
1216	SS Dallas Training & Knowledge Mgmt		9260	A&G-Employee pensions and benefits	225,377	10.74%	24,197
1216	SS Dallas Training & Knowledge Mgmt		9320	A&G-Maintenance of general plant	455	10.74%	49
1216 Total					(0)		(0)
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1221	SS Pipeline Admin	AELIG, WKG, UCG and TLGP Only	9220	A&G-Administrative expense transferred-Credit	(494,434)	0.00%	-
1221	SS Pipeline Admin		9200	A&G-Administrative & general salaries	91,141	0.00%	-
1221	SS Pipeline Admin		9210	A&G-Office supplies & expense	3,738	0.00%	-
1221	SS Pipeline Admin		9260	A&G-Employee pensions and benefits	400,207	0.00%	-
1221	SS Pipeline Admin		9310	A&G-Rents	(1,132)	0.00%	-
1221	SS Pipeline Admin		9320	A&G-Maintenance of general plant	480	0.00%	-
1221 Total					(0)		-
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1224	SS Dallas CSO Human Resources	Customer	9220	A&G-Administrative expense transferred-Credit	(783,392)	10.93%	(85,625)
1224	SS Dallas CSO Human Resources		9010	Customer accounts-Operation supervision	101	10.93%	11
1224	SS Dallas CSO Human Resources		9030	Customer accounts-Customer records and collections expenses	108,368	10.93%	11,845
1224	SS Dallas CSO Human Resources		9200	A&G-Administrative & general salaries	373,283	10.93%	40,800
1224	SS Dallas CSO Human Resources		9210	A&G-Office supplies & expense	139,533	10.93%	15,251
1224	SS Dallas CSO Human Resources		9260	A&G-Employee pensions and benefits	160,078	10.93%	17,497
1224	SS Dallas CSO Human Resources		9320	A&G-Maintenance of general plant	2,030	10.93%	222
1224 Total					0		0
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1226	SS Dallas Customer Service	Customer	9220	A&G-Administrative expense transferred-Credit	(3,025,453)	10.93%	(330,582)
1226	SS Dallas Customer Service		9010	Customer accounts-Operation supervision	608	10.93%	66
1226	SS Dallas Customer Service		9030	Customer accounts-Customer records and collections expenses	49,065	10.93%	5,363
1226	SS Dallas Customer Service		9200	A&G-Administrative & general salaries	1,076,749	10.93%	117,689
1226	SS Dallas Customer Service		9210	A&G-Office supplies & expense	363,918	10.93%	39,776
1226	SS Dallas Customer Service		9250	A&G-Injuries & damages	279	10.93%	30
1226	SS Dallas Customer Service		9260	A&G-Employee pensions and benefits	556,136	10.93%	60,786
1226	SS Dallas Customer Service		9310	A&G-Rents	976,867	10.93%	106,772
1226	SS Dallas Customer Service		9320	A&G-Maintenance of general plant	1,831	10.93%	200
1226 Total					0		0
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1227	SS Dallas Business Processes and Change Management	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(2,790,713)	10.44%	(291,318)
1227	SS Dallas Business Processes and Change Management		9030	Customer accounts-Customer records and collections expenses	455,241	10.44%	47,522
1227	SS Dallas Business Processes and Change Management		9200	A&G-Administrative & general salaries	1,183,513	10.44%	123,545
1227	SS Dallas Business Processes and Change Management		9210	A&G-Office supplies & expense	513,575	10.44%	53,811
1227	SS Dallas Business Processes and Change Management		9260	A&G-Employee pensions and benefits	636,032	10.44%	66,394
1227	SS Dallas Business Processes and Change Management		9320	A&G-Maintenance of general plant	2,352	10.44%	245
1227 Total					(0)		(0)
Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1228	SS Dallas Customer Revenue Management	Customer	9220	A&G-Administrative expense transferred-Credit	(5,697,138)	10.93%	(622,697)
1228	SS Dallas Customer Revenue Management		8700	Distribution-Operation supervision and engineering	344	10.93%	38
1228	SS Dallas Customer Revenue Management		8740	Mains and Services Expenses	6,983	10.93%	763
1228	SS Dallas Customer Revenue Management		9010	Customer accounts-Operation supervision	823,022	10.93%	89,956
1228	SS Dallas Customer Revenue Management		9030	Customer accounts-Customer records and collections expenses	2,951,814	10.93%	322,633
1228	SS Dallas Customer Revenue Management		9210	A&G-Office supplies & expense	664,376	10.93%	72,616
1228	SS Dallas Customer Revenue Management		9230	A&G-Outside services employed	2,978	10.93%	325
1228	SS Dallas Customer Revenue Management		9260	A&G-Employee pensions and benefits	1,246,022	10.93%	136,190
1228	SS Dallas Customer Revenue Management		9320	A&G-Maintenance of general plant	1,597	10.93%	175
1228 Total					(0)		(0)

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1229	SS Dallas Pipeline Safety	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(1,465,756)	10.44%	(153,024)
1229	SS Dallas Pipeline Safety		9200	A&G-Administrative & general salaries	516,546	10.44%	53,927
1229	SS Dallas Pipeline Safety		9210	A&G-Office supplies & expense	555,323	10.44%	57,975
1229	SS Dallas Pipeline Safety		9240	A&G-Property insurance	35,750	10.44%	3,523
1229	SS Dallas Pipeline Safety		9260	A&G-Employee pensions and benefits	369,690	10.44%	37,551
1229	SS Dallas Pipeline Safety		9320	A&G-Maintenance of general plant	447	10.44%	47
1229 Total					0		0
1401	SS Dallas Employment & Employee Relations	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,085,173)	10.36%	(33,831)
1401	SS Dallas Employment & Employee Relations		9200	A&G-Administrative & general salaries	594,563	10.35%	61,527
1401	SS Dallas Employment & Employee Relations		9210	A&G-Office supplies & expense	80,960	10.35%	8,378
1401	SS Dallas Employment & Employee Relations		9230	A&G-Outside services employed	28,798	10.35%	2,979
1401	SS Dallas Employment & Employee Relations		9260	A&G-Employee pensions and benefits	258,052	10.35%	26,704
1401	SS Dallas Employment & Employee Relations		9302	Miscellaneous general expenses	639	10.35%	66
1401	SS Dallas Employment & Employee Relations		9310	A&G-Rents	131,424	10.35%	13,600
1401	SS Dallas Employment & Employee Relations		9320	A&G-Maintenance of general plant	748	10.35%	77
1401 Total					0		0
1402	SS Dallas Executive Compensation	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(327,729)	10.34%	(33,892)
1402	SS Dallas Executive Compensation		9210	A&G-Office supplies & expense	1,200	10.34%	124
1402	SS Dallas Executive Compensation		9230	A&G-Outside services employed	264,203	10.34%	26,288
1402	SS Dallas Executive Compensation		9250	A&G-Injuries & damages	16,374	10.34%	1,900
1402	SS Dallas Executive Compensation		9260	A&G-Employee pensions and benefits	53,952	10.34%	5,579
1402 Total				0		0	
1403	SS Dallas Human Resources - SVP	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,328,458)	10.35%	(137,473)
1403	SS Dallas Human Resources - SVP		9200	A&G-Administrative & general salaries	692,623	10.35%	71,675
1403	SS Dallas Human Resources - SVP		9210	A&G-Office supplies & expense	29,532	10.35%	3,056
1403	SS Dallas Human Resources - SVP		9260	A&G-Employee pensions and benefits	526,179	10.35%	54,451
1403	SS Dallas Human Resources - SVP		9310	A&G-Rents	79,793	10.35%	8,257
1403	SS Dallas Human Resources - SVP		9320	A&G-Maintenance of general plant	332	10.35%	34
1403 Total				0		0	
1405	SS Dallas Benefits	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,237,114)	10.35%	(128,016)
1405	SS Dallas Benefits		9200	A&G-Administrative & general salaries	608,220	10.35%	62,938
1405	SS Dallas Benefits		9210	A&G-Office supplies & expense	40,706	10.35%	4,212
1405	SS Dallas Benefits		9230	A&G-Outside services employed	6,969	10.35%	721
1405	SS Dallas Benefits		9260	A&G-Employee pensions and benefits	420,551	10.35%	43,518
1405	SS Dallas Benefits		9310	A&G-Rents	160,668	10.35%	16,626
1405 Total				0		0	
1407	SS Dallas Facilities	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,693,489)	10.35%	(175,248)
1407	SS Dallas Facilities		8740	Mains and Services Expenses	25,921	10.35%	2,682
1407	SS Dallas Facilities		9100	Customer service-Miscellaneous customer service	119	10.35%	12
1407	SS Dallas Facilities		9200	A&G-Administrative & general salaries	593,867	10.35%	61,468
1407	SS Dallas Facilities		9210	A&G-Office supplies & expense	76,590	10.35%	7,926
1407	SS Dallas Facilities		9260	A&G-Employee pensions and benefits	252,339	10.35%	26,113
1407	SS Dallas Facilities		9310	A&G-Rents	744,585	10.35%	77,082
1407	SS Dallas Facilities		9320	A&G-Maintenance of general plant	68	10.35%	7
1407 Total				0		0	
1408	SS Dallas Employee Development	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,964,959)	10.35%	(203,443)
1408	SS Dallas Employee Development		8700	Distribution-Operation supervision and engineering	258	10.35%	27
1408	SS Dallas Employee Development		8740	Mains and Services Expenses	(4,815)	10.35%	(498)
1408	SS Dallas Employee Development		9030	Customer accounts-Customer records and collections expenses	3,422	10.35%	354
1408	SS Dallas Employee Development		9200	A&G-Administrative & general salaries	831,955	10.35%	86,137
1408	SS Dallas Employee Development		9210	A&G-Office supplies & expense	512,692	10.35%	53,082
1408	SS Dallas Employee Development		9260	A&G-Employee pensions and benefits	526,501	10.35%	54,719
1408	SS Dallas Employee Development		9310	A&G-Rents	79,296	10.35%	8,210
1408	SS Dallas Employee Development		9320	A&G-Maintenance of general plant	13,649	10.35%	1,413
1408 Total				0		0	

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1414	SS Tech Training Delivery	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(2,283,731)	10.44%	(236,386)
1414	SS Tech Training Delivery		9700	Distribution-Operation supervision and engineering	1,910	10.44%	199
1414	SS Tech Training Delivery		9740	Mains and Services Expenses	37,432	10.44%	3,907
1414	SS Tech Training Delivery		9800	Distribution-Other expenses	97	10.44%	10
1414	SS Tech Training Delivery		9010	Customer accounts-Operation supervision	103	10.44%	11
1414	SS Tech Training Delivery		9030	Customer accounts-Customer records and collections expenses	941	10.44%	98
1414	SS Tech Training Delivery		9200	A&G-Administrative & general salaries	860,112	10.44%	88,738
1414	SS Tech Training Delivery		9210	A&G-Office supplies & expense	1,063,690	10.44%	111,053
1414	SS Tech Training Delivery		9260	A&G-Employee pensions and benefits	288,343	10.44%	30,086
1414	SS Tech Training Delivery		9310	A&G-Rents	40,426	10.44%	4,220
1414	SS Tech Training Delivery		9320	A&G-Maintenance of general plant	477	10.44%	50
1414 Total					(0)		(0)
1415	SS Tech Training Prog & Curriculum	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(488,328)	10.44%	(50,977)
1415	SS Tech Training Prog & Curriculum		9200	A&G-Administrative & general salaries	355,128	10.44%	37,072
1415	SS Tech Training Prog & Curriculum		9210	A&G-Office supplies & expense	10,743	10.44%	1,121
1415	SS Tech Training Prog & Curriculum		9230	A&G-Outside services employed	598	10.44%	62
1415	SS Tech Training Prog & Curriculum		9260	A&G-Employee pensions and benefits	120,248	10.44%	12,553
1415	SS Tech Training Prog & Curriculum		9320	A&G-Maintenance of general plant	1,812	10.44%	188
1415 Total					(0)		(0)
1416	SS Dallas Compensation and HRMS	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,238,963)	10.35%	(128,182)
1416	SS Dallas Compensation and HRMS		9230	Gas losses	6,062	10.35%	627
1416	SS Dallas Compensation and HRMS		9200	A&G-Administrative & general salaries	816,809	10.35%	84,513
1416	SS Dallas Compensation and HRMS		9210	A&G-Office supplies & expense	39,351	10.35%	4,072
1416	SS Dallas Compensation and HRMS		9230	A&G-Outside services employed	73,124	10.35%	7,568
1416	SS Dallas Compensation and HRMS		9260	A&G-Employee pensions and benefits	302,815	10.35%	31,332
1416	SS Dallas Compensation and HRMS		9320	A&G-Maintenance of general plant	802	10.35%	83
1416 Total					0		0
1420	SS Dallas EAPC	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(81,255)	10.36%	(8,348)
1420	SS Dallas EAPC		9010	Customer accounts-Operation supervision	4,878	10.36%	508
1420	SS Dallas EAPC		9210	A&G-Office supplies & expense	56,378	10.36%	5,842
1420 Total					(0)		(0)
1463	SS HR Benefit Variance	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(231,055)	10.27%	(23,736)
1463	SS HR Benefit Variance		9260	A&G-Employee pensions and benefits	231,055	10.27%	23,736
1463 Total					(0)		(0)
1501	SS Corporate Legal	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(7,214,464)	10.35%	(746,636)
1501	SS Corporate Legal		8800	Distribution-Other expenses	618	10.35%	64
1501	SS Corporate Legal		9200	A&G-Administrative & general salaries	4,908,635	10.35%	508,002
1501	SS Corporate Legal		9210	A&G-Office supplies & expense	41,817	10.35%	4,328
1501	SS Corporate Legal		9230	A&G-Outside services employed	167,893	10.35%	16,341
1501	SS Corporate Legal		9260	A&G-Employee pensions and benefits	1,541,336	10.35%	159,515
1501	SS Corporate Legal		9302	Miscellaneous general expenses	266,293	10.35%	28,524
1501	SS Corporate Legal		9310	A&G-Rents	299,332	10.35%	30,978
1501	SS Corporate Legal		9320	A&G-Maintenance of general plant	8,540	10.35%	884
1501 Total					0		0
1502	SS Corporate Secretary	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(1,531,242)	10.32%	(158,050)
1502	SS Corporate Secretary		9210	A&G-Office supplies & expense	807	10.32%	83
1502	SS Corporate Secretary		9302	Miscellaneous general expenses	1,522,870	10.32%	157,186
1502	SS Corporate Secretary		9310	A&G-Rents	7,585	10.32%	781
1502 Total					0		0
1503	SS Corporate Governmental Affairs	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(788,288)	10.44%	(82,288)
1503	SS Corporate Governmental Affairs		9200	A&G-Administrative & general salaries	383,342	10.44%	40,016
1503	SS Corporate Governmental Affairs		9210	A&G-Office supplies & expense	50,210	10.44%	5,241
1503	SS Corporate Governmental Affairs		9260	A&G-Employee pensions and benefits	349,862	10.44%	38,522
1503	SS Corporate Governmental Affairs		9310	A&G-Rents	4,871	10.44%	509
1503 Total					(0)		(0)

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1504	SS Corporate Records Management	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(735,876)	10.44%	(76,789)
1504	SS Corporate Records Management		9200	A&G-Administrative & general salaries	239,432	10.44%	24,992
1504	SS Corporate Records Management		9210	A&G-Office supplies & expense	56,396	10.44%	5,887
1504	SS Corporate Records Management		9260	A&G-Employee pensions and benefits	81,195	10.44%	8,475
1504	SS Corporate Records Management		9302	Miscellaneous general expenses	42,143	10.44%	4,399
1504	SS Corporate Records Management		9310	A&G-Rents	98,388	10.44%	10,270
1504	SS Corporate Records Management		9320	A&G-Maintenance of general plant	218,121	10.44%	22,767
1504 Total					0		0
1505	SS Corporate Gas Contract Administration	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(166,228)	10.44%	(20,483)
1505	SS Corporate Gas Contract Administration		9200	A&G-Administrative & general salaries	130,951	10.44%	13,669
1505	SS Corporate Gas Contract Administration		9210	A&G-Office supplies & expense	1,213	10.44%	127
1505	SS Corporate Gas Contract Administration		9260	A&G-Employee pensions and benefits	44,415	10.44%	4,636
1505	SS Corporate Gas Contract Administration		9310	A&G-Rents	19,140	10.44%	1,998
1505	SS Corporate Gas Contract Administration		9320	A&G-Maintenance of general plant	510	10.44%	53
1505 Total					(0)		(0)
1508	SS Corporate Energy Assistance	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(886,124)	12.88%	(114,119)
1508	SS Corporate Energy Assistance		9200	A&G-Administrative & general salaries	473,695	12.88%	61,004
1508	SS Corporate Energy Assistance		9210	A&G-Office supplies & expense	139,616	12.88%	17,980
1508	SS Corporate Energy Assistance		9260	A&G-Employee pensions and benefits	187,361	12.88%	24,129
1508	SS Corporate Energy Assistance		9310	A&G-Rents	85,452	12.88%	11,005
1508 Total					(0)		(0)
1821	SS Gas Supply Executive	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(804,487)	10.38%	(83,520)
1821	SS Gas Supply Executive		9200	A&G-Administrative & general salaries	310,392	10.38%	32,224
1821	SS Gas Supply Executive		9210	A&G-Office supplies & expense	104,988	10.38%	10,900
1821	SS Gas Supply Executive		9230	A&G-Outside services employed	12,814	10.38%	1,330
1821	SS Gas Supply Executive		9260	A&G-Employee pensions and benefits	290,007	10.38%	30,108
1821	SS Gas Supply Executive		9310	A&G-Rents	86,186	10.38%	8,948
1821	SS Gas Supply Executive		9320	A&G-Maintenance of general plant	101	10.38%	10
1821 Total					0		0
1822	SS Dallas-Regional Gas Supply	Composite - WTX and MTX	9220	A&G-Administrative expense transferred-Credit	(400,361)	0.00%	-
1822	SS Dallas-Regional Gas Supply		9200	A&G-Administrative & general salaries	287,605	0.00%	-
1822	SS Dallas-Regional Gas Supply		9210	A&G-Office supplies & expense	15,053	0.00%	-
1822	SS Dallas-Regional Gas Supply		9260	A&G-Employee pensions and benefits	117,503	0.00%	-
1822 Total					-		-
1823	SS Dallas Gas Contract Admin	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(509,591)	12.88%	(65,527)
1823	SS Dallas Gas Contract Admin		9200	A&G-Administrative & general salaries	338,399	12.88%	43,580
1823	SS Dallas Gas Contract Admin		9210	A&G-Office supplies & expense	27,326	12.88%	3,519
1823	SS Dallas Gas Contract Admin		9260	A&G-Employee pensions and benefits	143,993	12.88%	18,467
1823	SS Dallas Gas Contract Admin		9302	Miscellaneous general expenses	473	12.88%	61
1823 Total					(0)		(0)
1825	SS Franklin-Gas Control & Storage	Composite - Atmos 5 and TLGP	9220	A&G-Administrative expense transferred-Credit	(527,272)	24.98%	(131,694)
1825	SS Franklin-Gas Control & Storage		8700	Distribution-Operation supervision and engineering	25	24.98%	6
1825	SS Franklin-Gas Control & Storage		9200	A&G-Administrative & general salaries	339,999	24.98%	84,920
1825	SS Franklin-Gas Control & Storage		9210	A&G-Office supplies & expense	24,810	24.98%	6,197
1825	SS Franklin-Gas Control & Storage		9280	A&G-Employee pensions and benefits	181,971	24.98%	40,455
1825	SS Franklin-Gas Control & Storage		9320	A&G-Maintenance of general plant	468	24.98%	117
1825 Total					0		0
1826	SS New Orleans Gas Supply & Services	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(499,531)	12.88%	(64,333)
1826	SS New Orleans Gas Supply & Services		8700	Distribution-Operation supervision and engineering	1,023	12.88%	132
1826	SS New Orleans Gas Supply & Services		9200	A&G-Administrative & general salaries	180,261	12.88%	24,503
1826	SS New Orleans Gas Supply & Services		9210	A&G-Office supplies & expense	42,120	12.88%	5,425
1826	SS New Orleans Gas Supply & Services		9230	A&G-Outside services employed	149,000	12.88%	19,189
1826	SS New Orleans Gas Supply & Services		9280	A&G-Employee pensions and benefits	117,127	12.88%	15,084
1826 Total					0		0

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1827	SS Regional Supply Planning	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(683,487)	12.88%	(85,447)
1827	SS Regional Supply Planning		9200	A&G-Administrative & general salaries	401,524	12.88%	51,710
1827	SS Regional Supply Planning		9210	A&G-Office supplies & expense	105,484	12.88%	13,585
1827	SS Regional Supply Planning		9230	A&G-Outside services employed	5,481	12.88%	706
1827	SS Regional Supply Planning		9260	A&G-Employee pensions and benefits	150,999	12.88%	19,446
1827 Total					0		0
1828	SS Jackson-West Region Gas Supply & Services	Composite - CO, KS, LA, MS	9220	A&G-Administrative expense transferred-Credit	(168,791)	0.00%	-
1828	SS Jackson-West Region Gas Supply & Services		9200	A&G-Administrative & general salaries	99,087	0.00%	-
1828	SS Jackson-West Region Gas Supply & Services		9210	A&G-Office supplies & expense	36,078	0.00%	-
1828	SS Jackson-West Region Gas Supply & Services		9260	A&G-Employee pensions and benefits	33,626	0.00%	-
1828 Total					0		-
1829	SS Franklin-East Region Gas Supply & Services	KY/Mid-States Only	9220	A&G-Administrative expense transferred-Credit	(42,743)	100.00%	(42,743)
1829	SS Franklin-East Region Gas Supply & Services		9700	Distribution-Operation supervision and engineering	75	100.00%	75
1829	SS Franklin-East Region Gas Supply & Services		9210	A&G-Office supplies & expense	42,668	100.00%	42,668
1829 Total					-		-
1831	SS Dallas Gas Supply	Mid-Tex Only	9220	A&G-Administrative expense transferred-Credit	(312,578)	0.00%	-
1831	SS Dallas Gas Supply		9120	Sales-Demonstrating and selling expenses	472	0.00%	-
1831	SS Dallas Gas Supply		9200	A&G-Administrative & general salaries	199,406	0.00%	-
1831	SS Dallas Gas Supply		9210	A&G-Office supplies & expense	45,256	0.00%	-
1831	SS Dallas Gas Supply		9260	A&G-Employee pensions and benefits	67,399	0.00%	-
1831	SS Dallas Gas Supply		9320	A&G-Maintenance of general plant	45	0.00%	-
1831 Total					0		-
1833	SS Dallas-Corporate Gas Supply Risk Mgmt	Composite - Utility Only	9220	A&G-Administrative expense transferred-Credit	(219,173)	12.88%	(28,068)
1833	SS Dallas-Corporate Gas Supply Risk Mgmt		9200	A&G-Administrative & general salaries	115,009	12.88%	14,812
1833	SS Dallas-Corporate Gas Supply Risk Mgmt		9210	A&G-Office supplies & expense	29,243	12.88%	3,766
1833	SS Dallas-Corporate Gas Supply Risk Mgmt		9230	A&G-Outside services employed	4,615	12.88%	594
1833	SS Dallas-Corporate Gas Supply Risk Mgmt		9260	A&G-Employee pensions and benefits	69,306	12.88%	8,926
1833 Total					(0)		(0)
1835	SS Franklin Gas Control	Composite - Atmos 5 and TLGP	9220	A&G-Administrative expense transferred-Credit	(1,481,213)	24.96%	(369,981)
1835	SS Franklin Gas Control		9700	Distribution-Operation supervision and engineering	25	24.96%	6
1835	SS Franklin Gas Control		9200	A&G-Administrative & general salaries	860,178	24.96%	214,845
1835	SS Franklin Gas Control		9210	A&G-Office supplies & expense	111,875	24.96%	27,943
1835	SS Franklin Gas Control		9230	A&G-Outside services employed	133,846	24.96%	33,431
1835	SS Franklin Gas Control		9260	A&G-Employee pensions and benefits	291,248	24.96%	72,745
1835	SS Franklin Gas Control		9310	A&G-Rents	82,575	24.96%	20,625
1835	SS Franklin Gas Control		9320	A&G-Maintenance of general plant	1,468	24.96%	387
1835 Total					(0)		(0)
1836	SS TBS-System Support	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(416,773)	10.38%	(43,268)
1836	SS TBS-System Support		9200	A&G-Administrative & general salaries	256,327	10.38%	26,611
1836	SS TBS-System Support		9210	A&G-Office supplies & expense	28,060	10.38%	2,913
1836	SS TBS-System Support		9260	A&G-Employee pensions and benefits	132,366	10.38%	13,744
1836 Total					(0)		(0)
1837	SS TBS-Application Support	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(1,089,268)	10.38%	(113,083)
1837	SS TBS-Application Support		9200	A&G-Administrative & general salaries	789,907	10.38%	82,006
1837	SS TBS-Application Support		9210	A&G-Office supplies & expense	16,353	10.38%	1,698
1837	SS TBS-Application Support		9260	A&G-Employee pensions and benefits	282,893	10.38%	29,369
1837	SS TBS-Application Support		9320	A&G-Maintenance of general plant	115	10.38%	12
1837 Total					0		0
1838	SS TBS-Technical Support	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(748,358)	10.39%	(77,717)
1838	SS TBS-Technical Support		9200	A&G-Administrative & general salaries	499,163	10.39%	51,838
1838	SS TBS-Technical Support		9210	A&G-Office supplies & expense	73,650	10.39%	7,648
1838	SS TBS-Technical Support		9260	A&G-Employee pensions and benefits	175,546	10.39%	18,230
1838 Total					0		0

Cost Center	Cost Center Description	Factor Used	Account	Account Description	Fiscal 2017	Allocation %	Billed to KY-MidSt Div
1839	SS TBS-Transportation & Scheduling	Composite - Regulated and TLGP	9220	A&G-Administrative expense transferred-Credit	(287,137)	10.38%	(29,809)
1839	SS TBS-Transportation & Scheduling		9200	A&G-Administrative & general salaries	206,309	10.38%	21,418
1839	SS TBS-Transportation & Scheduling		9210	A&G-Office supplies & expense	10,816	10.38%	1,123
1839	SS TBS-Transportation & Scheduling		9280	A&G-Employee pensions and benefits	69,969	10.38%	7,264
1839	SS TBS-Transportation & Scheduling		9320	A&G-Maintenance of general plant	43	10.38%	4
1839 Total					0		0
1901	SS Dallas Employee Relocation Exp	Composite / Customer	9220	A&G-Administrative expense transferred-Credit	(671,340)	10.39%	(69,728)
1901	SS Dallas Employee Relocation Exp		8700	Distribution-Operation supervision and engineering	90,543	10.39%	9,404
1901	SS Dallas Employee Relocation Exp		9010	Customer accounts-Operation supervision	(267)	10.39%	(28)
1901	SS Dallas Employee Relocation Exp		9030	Customer accounts-Customer records and collections expenses	25,246	10.39%	2,622
1901	SS Dallas Employee Relocation Exp		9200	A&G-Administrative & general salaries	310,627	10.39%	32,283
1901	SS Dallas Employee Relocation Exp		9210	A&G-Office supplies & expense	131,761	10.39%	13,685
1901	SS Dallas Employee Relocation Exp		9260	A&G-Employee pensions and benefits	113,431	10.39%	11,781
1901 Total					0		0
1903	SS Contoller - Miscellaneous	Not Allocated to Business Units	8900	Maintenance of measuring and regulating station equipment-Industrial	248	N/A	-
1903	SS Contoller - Miscellaneous		9210	A&G-Office supplies & expense	371,190	N/A	-
1903	SS Contoller - Miscellaneous		9230	A&G-Outside services employed	55,947	N/A	-
1903	SS Contoller - Miscellaneous		9250	A&G-Injuries & damages	(1,700,000)	N/A	-
1903	SS Contoller - Miscellaneous		9280	A&G-Employee pensions and benefits	1,099	N/A	-
1903	SS Contoller - Miscellaneous		9310	A&G-Rents	88,345	N/A	-
1903 Total						(1,213,170)	
1904	SS Dallas Performance Plan	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(13,429,718)	10.35%	(1,389,756)
1904	SS Dallas Performance Plan		9260	A&G-Employee pensions and benefits	13,429,718	10.35%	1,389,756
1904 Total					0		0
1905	SS Outside Director Retirement Cost	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(3,478,007)	10.35%	(360,071)
1905	SS Outside Director Retirement Cost		9302	Miscellaneous general expenses	3,478,007	10.35%	360,071
1905 Total					0		0
1908	SS Dallas SEBP	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(11,907,410)	10.34%	(1,231,472)
1908	SS Dallas SEBP		9210	A&G-Office supplies & expense	2,132	10.34%	220
1908	SS Dallas SEBP		9230	A&G-Outside services employed	42,039	10.34%	4,348
1908	SS Dallas SEBP		9260	A&G-Employee pensions and benefits	11,863,239	10.34%	1,226,904
1908 Total						0	
1910	SS Corporate Overhead Capitalized	OH Rate Based on Composite	9220	A&G-Administrative expense transferred-Credit	65,110,259	10.44%	6,800,456
1910	SS Corporate Overhead Capitalized		8740	Mains and Services Expenses	780	10.44%	81
1910	SS Corporate Overhead Capitalized		9200	A&G-Administrative & general salaries	(65,111,039)	10.44%	(6,800,537)
1910 Total					(0)		(0)
1913	SS Dallas Fleet and Corporate Sourcing	Composite - Regulated Only	9220	A&G-Administrative expense transferred-Credit	(783,584)	10.44%	(81,790)
1913	SS Dallas Fleet and Corporate Sourcing		8740	Mains and Services Expenses	(1,984)	10.44%	(205)
1913	SS Dallas Fleet and Corporate Sourcing		9200	A&G-Administrative & general salaries	527,699	10.44%	55,082
1913	SS Dallas Fleet and Corporate Sourcing		9210	A&G-Office supplies & expense	16,754	10.44%	1,749
1913	SS Dallas Fleet and Corporate Sourcing		9280	A&G-Employee pensions and benefits	179,004	10.44%	18,685
1913	SS Dallas Fleet and Corporate Sourcing		9310	A&G-Rents	61,716	10.44%	6,442
1913	SS Dallas Fleet and Corporate Sourcing		9320	A&G-Maintenance of general plant	355	10.44%	37
1913 Total						0	
1915	SS Dallas Insurance	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(19,859,648)	10.35%	(2,055,586)
1915	SS Dallas Insurance		9240	A&G-Property insurance	252,826	10.35%	26,169
1915	SS Dallas Insurance		9260	A&G-Injuries & damages	19,606,821	10.35%	2,029,417
1915 Total					0		0
1953	SS Dallas Enterprise Team Meeting	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(63,433)	10.21%	(6,477)
1953	SS Dallas Enterprise Team Meeting		9210	A&G-Office supplies & expense	63,433	10.21%	6,477
1953 Total					0		0
1954	SS Dallas Culture Council	Composite - Total Company	9220	A&G-Administrative expense transferred-Credit	(391)	10.35%	(41)
1954	SS Dallas Culture Council		9210	A&G-Office supplies & expense	355	10.35%	37
1954	SS Dallas Culture Council		9302	Miscellaneous general expenses	36	10.35%	4
1954 Total					(0)		(0)

Summary by FERC Account		
Account	Account Description	Allocated to KY/Mid-States Div
8210	Storage-Purification expenses	155
8230	Gas losses	627
8700	Distribution-Operation supervision and engineering	9,887
8740	Mains and Services Expenses	8,149
8800	Distribution-Other expenses	74
9010	Customer accounts-Operation supervision	486,526
9020	Customer accounts-Meter reading expenses	3,108
9030	Customer accounts-Customer records and collections expense	2,082,688
9100	Customer service-Miscellaneous customer service	1,147
9120	Sales-Demonstrating and selling expenses	1,164
9200	A&G-Administrative & general salaries	(1,149,488)
9210	A&G-Office supplies & expense	3,401,565
9230	A&G-Outside services employed	1,168,130
9240	A&G-Property insurance	29,692
9250	A&G-Injuries & damages	2,049,579
9260	A&G-Employee pensions and benefits	6,284,338
9302	Miscellaneous general expenses	888,483
9310	A&G-Rents	769,387
9320	A&G-Maintenance of general plant	38,710
		<u>15,843,802</u>



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**REQUEST:**

Refer to WP B.4.1F.

- a. Refer to lines 4 and 5, and lines 9 and 10 for materials and supplies and undistributed stores expense for the KY Direct and KY/Mid-States divisions, respectively. Provide all workpaper support, including electronic spreadsheets in live format and with all formulas intact. Provide a copy of all sources, including documents, used for projections of quantities and projected gas prices. In addition, explain the increase shown in line 10 for March 2019 in KY/Mid-States undistributed stores expense.
- b. Refer to line 25 for gas stored underground. Provide all workpaper support, including electronic spreadsheets in live format and with all formulas intact. Provide a copy of all sources, including documents, used for projections of quantities and projected gas prices. In addition, generally explain how the gas stored underground can have a negative balance in certain months.
- c. Indicate in which account the Company records its base or cushion gas. Provide a schedule showing the balance of base or cushion gas at month end from January 2014 through the end of the test year. Indicate the first month in 2017 that is budget/forecast.

**RESPONSE:**

- a) Please see the Company's response to Staff DR No. 1-71. The March 2019 amount for 091 should also be 879,376.

With respect to sources and documents used for projections of gas quantities and prices, the primary calculations are included in Attachment 1 to the Company's response to Staff DR No. 2-38. Sales and transportation volume projections, applying known and measurable adjustments are computed in this file and reflected on the Gas Cost Worksheet tab. Supply sources, storage plans and NYMEX futures gas cost data are employed to compute projected Gas Cost Adjustment prices. The source files feeding the data into the Gas Cost Worksheet tab are all included as attachments to the Company's responses to Staff DR No. 1-71.

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- b) The primary gas supply calculations are included in Attachment 1 to the Company's response to Staff DR No. 2-38. Sales and transportation volume projections, applying known and measurable adjustments are computed in this file and reflected on the Gas Cost Worksheet tab. Supply sources, storage plans and NYMEX futures gas cost data are employed to compute projected storage balances. The source files feeding the data into the Gas Cost Worksheet tab are all included as attachments to the Company's responses to Staff DR No. 1-71.

For all storage other than Texas Gas No-Notice Service (NNS), the Company acquires gas supply in the summer and fills storage fields, typically through October, and then begins to withdraw gas from storage throughout the winter months. For such storage operations, the Company mounts large investments in inventory and increases the cumulative storage balance volumetrically and financially entering into winter. During the course of the winter, withdrawals deplete the volumetric and financial balances.

Texas Gas NNS, however, is a borrowed gas storage service. The Company withdraws gas from NNS and mounts a liability for the storage gas owed back to Texas Gas the following summer injection season.

Thus, when calculating the balance of gas stored underground, gas costs in inventory are netted with the liability of gas owed to Texas Gas through its NNS. Periods with negative balances reflect months when the liability for Texas Gas NNS is greater than the in-ground balance for Company and Tennessee Gas Pipeline storage.

- c) Cushion gas is recoded in Account 101 subaccount 35203 as shown on line 24 of Schedule B.2.F and B.2.B in the revenue requirement model.

Respondent: Mark Martin



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**REQUEST:**

Provide a copy of the summary pages for all Cash Working Capital lead/lag studies submitted in other rate proceedings in other jurisdictions over the last five years and identify the states and case citations for each.

**RESPONSE:**

Please see Attachment 1 for the distribution Cash Working Capital summary pages.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-30\_Att1 - Atmos Energy CWC Summary Pages.pdf, 13 Pages.

Respondent: Joe Christian

## Schedule CWC1

**Atmos Energy Corporation - Colorado Service Area**  
**Cash-Basis Cash Working Capital Analysis**  
**Test Year Ended December 31, 2012**

Line No.	Description (a)	Amount (b)	CWC Factor (c)	Cash Working Capital (d)
1	Gas Purchased	51,775,138	(0.029452)	(1,524,881)
2				
3	<u>O&amp;M Expense:</u>			
4	Labor O&M	5,665,015	0.029014	164,365
5	Other O&M	8,134,548	0.007644	62,180
6				
7	Franchise Tax	2,711,555	(0.042082)	(114,108)
8	Sales Tax	3,172,923	(0.010932)	(34,686)
9				
10	State Income Tax	480,387	(0.017205)	(8,265)
11	Federal Income Tax	3,463,319	(0.017205)	(59,586)
12	Other Taxes	2,265,142	(0.555260)	(1,257,743)
13				
14	Total	<u>\$77,668,027</u>		<u>(\$2,772,724)</u>

## Schedule CWC1

**Atmos Energy Corporation - Colorado Service Area**  
**Cash-Basis Cash Working Capital Analysis**  
**Test Year Ended December 31, 2013**

Line No.	Description (a)	Amount (b)	CWC Factor (c)	Cash Working Capital (d)
1	Gas Purchased	74,284,446	(0.030548)	(2,269,241)
2				
3	<u>O&amp;M Expense:</u>			
4	Labor O&M	5,835,949	0.026411	154,133
5	Other O&M	9,947,637	(0.012000)	(119,372)
6				
7	Franchise Tax	3,041,301	(0.046082)	(140,149)
8	Sales Tax	3,507,592	(0.013808)	(48,433)
9				
10	State Income Tax	501,673	(0.020082)	(10,075)
11	Federal Income Tax	3,616,781	(0.020082)	(72,632)
12	Other Taxes	2,354,754	(0.564877)	(1,330,147)
13				
14	Total	<u>\$103,090,133</u>		<u>(3,835,915)</u>

## Schedule CWC1

**Atmos Energy Corporation - Colorado Service Area**  
**Cash-Basis Cash Working Capital Analysis**  
**Test Year Ended December 31, 2014**

Line No.	Description	Amount	CWC Factor	Cash Working Capital
	(a)	(b)	(c)	(d)
1	Gas Purchased	\$ 76,248,824	(0.019726)	\$(1,504,084)
2				
3	<u>O&amp;M Expense:</u>			
4	Labor O&M	5,935,506	0.045205	268,315
5	Other O&M	8,624,556	0.039041	336,711
6				
7	Franchise Tax	3,484,729	(0.026301)	(91,652)
8	Sales Tax	4,043,314	(0.002712)	(10,965)
9				
10	State Income Tax	580,197	(0.008301)	(4,816)
11	Federal Income Tax	4,182,892	(0.008301)	(34,722)
12	Other Taxes	2,622,760	(0.585918)	(1,536,722)
13				
14	Total	<u>\$ 105,722,777</u>		<u>\$(2,577,936)</u>

## Schedule CWC1

**Atmos Energy Corporation - Colorado Service Area**  
**Cash-Basis Cash Working Capital Analysis**  
**Test Year Ending March 31, 2017**

Line No.	Description (a)	Amount (b)	CWC Factor (c)	Cash Working Capital (d)
1	Gas Purchased	\$ 58,722,779	(0.017003)	\$ (998,463)
2				
3	<u>O&amp;M Expense:</u>			
4	Labor O&M	6,713,136	0.046093	309,429
5	Other O&M	9,043,759	0.043216	390,835
6				
7	Franchise Tax	2,665,080	(0.022619)	(60,281)
8	Sales Tax	3,285,572	0.002751	9,039
9				
10	State and Federal Income Tax	5,046,820	(0.002839)	(14,328)
11	Other Taxes	2,463,874	(0.546537)	(1,346,598)
12				
13	Total	<u>\$ 87,941,021</u>		<u>\$ (1,710,369)</u>

**Atmos Energy Corporation-Mid Tex**  
**Cash Working Capital Lead/Lag Analysis**  
**For Test Period Twelve Months Ended September 30, 2011**

Line No.	Description	Test Year Expenses	Average Daily Expense (b) / 365 days	Revenue Lag	Expense Lag	Net Lag (d) - (e)	CWC Requirement (c) x (f)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Gas Supply Expense						
2	Purchased Gas	588,359,610	1,611,944	Sch 2 36.25	Sch 3 40.40	(4.15)	(6,688,880)
3	Upstream Gas	144,363,267	395,516	Sch 2 36.25	Sch 3 38.20	(1.95)	(771,256)
4	Total Gas Expense	<u>732,722,877</u>	<u>2,007,460</u>				<u>(7,460,136)</u>
5							
6	Operation and Maintenance Expense						
7	O&M, Labor	56,457,085	154,677	Sch 2 36.25	Sch 4 25.71	10.54	1,630,295
8	O&M, Non-Labor	96,063,392	263,187	Sch 2 36.25	Sch 5 28.73	7.52	1,979,169
9	Total O&M Expense	<u>152,520,477</u>	<u>417,864</u>				<u>3,609,464</u>
10							
11							
12	Taxes Other Than Income [1]						
13	Ad Valorem	21,129,326	57,889	Sch 2 36.25	Sch 6 213.50	(177.25)	(10,260,748)
14	Payroll Taxes	2,722,791	7,460	Sch 2 36.25	Sch 6 31.61	4.64	34,613
15	Local Gross Receipts Tax	28,034,548	76,807	Sch 2 36.25	Sch 6 99.24	(62.99)	(4,838,256)
16	Railroad Commission Fee	63,120	173	Sch 2 36.25	Sch 6 94.84	(58.59)	(10,132)
17							
18	Allocated Taxes-Shared Services						
19	Ad Valorem	278,713	764	Sch 2 36.25	Sch 6 213.50	(177.25)	(135,348)
20	Payroll Taxes	1,715,908	4,701	Sch 2 36.25	Sch 6 31.61	4.64	21,813
21	Total Taxes Other Than Income	<u>53,944,406</u>	<u>147,793</u>				<u>(15,188,058)</u>
22							
23	Franchise Tax/State Margin Tax	4,684,638	12,835	Sch 2 36.25	Sch 7 (47.00)	83.25	1,068,483
24							
25	Federal Income Tax						
26	Current Taxes	0	0	Sch 2 36.25	Sch 8 36.75	(0.50)	0
27							
28	Interest on Customer Deposits	<u>26,170</u>	<u>72</u>	Sch 2 36.25	Sch 9 331.83	(295.58)	(21,193)
29							
30	TOTAL	943,898,568	2,586,023				(17,991,440)

[1] Excludes DOT tax, State Gross Receipts Tax and Prepaid Local Gross Receipts Tax.

**Atmos Energy Corporation-Tennessee**  
**Cash Working Capital Lead/Lag Analysis**  
**For Attrition Period Ended November 30, 2013**

Line No.	Description	Test Year Expenses	Average Daily Expense (b) / 365 days	Revenue Lag	Expense Lag	Net Lag (d) - (e)	CWC Requirement (c) x (f)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Gas Supply Expense						
2	Purchased Gas	69,266,324	189,771	Sch 2 36.48	Sch 3 39.46	(2.98)	(565,518)
3							
4	Operation and Maintenance Expense						
5	O&M, Labor	7,362,569	20,171	Sch 2 36.48	Sch 4 14.14	22.34	450,620
6	O&M, Non-Labor	13,507,187	37,006	Sch 2 36.48	Sch 5 22.78	13.70	506,982
7	Total O&M Expense	20,869,756					957,602
8							
9							
10	Taxes Other Than Income						
11	Ad Valorem	3,318,150	9,091	Sch 2 36.48	Sch 6 241.50	(205.02)	(1,863,837)
12	State Gross Receipts Tax	1,228,602	3,366	Sch 2 36.48	Sch 6 (151.50)	187.98	632,741
13	Payroll Taxes	280,781	769	Sch 2 36.48	Sch 6 19.19	17.29	13,298
14	Franchise Tax	602,000	1,649	Sch 2 36.48	Sch 6 37.00	(0.52)	(857)
15	TRA Inspection Fee	433,803	1,189	Sch 2 36.48	Sch 6 272.50	(236.02)	(280,628)
16	DOT	18,035	49	Sch 2 36.48	Sch 6 60.00	(23.52)	(1,152)
17							
18	Allocated Taxes-Shared Services						
19	Ad Valorem	21% 60,510	166	Sch 2 36.48	Sch 6 241.50	(205.02)	(34,033)
20	Payroll Taxes	79% 227,633	624	Sch 2 36.48	Sch 6 19.19	17.29	10,791
21							
22	Allocated Taxes-Business Unit						
23	Ad Valorem	45% 42,039	115	Sch 2 36.48	Sch 6 241.50	(205.02)	(23,577)
24	Payroll Taxes	55% 51,381	141	Sch 2 36.48	Sch 6 19.19	17.29	2,438
25	Total Taxes Other Than Income	6,262,934					(1,544,818)
26							
27	Federal Income Tax	6,345,272					
28	Current Taxes	1,938,704	5,312	Sch 2 36.48	Sch 7 37.00	(0.52)	(2,762)
29	Deferred Taxes	4,406,568	12,073	Sch 2 36.48	Sch 7 0.00	36.48	440,423
30							
31	State Excise Tax	1,260,891					
32	Current Taxes	385,246	1,055	Sch 2 36.48	Sch 8 37.00	(0.52)	(549)
33	Deferred Taxes	875,644	2,399	Sch 2 36.48	Sch 8 0.00	36.48	87,516
34							
35	Depreciation	10,620,298	29,097	Sch 2 36.48	0	36.48	1,061,459
36							
37	Interest on Customer Deposits	129,748	355	Sch 2 36.48	15.5	20.98	7,448
38							
39	Interest Expense - LTD	6,426,760	17,608	Sch 2 36.48	Sch 9 91.19	(54.71)	(963,251)
40							
41	Interest Expense - STD	41,732	114	Sch 2 36.48	Sch 10 24.05	12.43	1,417
42							
43	Return on Equity	11,760,772	32,221	Sch 2 36.48	0	36.48	1,175,422
44							
45							
46	TOTAL	132,984,486					652,972

**Atmos Energy Corporation-Tennessee**  
**Cash Working Capital Lead/Lag Analysis**  
**For Test Year Ended March 31, 2012**

Line No.	Description	Test Year Expenses	Average Daily Expense (b) / 365 days	Revenue Lag	Expense Lag	Net Lag (d) - (e)	CWC Requirement (c) x (f)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Gas Supply Expense						
2	Purchased Gas	69,266,324	189,771	Sch 2 36.48	Sch 3 39.46	(2.98)	(565,517)
3							
4	Operation and Maintenance Expense						
5	O&M, Labor	6,792,433	18,609	Sch 2 36.48	Sch 4 14.14	22.34	415,734
6	O&M, Non-Labor	10,521,682	28,827	Sch 2 36.48	Sch 5 22.78	13.70	394,923
7	Total O&M Expense	17,314,115					810,658
8							
9							
10	Taxes Other Than Income						
11	Ad Valorem	3,045,257	8,343	Sch 2 36.48	Sch 6 241.50	(205.02)	(1,710,517)
12	State Gross Receipts Tax	1,554,329	4,258	Sch 2 36.48	Sch 6 (151.50)	187.98	800,501
13	Payroll Taxes	267,597	733	Sch 2 36.48	Sch 6 19.19	17.29	12,678
14	Franchise Tax	527,019	1,444	Sch 2 36.48	Sch 6 37.00	(0.52)	(751)
15	TRA Inspection Fee	460,103	1,261	Sch 2 36.48	Sch 6 272.50	(236.02)	(297,517)
16	DOT	36,570	100	Sch 2 36.48	Sch 6 60.00	(23.52)	(2,357)
17							
18	Allocated Taxes-Shared Services						
19	Ad Valorem	21% 54,203	149	Sch 2 36.48	Sch 6 241.50	(205.02)	(30,445)
20	Payroll Taxes	79% 203,905	559	Sch 2 36.48	Sch 6 19.19	17.29	9,660
21							
22	Allocated Taxes-Business Unit						
23	Ad Valorem	45% 34,194	94	Sch 2 36.48	Sch 6 241.50	(205.02)	(19,207)
24	Payroll Taxes	55% 41,792	114	Sch 2 36.48	Sch 6 19.19	17.29	1,980
25	Total Taxes Other Than Income	6,224,968					(1,235,973)
26							
27	Federal Income Tax	5,971,359					
28	Current Taxes	2,841,794	7,786	Sch 2 36.48	Sch 7 37.00	(0.52)	(4,049)
29	Deferred Taxes	3,129,565	8,574	Sch 2 36.48	Sch 7 0.00	36.48	312,785
30							
31	State Excise Tax	1,188,769					
32	Current Taxes	565,740	1,550	Sch 2 36.48	Sch 8 37.00	(0.52)	(806)
33	Deferred Taxes	623,029	1,707	Sch 2 36.48	Sch 8 0.00	36.48	62,269
34							
35	Depreciation	10,216,011	27,989	Sch 2 36.48	0	36.48	1,021,041
36							
37	Interest on Customer Deposits	123,809	339	Sch 2 36.48	15.5	20.98	7,116
38							
39	Interest Expense - LTD	6,059,162	16,600	Sch 2 36.48	Sch 10 91.19	(54.71)	(908,133)
40							
41	Interest Expense - STD	39,345	108	Sch 2 36.48	Sch 10 24.05	12.43	1,343
42							
43	Return on Equity	11,086,445	30,374	Sch 2 36.48	0	36.48	1,108,037
44							
45							
46	TOTAL	127,490,307					607,429

Atmos Energy Corporation-Tennessee  
Cash Working Capital Lead/Lag Analysis  
For Attrition Period Ended May 31, 2016

Line No.	Description	Test Year Expenses (b)	Average Daily Expense (b) / 366 days (c)	Revenue Lag (d)	Expense Lag (e)	Net Lag (d) - (e) (f)	CWC Requirement (c) x (f) (g)
1	Gas Supply Expense						
2	Purchased Gas	87,478,439	239,012 CWC2	37.50 CWC3	39.33	(1.83)	(437,392)
3							
4	Operation and Maintenance Expense						
5	O&M, Labor	7,915,572	21,627 CWC2	37.50 CWC4	14.07	23.43	506,721
6	O&M, Non-Labor	12,100,932	33,063 CWC2	37.50 CWC5	29.40	8.10	267,810
7	Total O&M Expense	20,016,504					774,531
8							
9							
10	Taxes Other Than Income						
11	Ad Valorem	3,801,021	10,385 CWC2	37.50 CWC6	241.50	(204.00)	(2,118,540)
12	State Gross Receipts Tax	1,241,962	3,393 CWC2	37.50 CWC6	(151.50)	189.00	641,277
13	Payroll Taxes	272,080	743 CWC2	37.50 CWC6	16.55	20.95	15,569
14	Franchise Tax	622,004	1,699 CWC2	37.50 CWC6	37.50	0.00	0
15	TRA Inspection Fee	530,084	1,448 CWC2	37.50 CWC6	272.50	(235.00)	(340,280)
16	DOT	0	0 CWC2	37.50 CWC6	59.00	(21.50)	0
17							
18	Allocated Taxes-Shared Services						
19	Ad Valorem	16% 49,974	137 CWC2	37.50 CWC6	241.50	(204.00)	(27,948)
20	Payroll Taxes	84% 255,485	698 CWC2	37.50 CWC6	16.55	20.95	14,626
21							
22	Allocated Taxes-Business Unit						
23	Ad Valorem	46% 48,815	133 CWC2	37.50 CWC6	241.50	(204.00)	(27,132)
24	Payroll Taxes	54% 57,959	158 CWC2	37.50 CWC6	16.55	20.95	3,311
25	Total Taxes Other Than Income	6,879,384					(1,839,117)
26							
27	Federal Income Tax	8,128,108					
28	Current Taxes	2,864,727	7,827 CWC2	37.50 CWC7	37.50	0.00	0
29	Deferred Taxes	5,263,381	14,381 CWC2	37.50 CWC7	0.00	37.50	539,288
30							
31	State Excise Tax	1,614,444					
32	Current Taxes	569,006	1,555 CWC2	37.50 CWC8	37.50	0.00	0
33	Deferred Taxes	1,045,438	2,856 CWC2	37.50 CWC8	0.00	37.50	107,100
34							
35	Depreciation	12,468,039	34,066 CWC2	37.50	0	37.50	1,277,475
36							
37	Interest on Customer Deposits	118,049	323 CWC2	37.50	182.5	(145.00)	(46,835)
38							
39	Interest Expense - LTD	6,623,097	18,096 CWC2	37.50 CWC9	91.25	(53.75)	(972,660)
40							
41	Return on Equity	15,166,903	41,440 CWC2	37.50	0	37.50	1,554,000
42							
43							
44	TOTAL	158,492,968					956,389

Atmos Energy Corporation-Tennessee  
Cash Working Capital Lead/Lag Analysis  
For Test Year Ended June 30, 2014

Line No.	Description	Test Year Expenses	Average Daily Expense (b) / 365 days	Revenue Lag	Expense Lag	Net Lag (d) - (e)	CWC Requirement (c) x (f)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	Gas Supply Expense							
2	Purchased Gas	87,478,439	239,667 CWC2	37.50	Sch 3 39.33	(1.83)	(438,591)	
3								
4	Operation and Maintenance Expense							
5	O&M, Labor	7,652,390	20,965 CWC2	37.50	Sch 4 14.07	23.43	491,221	
6	O&M, Non-Labor	12,983,102	35,570 CWC2	37.50	Sch 5 29.40	8.10	288,118	
7	Total O&M Expense	20,635,493					779,339	
8								
9								
10	Taxes Other Than Income							
11	Ad Valorem	3,498,394	9,585 CWC2	37.50	CWC6 241.50	(204.00)	(1,955,267)	
12	State Gross Receipts Tax	1,084,335	2,971 CWC2	37.50	CWC6 (151.50)	189.00	561,478	
13	Payroll Taxes	257,296	705 CWC2	37.50	CWC6 16.55	20.95	14,771	
14	Franchise Tax	618,254	1,694 CWC2	37.50	CWC6 37.50	0.00	0	
15	TRA Inspection Fee	425,046	1,165 CWC2	37.50	CWC6 272.50	(235.00)	(273,660)	
16	DOT	19,392	53 CWC2	37.50	CWC6 59.00	(21.50)	(1,142)	
17								
18	Allocated Taxes-Shared Services							
19	Ad Valorem	0%	0	0 CWC2	37.50	CWC6 241.50	(204.00)	0
20	Payroll Taxes	100%	247,649	678 CWC2	37.50	CWC6 16.55	20.95	14,217
21								
22	Allocated Taxes-Business Unit							
23	Ad Valorem	10%	6,231	17 CWC2	37.50	CWC6 241.50	(204.00)	(3,482)
24	Payroll Taxes	90%	55,697	153 CWC2	37.50	CWC6 16.55	20.95	3,198
25	Total Taxes Other Than Income		6,212,295				(1,639,888)	
26								
27	Federal Income Tax	7,465,832						
28	Current Taxes	0	0 CWC2	37.50	CWC7 37.50	0.00	0	
29	Deferred Taxes	7,465,832	20,454 CWC2	37.50	CWC7 0.00	37.50	767,038	
30								
31	State Excise Tax	1,483,046						
32	Current Taxes	0	0 CWC2	37.50	CWC8 37.50	0.00	0	
33	Deferred Taxes	1,483,046	4,063 CWC2	37.50	CWC8 0.00	37.50	152,368	
34								
35	Depreciation	10,700,686	29,317 CWC2	37.50		37.50	1,099,386	
36								
37	Interest on Customer Deposits	110,242	302 CWC2	37.50		182.5	(145.00)	(43,795)
38								
39	Interest Expense - LTD	6,084,048	16,669 CWC2	37.50	CWC9 91.25	(53.75)	(895,939)	
40								
41	Return on Equity	13,927,092	38,156 CWC2	37.50		37.50	1,430,866	
42								
43								
44	TOTAL	154,097,173					1,210,783	

Atmos Energy Corporation-Virginia  
Lead / Lag Cash Working Capital Calculation - Total Company Per Books (GAAP)  
TME: September 30, 2015  
Case No. PUE-2015-00119

Line No.	Cost Category (1)	Per Books Expense (2)	Daily Amount (3)=(2)/365	Rev Lag Days (4)	Expense Lead Days (5)	Reference (6)	Net Lag Days (7)=(4)-(5)	Working Capital Req. (8)=(3)*(7)
1	<b>OPERATING EXPENSES:</b>							
2	Purchased Gas Expense	\$ 1,043,550,773	\$ 2,859,043	40.93	39.63	Sheet 4	1.30	\$ 3,706,847
3	Deferred Gas Expense	(63,125,790)	(172,947)	40.93	40.93	Note 3	0.00	-
4	Stored Gas Expense	48,197,347	132,048	40.93	0.00	Note 1	40.93	5,404,725
5	Prepaid Insurance Expense	12,457,311	34,130	40.93	0.00	Note 1	40.93	1,396,941
6	Payroll Costs	178,828,231	489,940	40.93	14.10	Sheet 5	26.83	13,145,090
7	Employee Benefits Expense	35,591,227	97,510	40.93	0.00	Note 1	40.93	3,991,084
8	Incentive Compensation Exp	34,408,040	94,269	40.93	0.00	Note 1	40.93	3,858,430
9	Pension and RIP Expense	25,899,122	70,956	40.93	0.00	Note 1	40.93	2,904,229
10	OPEB Expense	12,871,162	35,263	40.93	63.41	Sheet 6	(22.48)	(792,676)
11	<u>Other O &amp; M Costs:</u>							
12	Accrued Vacation	(4,370,892)	(11,975)	40.93	0.00	Note 1	40.93	(490,137)
13	Uncollectible Expense	15,904,325	43,573	40.93	459.53	Sheet 7	(418.60)	(18,239,459)
14	Injuries and Damage Expense	26,254,702	71,931	40.93	0.00	Note 1	40.93	2,944,136
15	Other	181,279,089	496,655	40.93	36.70	Sheet 8	4.23	2,100,851
16	Depreciation and Amort Exp	281,102,498	770,144	40.93	0.00	Note 1	40.93	31,521,994
17								
18	<b>TAXES OTHER THAN INCOME:</b>							
19	Payroll Tax Expense	13,874,044	38,011	40.93	19.25	Sheet 9	21.68	824,032
20	Property Tax Expense	93,719,214	256,765	40.93	100.03	Sheet 10	(59.10)	(15,175,930)
21	Other Taxes	123,369,644	337,999	40.93	31.96	Sheet 11	8.97	3,032,213
22	TOTAL OPERATING EXP & OTH TAX	2,059,810,047						
23	<b>INCOME TAXES:</b>							
24	Current (including state)	(9,898,087)	(27,118)	40.93	37.50	Sheet 12	3.43	(93,015)
25	Deferred FIT Included in RB	194,351,594	532,470	40.93	0.00	Note 1	40.93	21,793,997
26	TOTAL INCOME TAX EXP	184,453,507						
27	<b>OTHER EXPENSES:</b>							
28	Charitable Donations	3,456,343	9,469	40.93	40.93	Note 2	0.00	-
29	Interest on Customer Deposits	665,643	1,824	40.93	182.50	Sheet 13	(141.57)	(258,224)
30	Interest Expense on LT Debt	144,874,613	396,917	40.93	91.25	Sheet 14	(50.32)	(19,972,863)
31	AFUDC	(2,374,770)	(6,506)	40.93	40.93	Note 2	0.00	-
32	Other Income	(14,974,677)	(41,027)	40.93	40.93	Note 2	0.00	-
33	TOTAL OTHER INCOME	131,647,153						
34	Income Avail for Common Eq	299,475,209	820,480	40.93	40.93	Note 2	0.00	-
35	Subtotal							41,602,265
36	Customer Utility Taxes	707,783	1,939	40.93	27.76	Sheet 15	13.17	25,537
37	State & Local Consumption Taxes	366,594	1,004	40.93	32.71	Sheet 16	8.22	8,248
38	Plus: Balance Sheet Analysis					Schedule 28		(374,367)
39								<b>41,261,683</b>

Note 5: 0 Net Lead days assigned in compliance with Staff Report

Note 1: Item is included in the Balance Sheet Analysis; therefore, 0 lead days assigned.

Note 2: 0 Net Lead days assigned in compliance with the Staff in Case No. PUE950033.

Note 3: Per Case No. PUE950033, 0 Cash Working Capital used due to a timing difference between deferred gas expense and the average defer

Atmos Energy Corporation-Virginia  
 Lead / Lag Cash Working Capital Calculation - Jurisdictional Per Books (GAAP)  
 TME: September 30, 2015  
 Case No. PUE-2015-00119

Line No.	Cost Category (1)	Alloc Factor Ref (2)	Alloc Factor % (3)	Jurisdictional Per Books Expense (4)	Allocated Per Books Expense (5)=(3)*(4)	Juris. Daily Amount (6)=(5)/365	Rev Lag Days (7)	Expense Lead Days (8)	Ref (9)	Net Lag Days (10)=(7)-(8)	Jurisdictional CWC Requirement (11)=(10)*(6)
1	<b>OPERATING EXPENSES:</b>										
2	Purchased Gas Expense	WP 40-1 "V"	90.270%	\$ 23,490,569	\$ 21,204,936	\$ 58,096	40.93	39.63	Sheet 4	1.30	\$ 75,323
3	Deferred Gas Expense	WP 40-1 "V"	90.270%	-	-	-	40.93	40.93	Note 3	0.00	-
4	Stored Gas Expense	WP 40-1 "AA"	86.980%	844,857	734,856	2,013	40.93	0.00	Note 1	40.93	82,392
5	Prepaid Insurance Expense	WP 40-1 "V"	90.270%	5,238	4,728	13	40.93	0.00	Note 1	40.93	532
6	Payroll costs	WP 40-1 "V"	90.270%	976,858	881,809	2,416	40.93	14.10	Sheet 5	26.83	64,821
7	Employee Benefits Expense	WP 40-1 "V"	90.270%	226,415	204,385	560	40.93	0.00	Note 1	40.93	22,921
8	Incentive Compensation	WP 40-1 "S"	89.880%	144,593	129,960	356	40.93	0.00	Note 1	40.93	14,571
9	Pension and RIP expense	WP 40-1 "V"	90.270%	84,239	76,043	208	40.93	0.00	Note 1	40.93	8,513
10	OPEB expense	WP 40-1 "V"	90.270%	121,932	110,088	302	40.93	63.41	Sheet 6	(22.48)	(6,789)
11	<b>Other O &amp; M Costs:</b>										
12	Accrued Vacation	WP 40-1 "V"	90.270%	(411,103)	(371,103)	(1,017)	40.93	0.00	Note 1	40.93	(41,626)
13	Uncollectible Expense	WP 40-1 "V"	90.270%	115,921	104,642	287	40.93	459.53	Sheet 7	(418.60)	(120,137)
14	Injuries and Damage Expense	WP 40-1 "V"	90.270%	3,418	3,086	8	40.93	0.00	Note 1	40.93	327
15	Other	WP 40-1 "V"	90.270%	804,089	725,851	1,989	40.93	36.70	Sheet 8	4.23	8,413
16	Depreciation and Amort Exp	WP 40-1 "V"	90.270%	2,300,769	2,076,904	5,690	40.93	0.00	Note 1	40.93	232,892
17											
18	<b>TAXES OTHER THAN INCOME</b>										
19	Payroll Tax Expense	WP 40-1 "V"	90.270%	130,025	117,373	322	40.93	19.25	Sheet 9	21.68	6,981
20	Property Tax Expense	WP 40-1 "V"	90.270%	456,800	412,353	1,130	40.93	100.03	Sheet 10	(59.10)	(66,788)
21	Other Taxes	WP 40-1 "V"	90.270%	92,892	83,673	229	40.93	31.96	Sheet 11	8.97	2,054
22	TOTAL OPERATING EXP	WP 40-1 "V"	90.270%	29,387,311		72,602					
23	<b>INCOME TAXES:</b>										
24	Current (including state)	WP 40-1 "AE"	88.630%	2,830,952	2,509,073	6,874	40.93	37.50	Sheet 12	3.43	23,578
25	Deferred FIT Included in RB	WP 40-1 "AE"	88.630%	(430,209)	(381,294)	(1,045)	40.93	0.00	Note 1	40.93	(42,772)
26	TOTAL INCOME TAX EXP			2,400,743		5,829					
27	<b>OTHER EXPENSES:</b>										
28	Charitable Donations		100.000%	16,913	16,913	46	40.93	40.93	Note 2	0.00	-
29	Interest on Customer Deposits	WP 40-1 "F"	96.820%	559	541	1	40.93	182.50	Sheet 13	(141.57)	(142)
30	Interest Expense on LT Debt	WP 40-1 "V"	90.270%	1,032,753	932,266	2,554	40.93	91.25	Sheet 14	(50.32)	(128,517)
31	AFUDC	WP 40-1 "V"	90.270%	206	186	1	40.93	40.93	Note 2	0.00	-
33	TOTAL OTHER INCOME			1,050,431		2,602					
34	Income Avail for Common Eq	Sch 40b; p. 1		4,677,085		12,814	40.93	40.93	Note 2	0.00	-
35	Subtotal			42,192,655		93,847					136,547
36	Customer Utility Taxes	WP 40-1 "V"	90.270%	707,783		1,939	40.93	27.76	Sheet 15	13.17	25,537
37	State & Local Consumption Taxes	WP 40-1 "V"	90.270%	366,594		1,004	40.93	32.71	Sheet 16	8.22	8,248
38	Plus: Balance Sheet Analysis	Sch 28							Schedule 28		(338,127)
39											\$ (167,795)
											TOTAL CASH WORKING CAPITAL REQUIREMENT/(SOURCE)

Note 1: Item is included in the Balance Sheet Analysis; therefore, 0 lead days assigned.  
 Note 2: 0 Net Lead days assigned in compliance with the Staff in Case No. PUE950033  
 Note 3: Per Case No. PUE950033, 0 Cash Working Capital used due to a timing difference.

THP-CWC1

**Atmos Energy Corporation - West Texas**  
**Cash Working Capital Lead/ Lag Analysis**  
**For Test Period Twelve Months Ended September 30, 2011**

Line No.	Description	Test Year Expenses	Average Daily Expense	Revenue Lag Ref. Days	Expense Lag Ref. Days	Net Lag	CWC Requirements
	(a)	(b)	(c) = (b)/365	(d)	(e)	(f) = (d) - (e)	(g) = (c) x (f)
1	Gas Supply Expense						
2	Purchased Gas	137,507,303	376,732	CWC 2 39.03	CWC3 41.41	(2.38)	(896,623)
3							
4	Operation and Maintenance Expense						
5	O&M, Labor	11,585,306	31,741	CWC 2 39.03	CWC 4 28.22	10.81	343,115
6	O&M, Non-Labor	21,695,928	59,441	CWC 2 39.03	CWC 5 32.80	6.23	370,317
7	Total O&M Expense	33,281,234	91,181				713,432
8							
9							
10	Taxes Other Than Income [1]						
11	Ad Valorem	3,659,051	10,025	CWC 2 39.03	CWC 6 213.50	(174.47)	(1,749,027)
12	Payroll Taxes	534,370	1,464	CWC 2 39.03	CWC 6 33.96	5.07	7,423
13	Local Franchise Tax	2,868,088	7,858	CWC 2 39.03	CWC 6 66.28	(27.25)	(214,104)
14	State Gas Transportation	1,576	4	CWC 2 39.03	CWC 6 94.69	(55.66)	(240)
15							
16	Allocated Taxes						
17	Ad Valorem	79,904	219	CWC 2 39.03	CWC 6 213.50	(174.47)	(38,194)
18	Payroll Taxes	348,509	955	CWC 2 39.03	CWC 6 33.96	5.07	4,841
19	Total Taxes Other Than Income	7,491,498	20,525				(1,989,302)
20							
21	Franchise Tax/State Margin Tax	933,185	2,557	CWC 2 39.03	CWC 7 (47.00)	86.03	219,950
22							
23	Federal Income Tax						
24	Current Taxes	0	0	CWC 2 39.03	CWC 8 36.75	2.28	0
25							
26	Interest on Customer Deposits	6,115	17	CWC 2 39.03	CWC 9 331.83	(292.80)	(4,905)
27							
28	TOTAL	179,219,334	491,012				<u>(1,957,448)</u>

[1] Excludes DOT tax and State Gross Receipts Tax.

THP-CWC1

**Atmos Energy Corporation - West Texas  
Cash Working Capital Lead/ Lag Analysis  
For Test Period Twelve Months Ended June 30, 2013**

Line No.	Description	Test Year	Average	Revenue Lag		Expense Lag		Net Lag	CWC Requirement
		Expenses	Daily Expense	Ref.	Days	Ref.	Days		
	(a)	(b)	(c) = (b)/365	(d)		(e)	(f) = (d) - (e)	(g) = (c) x (f)	
1	Gas Supply Expense								
2	Purchased Gas	115,600,453	316,714	CWC 2	38.54	CWC3	41.65	(3.11)	(984,979)
3									
4	Operation and Maintenance Expense								
5	O&M, Labor	11,904,423	32,615	CWC 2	38.54	CWC 4	29.29	9.25	301,687
6	O&M, Non-Labor	22,671,849	62,115	CWC 2	38.54	CWC 5	33.37	5.17	321,133
7	Total O&M Expense	34,576,272	94,730						622,820
8									
9									
10	Taxes Other Than Income [1]								
11	Ad Valorem	4,133,461	11,325	CWC 2	38.54	CWC 6	213.50	(174.96)	(1,981,344)
12	Payroll Taxes	474,451	1,300	CWC 2	38.54	CWC 6	34.49	4.05	5,264
13	Allocated Taxes								
14	Ad Valorem and other	89,188	244	CWC 2	38.54	CWC 6	213.50	(174.96)	(42,752)
15	Payroll Taxes	509,122	1,395	CWC 2	38.54	CWC 6	34.49	4.05	5,649
16	Total Taxes Other Than Income	5,206,223	14,264						(2,013,182)
17									
18	Revenue Taxes [1]								
19	Local Franchise Tax	8,536,899	23,389	CWC 2	38.54	CWC 6	65.68	(27.14)	(634,833)
20	State Gas Transportation	1,762	5	CWC 2	38.54	CWC 6	94.73	(56.19)	(271)
21									
22	State Gross Margin Tax	1,000,916	2,742	CWC 2	38.54	CWC 7	(46.50)	85.04	233,200
23									
24	Federal Income Tax								
25	Current Taxes	8,736,560	23,936	CWC 2	38.54	CWC 8	37.50	1.04	24,893
26									
27	Interest on Customer Deposits	5,432	15	CWC 2	38.54	CWC 9	331.83	(293.29)	(4,365)
28									
29	TOTAL	173,664,518	452,400						(2,756,717)

[1] Excludes DOT tax and State Gross Receipts Tax.



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-31**  
**Page 1 of 1**

**REQUEST:**

Provide the expense by FERC account that was incurred to develop the Cash Working Capital lead/lag study in this proceeding. Identify and quantify each component of this expense. For each component, indicate if this expense was an incremental cost that otherwise would not have been incurred. Provide all support for your response.

**RESPONSE:**

The Cash Working Capital Study was prepared entirely by Company employees. The Company did not track the time employees spent on preparing the Study. There are no incremental costs associated with the Study.

Respondent: Joe Christian



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-32**  
**Page 1 of 3**

**REQUEST:**

Refer to electronic workpaper "ADIT\_for\_KY\_-\_2017" provided in response to the Staff's First Set of Data Requests. Refer further to cell rows 105, 106 and 107 on worksheet tab "Division 002" that provide the account 190 ADIT amounts for "FD-NOL Credit Carryforward - Non Reg", "FD-NOL Credit Carryforward - Utility", and "FD-NOL Credit Carryforward - Other", respectively.

- a. Provide a detailed description of the methodology used to disaggregate or separately determine the actual and projected NOL carryforward amounts for utility, non-regulated, and other.
- b. Provide copies of all supporting documentation used to quantify the actual NOL carryforward amounts in fiscal years 2015, 2016, 2017, the base year, and the test year.
- c. Balances in these lines changed on a quarterly basis until the last month of actual data provided in June 2017. Explain how those quarterly changes in the NOL carryforward amounts are determined separately for the utility and non-regulated.
- d. Provide the actual balances for utility and nonregulated NOL carryforward amounts as of September 30, 2017 and provide copies of all supporting documentation used to quantify the balances.

**RESPONSE:**

- a) Actual NOL carryforward amounts are derived from the Company's tax filings. Atmos Energy files a consolidated tax return, which includes both utility and non-regulated operations. The utility NOL represents that portion of the consolidated net operating loss resulting from utility operations. Utility operations are all included in one single legal entity, Atmos Energy Corporation. In preparing the consolidated tax return, a separate calculation of taxable income for each legal entity is made. Therefore it is possible to isolate the amount of losses generated by the utility operations by referring to the taxable income of Atmos Energy Corporation.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-32**  
**Page 2 of 3**

GAAP reporting requirements differ from tax return calculations of the NOL Carryforward ("NOLC"). These differences result in both increases and decreases to the Company's NOLC deferred tax asset recorded on the Company's books. These differences have resulted in a net increase to the Company's NOLC deferred tax asset recorded on its books. This net increase is reflected as Book/Tax Differences NOL on the NOL Carryforward Schedule and titled FD-NOL Credit Carryforward - Other in the referenced workpaper. This decrease has no impact on the Company's tax filings.

The Company has projected net operating losses for the period included in this filing. To the extent that the Company's deferred tax liabilities exceed income tax expense computed at the composite rate in the filing, the Company has projected additional net operating loss carryforward.

- b) Please see Attachment 1, Confidential Attachment 2, Attachment 3 and Attachment 4.
- c) Total federal and state tax expense is estimated at a quarter-end using projected fiscal year pre-tax book income for each business unit. Total federal expense is calculated using the statutory rate of 35%. Total state tax expense is calculated using current state tax rates and the most recent apportionment data calculated for each legal entity. The deferred taxes recorded at a quarter-end are estimates based on a high level analysis conducted at a business unit level. Current federal and state tax expense is calculated as the difference between total tax expense and deferred tax expense.

Since the Company is in a federal net operating loss position, no current federal liability or receivable should be recorded. The net operating loss carryforward is debited or credited at non-year end quarters to offset any calculated federal payable or receivable. Since the large losses the Company experiences are due to utility operations, the Company applies the statutory rate to nonregulated pre-tax book income and records this as a decrease to the net operating loss carryforward. The balance of the adjustment to the NOL is recorded to utility operations.

A full and detailed calculation of taxable income by legal entity is prepared at year end and the resulting generation or utilization of NOL Carryforward by utility and nonregulated operations is recorded to the financial statements.

- d) Please see the response to subpart (c).

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-32**  
**Page 3 of 3**

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-32\_Att1 - NOL Carryforward Schedule.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, AG\_1-32\_Att2 - Selected Pages Atmos 1120 FY15 - FY16 (CONFIDENTIAL).pdf, 8 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, AG\_1-32\_Att3 - FY17 June Provision.xlsx, 8 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, AG\_1-32\_Att4 - FY17 September Provision.xlsx, 1 Page.

Respondent: Jennifer Story

Atmos Energy  
 Schedule of NOLs  
 Cumulative to 9/30/2017

	Consolidated	Utility	NonReg	Other	Total Consolidated	Total Utility	Total NonReg	Total Other	35%	NOLs			TOTAL	
										Utility	Non Utility	Other		
9/30/1999	FY99 Tax Return *	(48,974,596)	(56,208,901)	7,233,705	(48,974,596)	(56,208,901)	7,233,705	-	(17,141,109)	(19,672,908)	2,531,797	-	(17,141,109)	
	FY99 IRS Audit Adjs	5,003,107	5,003,107	-	(43,971,489)	(51,205,194)	7,233,705	-	(15,390,021)	(17,921,818)	2,531,797	-	(15,390,021)	
9/30/2000	FY00 Tax Return *	(14,100,085)	(19,548,189)	5,448,104	(58,071,574)	(70,753,383)	12,681,809	-	(20,325,051)	(24,763,684)	4,438,633	-	(20,325,051)	
	FY00 IRS Audit Adjs	4,667,640	4,667,640	-	(53,403,934)	(66,085,743)	12,681,809	-	(18,691,377)	(23,130,010)	4,438,633	-	(18,691,377)	
9/30/2001	FY01 Tax Return *	69,561,129	58,734,345	10,826,784	16,157,195	(7,351,398)	23,508,593	-	5,655,018	(2,572,989)	8,228,008	-	5,655,018	
	FY01 IRS Audit Adjs	(11,826,295)	4,715,860	(16,542,155)	4,330,900	(2,635,538)	6,966,438	-	1,515,815	(922,438)	2,438,253	-	1,515,815	
9/30/2002	FY02 Tax Return *	16,530,895	(33,067,118)	49,598,013	20,861,795	(35,702,656)	56,564,451	-	7,301,628	(12,495,930)	19,797,558	-	7,301,628	
	FY02 IRS Audit Adjs	5,226,703	1,036,994	4,189,709	26,088,498	(34,665,662)	60,754,160	-	9,130,974	(12,132,982)	21,263,956	-	9,130,974	
9/30/2003	FY03 Tax Return *	(79,861,757)	(86,344,612)	6,482,855	(53,773,259)	(121,010,274)	67,237,015	-	(18,820,641)	(42,353,596)	23,532,955	-	(18,820,641)	
	FY03 IRS Audit Adjs	269,616	237,458	(17,842)	(53,503,643)	(120,722,816)	67,219,173	-	(18,726,275)	(42,252,986)	23,526,711	-	(18,726,275)	
9/30/2004	FY04 Tax Return *	71,726,012	42,242,882	29,483,130	18,222,369	(78,479,934)	96,702,303	-	6,377,829	(27,467,877)	33,845,806	-	6,377,829	
	FY04 IRS Audit Adjs	1,676,062	839,036	843,026	19,898,431	(77,646,898)	97,545,329	-	6,964,451	(27,176,414)	34,140,865	-	6,964,451	
9/30/2005	FY05 Tax Return *	242,023,402	156,156,284	85,867,118	261,921,833	78,509,386	183,412,447	-	91,672,642	27,478,285	64,194,356	-	91,672,642	
	FY05 IRS Audit Adjs	(9,239,585)	(6,937,897)	(2,301,688)	252,682,248	71,571,489	181,110,759	-	88,438,787	25,050,021	63,388,766	-	88,438,787	
9/30/2006	FY06 Tax Return *	(44,138,892)	(71,687,652)	27,548,760	208,543,356	(116,163)	208,659,519	-	72,990,175	(40,657)	73,030,832	-	72,990,175	
	FY06 IRS Audit Adjs	(24,028,328)	(24,028,328)	-	184,515,028	(24,144,431)	208,659,519	-	64,580,260	(8,450,572)	73,030,832	-	64,580,260	
9/30/2007	FY07 Tax Return *	134,874,690	21,643,276	113,231,414	319,389,718	(2,501,215)	321,890,933	-	111,786,401	(875,425)	112,661,827	-	111,786,401	
	FY07 IRS Audit Adjs	2,676,423	2,676,423	-	322,066,141	175,208	321,890,933	-	112,723,149	61,323	112,661,827	-	112,723,149	
9/30/2008	FY08 Tax Return *	(41,728,231)	(92,679,501)	50,951,270	280,337,910	(92,504,293)	372,842,203	-	98,118,269	(32,376,508)	130,494,771	-	98,118,269	
9/30/2009	FY09 Tax Return *	(372,944,892)	(440,015,537)	67,070,645	(92,606,982)	(532,519,830)	439,912,848	-	(32,412,444)	(186,381,941)	153,969,497	-	(32,412,444)	
9/30/2010	FY10 Tax Return *	(53,348,587)	(132,720,487)	79,371,900	(145,955,569)	(665,240,317)	519,284,748	-	(51,084,449)	(232,834,111)	181,749,662	-	(51,084,449)	
9/30/2011	FY11 Tax Return *	(110,265,393)	(143,555,145)	39,289,750	(256,220,962)	(808,795,460)	552,574,498	-	(89,677,337)	(283,078,411)	193,401,074	-	(89,677,337)	
9/30/2012	FY12 Tax Return *	(178,407,575)	(175,638,806)	(2,768,769)	(434,628,537)	(984,434,266)	549,805,729	-	(152,119,988)	(344,551,993)	192,432,005	-	(152,119,988)	
9/30/2012	FY12 Provision For Amended Items	(13,573,426)	(13,573,426)	-	(448,201,963)	(998,007,692)	549,805,729	-	(156,870,687)	(349,302,692)	192,432,005	-	(156,870,687)	
8/1/2013	FY12 Amended Return*	14,844,460	14,707,258	137,202	(433,357,503)	(983,300,434)	549,942,931	-	(151,675,126)	(344,155,152)	192,480,026	-	(151,675,126)	
9/30/2013	FY13 Tax Return *	(137,682,317)	(167,493,748)	29,811,431	(571,039,820)	(1,150,794,182)	579,754,362	-	(199,863,937)	(402,777,964)	202,914,027	-	(199,863,937)	
9/30/2014	FY14 Tax Return *	(261,141,430)	(297,014,507)	35,873,077	(832,181,250)	(1,447,808,689)	615,627,439	-	(291,263,437)	(506,733,041)	215,469,604	-	(291,263,437)	
9/30/2015	FY15 Tax Return *	(194,257,908)	(219,126,844)	24,868,936	(1,026,433,158)	(1,666,933,533)	640,436,375	-	(353,253,705)	(583,427,437)	224,173,731	-	(353,253,705)	
9/30/2016	FY16 Amended Return *	(863,855,895)	(990,172,837)	26,316,942	(1,390,295,059)	(2,057,108,370)	666,813,317	-	(486,603,258)	(719,987,930)	233,384,651	-	(486,603,258)	
9/30/2017	FY17 Provision	(108,431,539)	(177,958,628)	69,527,089	(1,498,726,592)	(2,235,066,998)	736,340,406	-	(524,554,307)	(782,273,449)	257,719,142	-	(524,554,307)	
	<b>Tax Return NOL</b>													
	Book/Tax Differences	(23,719,240)			(23,719,240)	(1,522,445,832)	(2,235,066,998)	736,340,406	(23,719,240)	(532,856,041)	(782,273,449)	257,719,142	(8,301,734)	(532,856,041)
	<b>Financial Statement NOL</b>													
	Check to ADIT:									782,273,564	(257,719,124)	8,302,077	532,856,517	
	Difference									115	18	343	476	

Atmos Energy Corporation, Inc. & Subsidiaries  
Consolidated Effective Tax Rate Excl Rest Stock  
Fiscal Year Ended 9/30/2017 - 3rd Quarter

	Residual Rate from General Accounting	100.00%	0.00%	9.26%	8.19%	10.39%	6.82%	7.16%	40.18%	18.00%	
		10	20	30	50	60	70	80	180		
	Consolidated	Utility	SS	LA	TX	Mid-States	Col-Kan	MS	MidTx	Atmos Pipeline	Non-Utility
<b>FORMAT: DR. / (CR.)</b>											
Estimated Pre-Tax Book (Income) per Atmos budget	(636,388,000)	(584,199,000)	8,042,000	(52,925,000)	(43,281,000)	(63,619,000)	(27,778,000)	(92,123,000)	(201,555,000)	(170,960,000)	(52,189,000)
Permanent differences											
Dividends Paid to RSGP	YTD	-	-	-	-	-	-	-	-	-	-
Dividends Received Deduction	YTD	1,099,574	1,099,574	-	101,821	90,055	114,246	74,991	78,729	441,809	197,923
ESOP Dividends	SALY	7,340,000	7,340,000	-	679,684	601,146	762,626	500,588	525,544	2,949,212	1,321,200
Restricted Stock Grant Plan	YTD	-	-	-	-	-	-	-	-	-	-
Excess 162(m) Exec Comp	YTD	(1,938,999)	(1,938,999)	-	(179,551)	(158,804)	(201,462)	(132,240)	(138,832)	(779,090)	(349,020)
Director's Stock - Perm	YTD	959,719	959,719	-	88,870	78,601	99,715	65,453	68,716	385,615	172,749
Club Dues	YTD	(37,000)	(37,000)	-	-	(14,000)	(3,000)	(1,000)	(1,000)	(10,000)	(8,000)
Capitalized Meals & Entertainment	SALY	(120,000)	(120,000)	-	(11,112)	(9,828)	(12,468)	(8,184)	(6,592)	(48,216)	(21,600)
Cash Surrender Value Adjustment	SALY	848,179	848,179	-	690,115	(6,717)	18,812	145,969	-	-	-
Lobbying Expense	SALY	(1,170,000)	(1,170,000)	(1,170,000)	-	-	-	-	-	-	-
Meals & Entertainment	YTD	(3,753,103)	(3,525,000)	(1,225,000)	(361,000)	(287,000)	(353,000)	(216,000)	(163,000)	(443,000)	(477,000)
Penalties	YTD	(2,830,000)	(2,827,000)	(11,000)	(1,000)	(107,000)	(2,025,000)	(11,000)	-	(671,000)	(1,000)
SERP Premiums	SALY	(150,000)	(150,000)	-	(13,890)	(12,285)	(15,585)	(10,230)	(10,740)	(60,270)	(27,000)
Spousal Travel	YTD	(260,000)	(248,000)	(76,000)	(22,000)	(18,000)	(10,000)	(21,000)	(13,000)	(49,000)	(39,000)
Tax Free Interest	YTD	177,000	177,000	-	-	-	-	-	-	-	-
Book Taxable before State Taxes	(636,222,630)	(583,790,527)	5,737,000	(51,953,063)	(43,124,832)	(65,244,116)	(27,390,653)	(91,785,175)	(199,838,940)	(170,190,748)	(52,432,103)
State Taxes											
	Apport	Rate	Factor								
Total Non-Utility	100.00%	4.4188%	4.4188%	2,268,403	0	0	0	0	0	0	2,268,403
Colorado	2.2859%	4.630%	0.1068%	676,306	620,644	0	0	620,644	0	0	55,662
Georgia	0.0000%	6.000%	0.000%	0	0	0	0	0	0	0	0
Illinois	0.0764%	7.750%	0.006%	37,671	0	0	0	0	0	0	37,667
Iowa	0.0000%	12.000%	0.000%	0	0	0	0	0	0	0	0
Kansas	3.6936%	7.000%	0.259%	1,644,966	1,509,580	0	0	1,509,580	0	0	135,386
Kentucky	5.8835%	6.000%	0.353%	2,245,930	2,061,084	0	2,061,084	0	0	0	184,846
Louisiana	11.0687%	8.000%	0.885%	5,169,442	5,169,442	0	5,169,442	0	0	0	0
Mississippi	8.1528%	5.000%	0.408%	2,379,764	2,379,764	0	0	0	2,379,764	0	0
Missouri	0.0000%	6.250%	0.000%	0	0	0	0	0	0	0	0
Tennessee	4.4547%	6.500%	0.290%	1,690,398	1,690,398	0	1,690,398	0	0	0	0
Texas				8,438,419	8,266,640	0	996,995	0	0	5,498,461	1,771,185
West Virginia	0.2581%	6.500%	0.017%	106,748	0	0	0	0	0	0	106,737
Virginia	0.8676%	6.000%	0.052%	303,898	303,898	0	303,898	0	0	0	0
Total State Taxes				24,961,944	22,001,449	0	5,169,442	996,995	4,055,380	2,130,224	2,379,764
Book Taxable	(611,260,686)	(561,789,078)	5,737,000	(46,783,621)	(42,127,837)	(61,188,736)	(25,260,429)	(29,405,411)	(194,340,479)	(168,419,563)	(49,471,623)
Federal Rate	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Federal Taxes	213,941,240	196,626,177	(2,007,950)	16,374,267	14,744,743	21,416,058	8,841,150	10,291,894	68,019,168	58,946,847	17,315,068
State Taxes	24,961,944	22,001,449	0	5,169,442	996,995	4,055,380	2,130,224	2,379,764	5,498,461	1,771,185	2,960,480
ITC	0	0	0	0	0	0	0	0	0	0	0
Other	500,000	500,000	0	46,300	40,950	51,950	34,100	35,800	200,900	90,000	0
Tax Expense	239,403,184	219,127,626	(2,007,950)	21,590,009	15,782,688	25,523,387	11,005,474	12,707,458	73,718,528	60,808,032	20,275,548
Federal Taxes	214,441,240	197,126,177	(2,007,950)	16,420,567	14,785,693	21,468,008	8,875,250	10,327,694	68,220,068	59,036,847	17,315,068
State Taxes	24,961,944	22,001,449	0	5,169,442	996,995	4,055,380	2,130,224	2,379,764	5,498,461	1,771,185	2,960,480
	239,403,184	219,127,626	(2,007,950)	21,590,009	15,782,688	25,523,387	11,005,474	12,707,458	73,718,528	60,808,032	20,275,548
Overall Effective Rate	37.62%	37.51%	24.97%	40.79%	36.47%	40.12%	39.62%	39.56%	36.57%	35.57%	38.85%
Federal	33.70%	33.74%	24.97%	31.03%	34.16%	33.74%	31.95%	32.15%	33.85%	34.53%	33.18%
State	3.92%	3.77%	0.00%	9.77%	2.30%	6.37%	7.67%	7.41%	2.73%	1.04%	5.67%
Total Effective Tax Rate - Current Provision	37.62%	37.51%	24.97%	40.79%	36.47%	40.12%	39.62%	39.56%	36.57%	35.57%	38.85%

Atmos Energy Corporation, Inc. & Subsidiaries  
Deferred Tax Expense  
Fiscal Year Ended 9/30/2017 - 3rd Quarter

Federal Tax Rate: 35%  
State Tax Rate: 1.5%

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Rate Case Accrual (ONT32)				Add or (Ded)	(A) Federal	(B) State	Total Deferred
BU	9/30/2016 Return	05/31/17	To Book Income Difference (Tax Adjustment)	Deferred Expense	Deferred Expense	Expenses =A+B	
SS Div	10	0	0	0	0	0	
LA Div	20	4,787	414,743	(409,956)	143,485	6,149	
TX Div	30	9,194	24,175	(14,981)	5,243	225	
Mid-States Div	50	26,888	0	26,888	(9,411)	(403)	
Col-Kan Div	60	1,198,748	823,410	375,338	(131,368)	(5,630)	
MS Div	70	0	(1)	1	(0)	(0)	
MidTX	80	15,359	38,669	(23,310)	8,159	350	
Atmos Pipeline	180	14,506,658	12,295,063	2,211,595	(774,058)	(33,174)	
<b>Total</b>		<b>15,761,634</b>	<b>13,596,059</b>	<b>2,165,575</b>	<b>(757,951)</b>	<b>(32,484)</b>	
						<b>(790,435)</b>	
						0	

Reg Asset Benefit Accrual (ONT68)				Add or (Ded)	(A) Federal	(B) State	Total Deferred
BU	9/30/2016 Return	05/31/17	To Book Income Difference (Tax Adjustment)	Deferred Expense	Deferred Expense	Expenses =A+B	
SS Div	10	0	0	0	0	0	
LA Div	20	0	0	0	0	0	
TX Div	30	664,153	474,185	189,968	(66,489)	(2,850)	
Mid-States Div	50	432,830	0	432,830	(151,491)	(6,492)	
Col-Kan Div	60	0	0	0	0	0	
MS Div	70	0	0	0	0	0	
MidTX	80	3,367,612	3,162,935	204,678	(71,637)	(3,070)	
Atmos Pipeline	180	8,670,972	8,638,148	32,824	(11,489)	(492)	
<b>Total</b>		<b>13,135,568</b>	<b>12,275,268</b>	<b>860,300</b>	<b>(301,105)</b>	<b>(12,905)</b>	
						<b>(314,010)</b>	
						0	

TX Rule 8.209 Reg Asset Deferral (ONT69) calculated on separate workpaper				Add or (Ded)	(A) Federal	(B) State	Total Deferred
BU		05/31/17	To Book Income Difference (Tax Adjustment)	Deferred Expense	Deferred Expense	Expenses =A+B	
SS Div	10	0	0	0	0	0	
LA Div	20	0	0	0	0	0	
TX Div	30	(5,289,209)	(5,289,209)	1,851,223	79,338	1,930,561	
Mid-States Div	50	0	0	0	0	0	
Col-Kan Div	60	0	0	0	0	0	
MS Div	70	0	0	0	0	0	
MidTX	80	(27,558,550)	(27,558,550)	9,645,493	413,378	10,058,871	
Atmos Pipeline	180	0	0	0	0	0	
<b>Total</b>		<b>(32,847,759)</b>	<b>(32,847,759)</b>	<b>11,496,716</b>	<b>492,716</b>	<b>11,989,432</b>	
						0	

LA SHIP Reg Asset (ONT70) calculated on separate workpaper				Add or (Ded)	(A) Federal	(B) State	Total Deferred
BU		05/31/17	To Book Income Difference (Tax Adjustment)	Deferred Expense	Deferred Expense	Expenses =A+B	
SS Div	10	0	0	0	0	0	
LA Div	20	(3,283,401)	(3,283,401)	1,149,190	49,251	1,198,441	
TX Div	30	0	0	0	0	0	
Mid-States Div	50	0	0	0	0	0	
Col-Kan Div	60	0	0	0	0	0	
MS Div	70	0	0	0	0	0	
MidTX	80	0	0	0	0	0	
Atmos Pipeline	180	0	0	0	0	0	
<b>Total</b>		<b>(3,283,401)</b>	<b>(3,283,401)</b>	<b>1,149,190</b>	<b>49,251</b>	<b>1,198,441</b>	
						0	

Deferred Gas Cost (GCA01) calculated on separate workpaper				Add or (Ded)	(A) Federal	(B) State	Total Deferred
BU		05/31/17	To Book Income Difference (Tax Adjustment)	Deferred Expense	Deferred Expense	Expenses =A+B	
SS Div	10	0	0	0	0	0	
LA Div	20	3,594,412	(3,594,412)	1,258,044	53,916	1,311,960	
TX Div	30	(8,954,454)	(8,954,454)	(3,134,059)	(134,317)	(3,268,376)	
Mid-States Div	50	4,659,311	4,659,311	1,630,934	69,897	1,700,831	
Col-Kan Div	60	6,209,627	(6,209,627)	2,173,369	93,144	2,266,514	
MS Div	70	1,306,229	(1,306,229)	457,180	19,593	476,774	
MidTX	80	(43,059,021)	(43,059,021)	(15,070,657)	(645,885)	(15,716,543)	
Atmos Pipeline	180	0	0	0	0	0	
<b>Total</b>		<b>0</b>	<b>(36,243,396)</b>	<b>36,243,396</b>	<b>(12,685,189)</b>	<b>(543,651)</b>	
						<b>(13,228,840)</b>	
						0	

Unrecovered Gas Cost (GCA03) (Only Flux the accounts with Credit position, see separate calculation)				Add or (Ded)	(A) Federal	(B) State	Total Deferred
BU		05/31/17	To Book Income Difference (Tax Adjustment)	Deferred Expense	Deferred Expense	Expenses =A+B	
SS Div	10	0	0	0	0	0	
LA Div	20	2,728,235	2,728,235	(954,882)	(40,924)	(995,806)	
TX Div	30	(8,815,425)	(8,815,425)	3,085,399	132,231	3,217,630	
Mid-States Div	50	3,671,329	3,671,329	(1,284,965)	(55,070)	(1,340,035)	
Col-Kan Div	60	6,731,033	6,731,033	(2,355,862)	(100,965)	(2,456,827)	
MS Div	70	640,319	640,319	(224,112)	(9,603)	(233,716)	
MidTX	80	9,851,032	9,851,032	(3,447,861)	(147,765)	(3,595,627)	
Atmos Pipeline	180	0	0	0	0	0	
<b>Total</b>		<b>0</b>	<b>14,806,523</b>	<b>14,806,523</b>	<b>(5,182,283)</b>	<b>(222,098)</b>	
						<b>(5,404,381)</b>	
						0	

Atmos Energy Corporation, Inc. & Subsidiaries  
Deferred Tax Expense  
Fiscal Year Ended 9/30/2017 - 3rd Quarter

Federal Tax Rate: 35%  
State Tax Rate: 1.5%

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WACOG to FIFO (ONT52) Qtrly Summary Report provided by Gas Acctg Services (John Baugh)				Add or (Ded) To Book Income Difference (Tax Adjustment)	(A) Federal Deferred Expense	(B) State Deferred Expense	Total Deferred Expenses =A+B
BU	9/30/2016 Return	06/30/17					
SS Div	10	0	0	0	0	0	0
LA Div	20	(255,668)	(97,470)	158,198	(55,369)	(2,373)	(57,742)
TX Div	30	(95,726)	420,162	515,888	(180,561)	(7,738)	(188,299)
Mid-States Div	50	549,700	78,169	(471,531)	165,036	7,073	172,109
Col-Kan Div	60	(428,386)	420,153	848,539	(296,989)	(12,728)	(309,717)
MS Div	70	(721,065)	(65)	721,000	(252,350)	(10,815)	(263,165)
MidTX	80	(5,975,225)	(14,079,775)	(8,104,550)	2,836,593	121,568	2,958,161
Atmos Pipeline	180	0	0	0	0	0	0
<b>Total</b>		<b>(6,926,370)</b>	<b>(13,258,826)</b>	<b>(6,332,456)</b>	<b>2,216,360</b>	<b>94,987</b>	<b>2,311,946</b>

TXU Goodwill Amortization (ONT49)				Allocation To Book Income Difference (Tax Adjustment)	(A) Federal Deferred Expense	(B) State Deferred Expense	Total Deferred Expenses =A+B
BU		est 9/30/2017					
SS Div	10	0	0	0	0	0	0
LA Div	20	0	0	0	0	0	0
TX Div	30	0	0	0	0	0	0
Mid-States Div	50	0	0	0	0	0	0
Col-Kan Div	60	0	0	0	0	0	0
MS Div	70	0	0	0	0	0	0
MidTX	80	(25,364,318)	(19,023,238)	(19,023,238)	6,658,133	285,349	6,943,482
Atmos Pipeline	180	(9,137,770)	(9,137,770)	(6,853,328)	2,398,665	102,800	2,501,465
<b>Total</b>		<b>Total estimated</b>	<b>(34,502,088)</b>	<b>(25,876,566)</b>	<b>9,056,798</b>	<b>388,148</b>	<b>9,444,947</b>

LGS Goodwill Amortization (ONT19)				Allocation To Book Income Difference (Tax Adjustment)	(A) Federal Deferred Expense	(B) State Deferred Expense	Total Deferred Expenses =A+B
BU	FY16 = final year of amortization	est 9/30/2017					
SS Div	10	0	0	0	0	0	0
LA Div	20	0	0	0	0	0	0
TX Div	30	0	0	0	0	0	0
Mid-States Div	50	0	0	0	0	0	0
Col-Kan Div	60	0	0	0	0	0	0
MS Div	70	0	0	0	0	0	0
MidTX	80	0	0	0	0	0	0
Atmos Pipeline	180	0	0	0	0	0	0
<b>Total</b>		<b>Total estimated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Depreciation (FXA02)				Allocation To Book Income Difference (Tax Adjustment)	(A) Federal Deferred Expense	(B) State Deferred Expense	Total Deferred Expenses =A+B
BU	05/31/17	Ratio Per Books	%				
SS Div	10	10,914,867	3.07%	(8,186,151)	2,865,153	122,792	2,987,945
LA Div	20	18,359,181	5.16%	(13,769,386)	4,819,285	206,541	5,025,826
TX Div	30	9,762,542	2.74%	(7,321,907)	2,562,667	109,829	2,672,496
Mid-States Div	50	38,752,700	10.89%	(29,064,525)	10,172,584	435,968	10,608,552
Col-Kan Div	60	3,220,769	0.90%	(2,415,576)	845,452	36,234	881,685
MS Div	70	28,791,367	8.09%	(21,593,525)	7,557,734	323,903	7,881,637
MidTX	80	81,917,522	23.02%	(61,438,141)	21,503,350	921,572	22,424,922
Atmos Pipeline	180	164,168,183	46.13%	(123,126,137)	49,094,148	1,846,892	44,941,040
<b>Total</b>		<b>355,887,131</b>	<b>100.00%</b>	<b>(266,915,349)</b>	<b>93,420,372</b>	<b>4,003,730</b>	<b>97,424,102</b>
		Estimated Sch M	<b>(355,887,131)</b>	<b>(266,915,349)</b>			<b>0</b>

Book Gain/Loss on Fixed Assets (FXA03)				Add or (Ded) To Book Income Difference (Tax Adjustment)	(A) Federal Deferred Expense	(B) State Deferred Expense	Total Deferred Expenses =A+B
BU	05/31/17	%					
SS Div	10	0	0.00%	0	0	0	0
LA Div	20	0	0.00%	0	0	0	0
TX Div	30	0	0.00%	0	0	0	0
Mid-States Div	50	0	0.00%	0	0	0	0
Col-Kan Div	60	0	0.00%	0	0	0	0
MS Div	70	0	0.00%	0	0	0	0
MidTX	80	0	0.00%	0	0	0	0
Atmos Pipeline	180	0	0.00%	0	0	0	0
AEM	212	0	0.00%	0	0	0	0
AEH	312	(12,931,193)	100.00%	(12,931,193)	4,525,917	517,248	5,043,165
<b>Total</b>		<b>(12,931,193)</b>	<b>100.00%</b>	<b>(12,931,193)</b>	<b>4,525,917</b>	<b>517,248</b>	<b>5,043,165</b>
		Estimated Sch M	<b>(12,931,193)</b>	<b>(12,931,193)</b>			<b>0</b>

Atmos Energy Corporation, Inc. & Subsidiaries  
Deferred Tax Expense  
Fiscal Year Ended 9/30/2017 - 3rd Quarter

Federal Tax Rate: 35%  
State Tax Rate: 1.5%

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Pro-rated 0.75

Gain/Loss on Fixed Assets (FXA04)	BU	9/30/2017 Estimate	%	Add or (Ded) To Book Income Difference (Tax Adjustment)			Total Deferred Expenses =A+B
				(A) Federal Deferred Expense	(B) State Deferred Expense		
SS Div	10	0	0.00%	0	0	0	0
LA Div	20	0	0.00%	0	0	0	0
TX Div	30	0	0.00%	0	0	0	0
Mid-States Div	50	0	0.00%	0	0	0	0
Col-Kan Div	60	0	0.00%	0	0	0	0
MS Div	70	0	0.00%	0	0	0	0
MidTX	80	0	0.00%	0	0	0	0
Atmos Pipeline	180	0	0.00%	0	0	0	0
AEM	212	0	0.00%	0	0	0	0
AEH	312	30,125,384	100.00%	30,125,384	(10,543,885)	(1,205,015)	(11,748,900)
<b>Total</b>		<b>30,125,384</b>	<b>100.00%</b>	<b>30,125,384</b>	<b>(10,543,885)</b>	<b>(1,205,015)</b>	<b>(11,748,900)</b>
Estimated Sch M		30,125,384	100	30,125,384			

Aid in Construction (FXA07)	BU	9/30/2016 Return	%	Allocation To Book Income Difference (Tax Adjustment)			Total Deferred Expenses =A+B
				(A) Federal Deferred Expense	(B) State Deferred Expense		
SS Div	10	0	0.00%	0	0	0	0
LA Div	20	2,398,395	4.09%	1,798,796	(629,579)	(26,982)	(656,561)
TX Div	30	1,241,113	2.12%	930,835	(325,792)	(13,963)	(339,755)
Mid-States Div	50	4,308,413	7.34%	3,231,308	(1,130,958)	(48,470)	(1,179,428)
Col-Kan Div	60	4,967,007	8.47%	3,725,255	(1,303,839)	(55,879)	(1,359,718)
MS Div	70	1,098,926	1.87%	824,195	(288,468)	(12,363)	(300,831)
MidTX	80	40,879,136	69.68%	30,659,352	(10,730,773)	(459,890)	(11,190,663)
Atmos Pipeline	180	3,773,140	6.43%	2,829,855	(990,449)	(42,448)	(1,032,897)
<b>Total</b>		<b>58,666,128</b>	<b>100.00%</b>	<b>43,999,596</b>	<b>(15,399,859)</b>	<b>(659,994)</b>	<b>(16,059,853)</b>
Estimated Sch M		58,666,128	0.75	43,999,596			0

Capitalized Overhead Adjustment (FXA10)	BU	9/30/2016 Return	%	Allocation To Book Income Difference (Tax Adjustment)			Total Deferred Expenses =A+B
				(A) Federal Deferred Expense	(B) State Deferred Expense		
SS Div	10	(1,377,222)	2.72%	(1,032,917)	361,521	15,494	377,015
LA Div	20	(3,920,529)	7.73%	(2,940,397)	1,029,139	44,106	1,073,245
TX Div	30	(2,919,730)	5.76%	(2,189,798)	766,429	32,847	799,276
Mid-States Div	50	(4,792,604)	9.45%	(3,594,453)	1,258,059	53,917	1,311,975
Col-Kan Div	60	(1,948,786)	3.84%	(1,461,590)	511,556	21,924	533,180
MS Div	70	(2,788,787)	5.50%	(2,091,590)	732,057	31,374	763,430
MidTX	80	(16,340,786)	32.22%	(12,255,590)	4,289,456	183,834	4,473,290
Atmos Pipeline	180	(16,624,004)	32.78%	(12,468,003)	4,363,801	187,020	4,550,821
<b>Total</b>		<b>(50,712,448)</b>	<b>100.00%</b>	<b>(38,034,336)</b>	<b>13,312,018</b>	<b>570,515</b>	<b>18,882,533</b>
Estimated Sch M		(50,712,448)	0.75	(38,034,336)			0

Repairs Deduction (FXA44)	BU	9/30/2017 Estimate	%	Allocation To Book Income Difference (Tax Adjustment)			Total Deferred Expenses =A+B
				(A) Federal Deferred Expense	(B) State Deferred Expense		
SS Div	10	0	0.00%	0	0	0	0
LA Div	20	(35,366,117)	10.26%	(26,524,585)	9,283,605	397,869	9,681,473
TX Div	30	(29,414,355)	8.53%	(22,060,766)	7,721,268	330,911	8,052,180
Mid-States Div	50	(33,109,205)	9.60%	(24,831,904)	8,691,166	372,479	9,063,645
Col-Kan Div	60	(22,822,382)	6.62%	(17,116,786)	5,990,875	256,752	6,247,627
MS Div	70	(15,132,662)	4.39%	(11,349,496)	3,972,324	170,242	4,542,566
MidTX	80	(167,186,255)	48.48%	(125,389,631)	43,886,392	1,880,845	45,767,237
Atmos Pipeline	180	(41,832,474)	12.13%	(31,374,355)	10,981,024	470,615	11,451,640
<b>Total</b>		<b>(344,863,445)</b>	<b>100.00%</b>	<b>(258,647,584)</b>	<b>90,526,654</b>	<b>3,879,714</b>	<b>94,406,368</b>
Estimated Sch M		(344,863,445)	0.75	(258,647,584)			0

Software Capitalized per Book (FXA06)	BU	9/30/2017 Estimate	%	Allocation To Book Income Difference (Tax Adjustment)			Total Deferred Expenses =A+B
				(A) Federal Deferred Expense	(B) State Deferred Expense		
SS Div	10	(7,425,816)	99.71%	(5,569,362)	1,949,277	83,540	2,032,817
LA Div	20	(4,481)	0.06%	(3,361)	1,176	50	1,227
TX Div	30	(12,910)	0.17%	(9,682)	3,389	145	3,534
Mid-States Div	50	0	0.00%	0	0	0	0
Col-Kan Div	60	(1,928)	0.03%	(1,446)	506	22	528
MS Div	70	0	0.00%	0	0	0	0
MidTX	80	(2,328)	0.03%	(1,746)	611	26	637
Atmos Pipeline	180	0	0.00%	0	0	0	0
<b>Total</b>		<b>(7,447,463)</b>	<b>100.00%</b>	<b>(5,585,598)</b>	<b>1,954,959</b>	<b>83,784</b>	<b>2,038,743</b>
Estimated Sch M		(7,447,463)	0.75	(5,585,598)			0

Atmos Energy Corporation, Inc. & Subsidiaries  
 Deferred Tax Expense  
 Fiscal Year Ended 9/30/2017 - 3rd Quarter

Federal Tax Rate: 35%  
 State Tax Rate: 1.5%

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Pro-rated 0.75

Federal NOI	BU	05/31/17	Add or (Ded) To Book Income Difference (Tax Adjustment)	(A) Federal Deferred Expense	(B) State Deferred Expense	Total Deferred Expenses =A+B
SS Div	10	22,614,374	(22,614,374)	7,915,031	0	7,915,031
LA Div	20		0	0	0	0
TX Div	30		0	0	0	0
Mid-States Div	50		0	0	0	0
Col-Kan Div	60		0	0	0	0
MS Div	70		0	0	0	0
MidTX	80		0	0	0	0
Atmos Pipeline	180		0	0	0	0
<b>Total</b>		<b>22,614,374</b>	<b>(22,614,374)</b>	<b>7,915,031</b>	<b>0</b>	<b>7,915,031</b>

All Other M-1s	BU	Residual Rate from General Accounting	Estimated All Other Tax Adjustments	(A) Federal Deferred Expense	(B) State Deferred Expense	Total Deferred Expenses =A+B
SS Div	10	0.0000%	0	0	0	0
LA Div	20	9.2600%	1,578,682	(552,539)	(23,680)	(576,219)
TX Div	30	8.1900%	1,396,264	(488,693)	(20,944)	(509,637)
Mid-States Div	50	10.3900%	1,771,329	(619,965)	(26,570)	(646,535)
Col-Kan Div	60	6.8200%	1,162,701	(406,945)	(17,441)	(424,386)
MS Div	70	7.1600%	1,220,666	(427,233)	(18,310)	(445,543)
MidTX	80	40.1800%	6,850,049	(2,397,517)	(102,751)	(2,500,268)
Atmos Pipeline	180	18.0000%	3,068,713	(1,074,050)	(46,031)	(1,120,080)
AEM	212	0.0000%	0	0	0	0
AEH	312	0.0000%	0	0	0	0
<b>Total</b>		<b>100.00%</b>	<b>17,048,405</b>	<b>(5,966,942)</b>	<b>(255,726)</b>	<b>(6,222,668)</b>

Net FY16 Other Adj 22,731,207 0.75 17,048,405

TOTAL Deferred Tax Expense	BU					
SS Div	10		(37,402,804)	13,090,981	221,826	13,312,808
LA Div	20		(44,261,586)	15,491,555	663,924	16,155,479
TX Div	30		(33,714,359)	11,800,025	505,715	12,305,741
Mid-States Div	50		(53,488,539)	18,720,989	802,328	19,523,317
Col-Kan Div	60		(14,362,159)	5,026,756	215,432	5,242,188
MS Div	70		(32,934,660)	11,527,131	494,020	12,021,151
MidTX	80		(163,170,685)	57,109,740	2,447,560	59,557,300
Atmos Pipeline	180		(165,678,836)	57,987,592	2,485,183	60,472,775
AEM	212		0	0	0	0
AEH	312		17,194,192	(6,017,967)	(257,913)	(6,275,880)
<b>Total</b>			<b>(527,819,435)</b>	<b>184,736,802</b>	<b>7,578,076</b>	<b>192,314,878</b>

Atmos Energy Corporation & Subsidiaries  
 Texas Gross Margin Tax Estimate  
 FY 9/30/2017 - Q3

MARGIN:	Consolidated ATM	Elim N/A	C020 LA	C030 West Tex	C050 Mid State	C060 CO-KS	C070 MS	C080 Mid Tex	C180 Pipeline	Non Utility AEM
Total Revenue	3,306,291,142	(44,000)	232,551,754	243,659,000	303,750,000	196,605,000	216,092,000	1,343,788,000	432,866,000	337,023,388
Cost of Goods Sold	1,452,101,142	0	78,679,754	103,218,000	127,405,000	93,074,000	96,180,000	671,570,000	0	281,974,368
Gross Margin	1,854,190,000	(44,000)	153,872,000	140,441,000	176,345,000	103,531,000	119,912,000	672,218,000	432,866,000	55,049,000

Texas Apportionment **60.68%**

Taxable Margin **1,125,122,492**

Tax Rate **0.750%**

Gross Margin Tax **8,438,419**

Margin Allocated to BUs:

Texas Gross Receipts	2,062,294,657	0	0	243,659,000	0	0	0	1,343,788,000	432,866,000	41,981,657
Total Revenue	3,306,291,142	0.00%	0.00%	11.81%	0.00%	0.00%	0.00%	65.16%	20.99%	
Taxable Margin Allocated to BU	1,125,122,492	0	0	132,932,615	0	0	0	733,128,071	236,157,947	22,903,859
Tax by BU	8,438,419	-	-	996,995	-	-	-	5,498,461	1,771,185	171,779

Projected Gross Profit '000

C010	0
C020	153,872
C030	140,441
C050	176,345
C060	103,531
C070	119,912
C080	672,218
C180	432,866
Other Non-Utility	25,515
AEM	25,920
AEH	3,614
Elim	(44)
Total	1,854,190

Projected Revenue '000

C010	0
C020	232,551,754
C030	243,658,944
C050	303,749,456
C060	196,604,997
C070	216,091,246
C080	1,343,787,876
C180	432,866,000
Total	2,969,310,273

Atmos Energy Corporation, Inc. & Subsidiaries  
Tax Components  
Fiscal Year Ended 9/30/2017 - 3rd Quarter

FORMAT: DR. / (CR.)		a	b	c	d	e	f	g	h	i	
Division	BU	Actual Y-T-D Pre-Tax Book Income	Fed Rate Per "Effective Tax Rate"	State Rate Per "Effective Tax Rate"	Overall "Effective Tax Rate"	Total Federal	Total State	Deferred Federal	Deferred State	Current Federal	Current State
SS Div	10	(6,252,192)	24.97%	0.00%	24.97%	1,561,066	0	13,090,981	221,826	(11,529,916)	(221,826)
LA Div	20	(49,468,266)	31.03%	9.77%	40.79%	15,348,077	4,831,806	15,491,555	663,924	(143,478)	4,167,882
TX Div	30	(38,501,616)	34.16%	2.30%	36.47%	13,152,956	886,900	11,800,025	505,715	1,352,930	381,184
Mid-States Div	50	(59,292,562)	33.74%	6.37%	40.12%	20,008,066	3,779,592	18,720,989	802,328	1,287,078	2,977,264
Col-Kan Div	60	(28,429,956)	31.95%	7.67%	39.62%	9,083,554	2,180,221	5,026,756	215,432	4,056,799	1,964,788
MS Div	70	(36,372,703)	32.15%	7.41%	39.56%	11,693,993	2,694,594	11,527,131	494,020	166,862	2,200,574
MidTx Div	80	(175,644,417)	33.85%	2.73%	36.57%	59,450,145	4,791,615	57,109,740	2,447,560	2,340,405	2,344,054
Atmos Pipeline	180	(136,173,544)	34.53%	1.04%	35.57%	47,024,197	1,410,789	57,987,592	2,485,183	(10,963,396)	(1,074,394)
Total Utility		(530,135,257)	33.45%	3.88%	37.33%	177,322,055	20,575,515	190,754,769	7,835,989	(13,432,714)	12,739,527
Total Non Utility		(18,829,663)	33.18%	5.67%	38.85%	6,247,404	1,067,649	(6,017,967)	(257,913)	12,265,371	1,325,562
Consolidated		(548,964,920)	33.44%	3.94%	37.38%	183,569,459	21,643,164	184,736,802	7,578,076	(1,167,343)	14,065,089
Total Federal and State			37.38%			205,212,624				1,167,343	
At consolidated effective rate			37.59%			206,379,967				(0)	
								Adjusted Shared Services		(10,362,573)	

Atmos Energy Corporation, Inc. & Subsidiaries  
Journal Entries  
Fiscal Year Ended 9/30/2017 - 3rd Quarter

	10	20	30	50	60	70	80	180		
	SS	LA Div	TX Div	Mid-States Div	Col-Kan Div	MS Div	MidTx	Atmos Pipeline	Other Non-Utility	TOTAL
Current FIT Tax	(10,362,573)	(143,478)	1,352,930	1,287,078	4,056,799	166,862	2,340,405	(10,963,396)	12,265,371	(0)
Current SIT Tax			0							
Texas	(221,826)	0	381,184	0	0	0	2,344,054	(1,074,394)	1,325,562	2,754,581
Colorado	0	0	0	0	572,444	0	0	0	0	572,444
Georgia	0	0	0	0	0	0	0	0	0	0
Illinois	0	0	0	0	0	0	0	0	0	0
Iowa	0	0	0	0	0	0	0	0	0	0
Kansas	0	0	0	0	1,392,344	0	0	0	0	1,392,344
Kentucky	0	0	0	1,513,148	0	0	0	0	0	1,513,148
Louisiana	0	4,167,882	0	0	0	0	0	0	0	4,167,882
Mississippi	0	0	0	0	0	2,200,574	0	0	0	2,200,574
Missouri	0	0	0	0	0	0	0	0	0	0
Tennessee	0	0	0	1,241,008	0	0	0	0	0	1,241,008
Virginia	0	0	0	223,107	0	0	0	0	0	223,107
Deferred FIT Expense	13,090,981	15,491,555	11,800,025	18,720,989	5,026,756	11,527,131	57,109,740	57,987,592	(6,017,967)	184,736,802
Deferred SIT Expense	221,826	663,924	505,715	802,328	215,432	494,020	2,447,560	2,485,183	(257,913)	7,578,076
Current FIT Liability	10,362,573	143,478	(1,352,930)	(1,287,078)	(4,056,799)	(166,862)	(2,340,405)	10,963,396	(12,265,371)	0
Current SIT Liability										
Texas	221,826	0	(381,184)	0	0	0	(2,344,054)	1,074,394	(1,325,562)	(2,754,581)
Colorado	0	0	0	0	(572,444)	0	0	0	0	(572,444)
Georgia	0	0	0	0	0	0	0	0	0	0
Illinois	0	0	0	0	0	0	0	0	0	0
Iowa	0	0	0	0	0	0	0	0	0	0
Kansas	0	0	0	0	(1,392,344)	0	0	0	0	(1,392,344)
Kentucky	0	0	0	(1,513,148)	0	0	0	0	0	(1,513,148)
Louisiana	0	(4,167,882)	0	0	0	0	0	0	0	(4,167,882)
Missouri	0	0	0	0	0	(2,200,574)	0	0	0	(2,200,574)
Tennessee	0	0	0	(1,241,008)	0	0	0	0	0	(1,241,008)
Virginia	0	0	0	(223,107)	0	0	0	0	0	(223,107)
Deferred FIT Liability	(13,090,981)	(15,491,555)	(11,800,025)	(18,720,989)	(5,026,756)	(11,527,131)	(57,109,740)	(57,987,592)	6,017,967	(184,736,802)
Deferred SIT Liability	(221,826)	(663,924)	(505,715)	(802,328)	(215,432)	(494,020)	(2,447,560)	(2,485,183)	257,913	(7,578,076)
	0	0	(0)	0	(0)	0	0	0	0	(0)
<b>TAX ENTRY</b>										
4091.30201	(10,362,573)	(143,478)	1,352,930	1,287,078	4,056,799	166,862	2,340,405	(10,963,396)	12,265,371	(0)
4091.30202	(221,826)	4,167,882	381,184	2,977,264	1,964,788	2,200,574	2,344,054	(1,074,394)	1,325,562	14,065,089
4101.30201	13,090,981	15,491,555	11,800,025	18,720,989	5,026,756	11,527,131	57,109,740	57,987,592	(6,017,967)	184,736,802
4101.30202	221,826	663,924	505,715	802,328	215,432	494,020	2,447,560	2,485,183	(257,913)	7,578,076
2360.26501	10,362,573	143,478	(1,352,930)	(1,287,078)	(4,056,799)	(166,862)	(2,340,405)	10,963,396	(12,265,371)	0
2360.26503	221,826	(4,167,882)	(381,184)	(2,977,264)	(1,964,788)	(2,200,574)	(2,344,054)	1,074,394	(1,325,562)	(14,065,089)
2820.28201	(13,090,981)	(15,491,555)	(11,800,025)	(18,720,989)	(5,026,756)	(11,527,131)	(57,109,740)	(57,987,592)	6,017,967	(184,736,802)
2820.28206	(221,826)	(663,924)	(505,715)	(802,328)	(215,432)	(494,020)	(2,447,560)	(2,485,183)	257,913	(7,578,076)
Net	0	0	(0)	0	(0)	0	0	0	0	(0)

**Atmos Energy Corporation**  
FY17 September Provision

	Consolidated	Utility	Non Utility
Total Total Pre-Tax Book Income	634,859,992	581,604,871	53,255,121
Deductible State Tax	(7,834,100)	(3,784,857)	(4,049,243)
Permanent Differences:			
CSD01: Dividends Paid to RSGP	(902,684)	(902,684)	0
CSD02: Dividends Received Deduction	(1,131,108)	(1,131,108)	0
CSD03: ESOP Dividends	(7,383,570)	(7,383,570)	0
NBP07: Restricted Stock Grant Plan	(11,272,543)	(11,272,543)	0
NBP12: Excess 162(m) Exec Comp	1,974,430	1,974,430	0
NBP17: Directors Stock	(784,337)	(784,337)	0
ONT05: Club Dues	27,214	27,214	0
ONT07: Capitalized Meals and Entertainment	97,525	97,595	(70)
ONT08: Cash Surrender Value Adjustment	(938,039)	(938,039)	0
ONT16: Lobbying Expense	1,343,103	1,343,103	0
ONT18: Meals and Entertainment	2,471,447	2,396,783	74,664
ONT29: Penalties	3,109,035	3,002,049	106,986
ONT34: SERP Premiums	412,418	412,418	0
ONT36: Spousal Travel	249,489	235,650	13,839
ONT57: Tax Free Interest - Perm	(206,076)	(206,076)	0
ONT98: Gain on Sale of AEM	13,670,275	0	13,670,275
ONT99: State Income Tax Deduction	(166,813)	(1,168)	(165,645)
Total Permanent Differences	569,766	(13,130,283)	13,700,049
Financial Taxable Income	627,595,657	564,689,728	62,905,929
Temporary Differences:			
ACC02: Ad Valorem Taxes	9,359,018	9,359,018	0
ACC03: Directors Deferred Bonus	48,832	48,832	0
ACC04: MIP / VPP Accrual	(550,678)	1,587,131	(2,137,809)
ACC08: Self insurance - Adjustment	(329,399)	(329,399)	0
ACC11: Vacation Accrual	(71,524)	148,520	(220,044)
ACC12: Workers Comp Insurance Reserve	475,267	479,792	(4,525)
CAPO1: Customer Advances	(540,986)	(540,986)	0
DTE09: Deferred Expense Projects	(1,522,671)	(1,522,671)	0
DTE12: Amortization - LGS Acq. 1860.14155	574,108	574,108	0
DVA05: RAR 91/93 Bond Cost Amortized	3,935	3,935	0
DVA09: Lease Income - Myriant	427,238	0	427,238
DVA26: RAR 86/90 Lease Expense Amortization	(14,726)	(14,726)	0
DVA37: Amortization - Comfort Goodwill	(79,868)	(79,868)	0
FXA02: Depreciation Adjustment	(166,296,823)	(166,816,880)	520,057
FXA03: Book Gain/Loss on Sale of FA	11,596,281	0	11,596,281
FXA04: Tax Gain/Loss on Sale of FA	(1,585,758)	0	(1,585,758)
FXA06: Software Capitalized per Books	(7,986,271)	(8,111,474)	125,203
FXA07: Aid in Construction Adjustment	76,316,773	76,233,137	83,636
FXA09: Capitalized Interest Adjustment	4,147,270	4,146,274	996
FXA10: Capitalized Overhead Adjustment	(59,421,554)	(59,421,554)	0
FXA38: Capitalized Book Depreciation	(5,933,410)	(5,933,410)	0
FXA44: Repairs Deduction	(501,159,934)	(501,159,934)	0
FXA46: Section 481(a) TPR	6,739,208	6,739,208	0
GCA01: Deferred Gas Costs	(26,873,259)	(26,873,259)	0
GCA03: Over Recoveries of PGA	11,388,054	11,388,054	0
NBP03: SEBP Adjustment	1,264,575	974,943	289,632
NBP05: Restricted Stock Grant Plan	(8,898,209)	(8,911,500)	13,291
NBP13: Restricted Stock - MIP	3,211,934	3,211,934	0
NBP16: Directors Stock Awards	2,749,575	2,749,575	0
NTE03: Capitalized Selling Expense	(5,460)	(5,460)	0
NTE06: Partnership - NSL	212,493	0	212,493
NTE08: Linder - Partnership Investment	(890,880)	0	(890,880)
NTE11: UNICAP Section 263A Costs	(1,383,188)	(1,466,752)	83,564
ONT02: Allowance for Doubtful Accounts	(2,501,964)	(109,387)	(2,392,577)
ONT08: Clearing Account - Adjustment	(3,046,687)	(3,720,054)	673,367
ONT04: Charitable Contribution Carryover	4,445,797	4,440,687	5,110
ONT13: LGS - Goodwill Amortization	64,101	0	64,101
ONT19: Book Inc Recognized for MTM Acctg	(2,766,596)	0	(2,766,596)
ONT20: RAR Amortization of Non-Compete	(133,250)	0	(133,250)
ONT27: Duke - Purchased Contracts	(27,103)	0	(27,103)
ONT31: Prepayments	(10,467,472)	(10,476,253)	8,781
ONT32: Rate Case Accrual	1,234,883	1,234,883	0
ONT33: Research and Development Expenses	(168,833)	(168,833)	0
ONT44: Inventory Adjustment	(126,762)	0	(126,762)
ONT49: TXU - Goodwill Amortization	(34,502,088)	(34,502,088)	0
ONT51: Prepayments - MVG	3,180	3,180	0
ONT52: WACOG to FIFO Adjustment	(3,485,666)	(6,482,854)	2,997,188
ONT61: Federal and State Tax Interest	792,059	792,059	0
ONT68: Reg Asset Benefit Accrual	3,016,433	3,016,433	0
ONT69: TX Rule 8.209 Reg Asset Deferral	(45,284,383)	(45,284,383)	0
ONT70: LA SIF Reg Asset	(5,505,190)	(5,505,190)	0
PEN01: Pension Expense	18,090,804	18,090,804	0
PRB01: FAS 106 Adjustment	(969,344)	(774,871)	(194,473)
RGL01: Regulatory Liability - Atmos 109	94	94	0
RGL02: Regulatory Liability - Atmos	456,262	456,262	0
RGL04: Regulatory Liability - UCGC 109	131,943	131,943	0
RGL05: Regulatory Liability - UCGC Rate	(247,374)	(247,374)	0
Total Temporary Differences	(736,027,193)	(742,648,354)	6,621,161
Federal Taxable Income (Pre-NOL)	(108,431,539)	(177,958,628)	69,527,089



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-33**  
**Page 1 of 5**

**REQUEST:**

Refer to electronic workpaper "ADIT\_for\_KY\_-\_2017" provided in response to the Staff's First Set of Data Requests. Refer further to the worksheet tab for Division 002 - Shared Services. For the following account 190 ADIT descriptions and amounts as of March 31, 2019, (1) describe in detail the temporary difference that produced the ADIT; (2) define how the Company included or excluded the costs associated with the temporary differences in the revenue requirement; and, (3) provide the Company's justification for inclusion in the revenue requirement given the Company's revenue requirement treatment of the costs that produced the ADIT.

- a. MIP/VPP Accrual - \$1,498,907
- b. Self Insurance - Adjustment - \$2,915,283
- c. SEBP Adjustment - \$26,316,340
- d. Restricted Stock Grant Plan - \$4,631,448
- e. Rabbi Trust - \$1,442,452
- f. Restricted Stock - MIP - \$12,632,356
- g. Director's Stock Awards - \$5,939,395
- h. Charitable Contribution Carryover - \$11,032,917
- i. VA Charitable Contributions - \$(9,275,764)

**RESPONSE:**

- a)
  - 1) MIP/VPP accrual is the accrual of bonuses under the Management Incentive Plan and the Variable Pay Plan. The bonuses are accrued throughout the year and paid subsequent to year end. For financial reporting purposes, these accruals are made throughout the year to accounts 2420.27307, 2420.27349 and 2530.27703 with a corresponding entry to expense. For tax, these amounts are only deductible when paid during or within 2 ½ months

after the tax year end, per IRC §404. As a result, a deferred tax asset is booked for the amount expensed for books but not yet deductible for tax.

**Case No. 2017-00349**

**Atmos Energy Corporation, Kentucky Division**

**AG DR Set No. 1**

**Question No. 1-33**

**Page 2 of 5**

- 2) The expenses associated with the item are excluded as shown on Exhibit GKW-2.
  - 3) The Company has included the balance as a component of ADIT consistent with prior filings in Kentucky including in Case No. 2013-00148 and Case No. 2015-00343. However, in recognition of the Company's response to part 2, the Company would not be opposed to removing the balance from ADIT.
- b)
- 1) The Company self insures itself for certain losses and contingencies. The Company accrues an expense to establish the self insurance reserves on the general ledger in accounts 2282.28101 and 2282.28104. Once a loss, which is covered by a self insurance reserve, is realized by the Company, the payment of that loss is made out the accrual which has been established on the general ledger. For tax purposes, pursuant to §461(h), liabilities may only be deducted when all events which establish the fact of the liability have occurred, the amounts can be determined with reasonable accuracy, and economic performance has occurred. A deferred tax asset is booked for those expenses recognized for books but not yet deductible for tax.
  - 2) The expenses associated with the item are included in Employee Welfare expense consistent with prior practice including in Case No. 2013-00148 and Case No. 2015-00343.
  - 3) Because the expense is included in revenue requirement, the balance is properly included in ADIT.
- c)
- 1) The Company accrues a liability to meet the future obligations associated with supplemental executive benefits. For book purposes, the accruals are recorded to expense and a liability is established in accounts 2530.27712, 2530.27713 and 2420.27388. For tax purposes, supplemental executive benefits are not deductible until paid, pursuant to §409A. A deferred tax asset is booked for those expenses currently recognized for financial reporting purposes but not yet deductible for tax.

- 2) The expenses associated with the item are included in Employee Welfare expense consistent with prior practice including in Case No. 2013-00148 and Case No. 2015-00343.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-33**  
**Page 3 of 5**

- 3) Because the expense is included in revenue requirement, the balance is properly included in ADIT.
- d)
- 1) Restricted stock units are granted to employees. There is a difference between when the expense associated with the unit grants is recognized for financial reporting purposes versus when the expense is recognized for tax purposes. For financial reporting purposes, the value of the units at the date of grant is amortized over three years starting on the date of grant. For tax purposes, pursuant to IRC code section 83(h), the expense cannot be recognized until the units vest and stock is awarded. This results in a timing difference and a deferred tax asset for the amortization recognized for financial reporting purposes but not yet deductible for tax. Restricted stock is amortized through accounts 2110-10253, 2110-10255, 2110-10257 and 2110-10261.
  - 2) The expenses associated with the item are excluded as shown on Exhibit GKW-2.
  - 3) The Company has included the balance as a component of ADIT consistent with prior filings in Kentucky including in Case No. 2013-00148 and Case No. 2015-00343. However, in recognition of the Company's response to part 2, the Company would not be opposed to removing the balance from ADIT.
- e)
- 1) Accumulated appreciation, impairments of investment assets, contributions and distributions on Rabbi Trust assets are tracked in general ledger account 1860.13992. For book purposes, an investment asset may be impaired when management believes the decline in the fair value of the investment is not temporary. For tax purposes, an impaired investment asset is not a valid tax deduction until the underlying investment is sold. Book and tax basis are the same for appreciation, cash contributions and distributions. The Rabbi Trust deferred tax balance equals the impaired assets allowed as a loss for books but not yet a valid tax deduction.
  - 2) The entries related to the item as described in part (1) support the funding of benefits described in part c and are included in Employee Welfare expense consistent with prior practice including in Case No. 2013-00148 and Case No. 2015-00343.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-33**  
**Page 4 of 5**

- 3) Because the expense is included in revenue requirement, the balance is properly included in ADIT.
- f)
- 1) For book purposes, the restricted stock granted is amortized over a three year purposes. For tax purposes, the compensation expense is not allowed until the restricted stock has vested, pursuant to IRC §83. This timing difference results in a deferred tax asset equal to the book amortization on the restricted stock not yet deductible for tax.
  - 2) The expenses associated with the item are excluded as shown on Exhibit GKW-2.
  - 3) The Company has included the balance as a component of ADIT consistent with prior filings in Kentucky including in Case No. 2013-00148 and Case No. 2015-00343. However, in recognition of the Company's response to part 2, the Company would not be opposed to removing the balance from ADIT.
- g)
- 1) This deferred item reflects the difference between the book and tax treatment of the expense related to restricted stock issued to the Board of Directors. For financial reporting purposes, the expense for Director's Stock is recorded in general ledger account 9302.04113 in the year the stock is granted. Pursuant to IRC §83(h), for tax purposes the expense cannot be recognized until the stock is fully vested. A deferred tax asset is created for the book expense recognized but not yet deductible for tax.
  - 2) The expenses associated with the item are included in Directors & Shareholders expense consistent with prior practice including in Case No. 2013-00148 and Case No. 2015-00343.
  - 3) Because the expense is included in revenue requirement, the balance is properly included in ADIT.

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**Atmos Energy Corporation, Kentucky Division**  
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**Question No. 1-33**  
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h)

- 1) For financial statement purposes, charitable contributions are deducted when paid. For tax purposes, pursuant to §170(b)(2) the total deductions for any taxable year shall not exceed 10 percent of the taxpayer's taxable income. Per §170(d)(2), any contribution made by a corporation in a taxable year in excess of the amount deductible for such year under subsection (b)(2)(A) shall be deductible for each of the 5 succeeding taxable years in order of time. The ADIT item represents the contributions deducted for book purposes and not yet deductible for tax.
- 2) The expenses associated with the item are excluded as charitable contributions are coded to account 426.
- 3) The Company has included the balance as a component of ADIT consistent with prior filings in Kentucky including in Case No. 2013-00148 and Case No. 2015-00343. However, in recognition of the Company's response to part 2, the Company would not be opposed to removing the balance from ADIT.

i)

- 1) Pursuant to §170(d)(2), any contribution made by a corporation in a taxable year in excess of the amount deductible for such year under subsection (b)(2)(A) shall be deductible for each of the 5 succeeding taxable years. This valuation allowance was established to reduce the deferred tax asset related to charitable contributions due to circumstances leading the Company to believe it is more likely than not that the benefit from certain charitable contributions will not be realized.
- 2) The expenses associated with the item are excluded as charitable contributions are coded to account 426.
- 3) The Company has included the balance as a component of ADIT consistent with prior filings in Kentucky including in Case No. 2013-00148 and Case No. 2015-00343. However, in recognition of the Company's response to part 2, the Company would not be opposed to removing the balance from ADIT.

Respondents: Jennifer Story and Greg Waller



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-34**  
**Page 1 of 2**

**REQUEST:**

Refer to electronic workpaper "ADIT\_for\_KY\_-\_2017" provided in response to the Staff's First Set of Data Requests. Refer further to the worksheet tab for Division 091 - KY/Mid States. For the following account 190 ADIT descriptions and amounts as of March 31, 2019, (1) describe in detail the temporary difference that produced the ADIT; (2) define how the Company included or excluded the costs associated with the temporary differences in the revenue requirement; and, (3) provide the Company's justification for inclusion in the revenue requirement given the Company's revenue requirement treatment of the costs that produced the ADIT.

- a. MIP/VPP Accrual - (\$17,997)
- b. SEBP Adjustment - \$1,389,076
- c. Reg Asset Benefit Accrual - \$157,983

**RESPONSE:**

- a)
  - 1) Please see the Company's response to AG DR No. 1-33 subpart (a).
  - 2) The expenses associated with the item are excluded as shown on exhibit GKW-2.
  - 3) The Company has included the balance as a component of ADIT consistent with prior filings in Kentucky including in Case No. 2013-00148 and Case No. 2015-00343. However, in recognition of the Company's response to part 2, the Company would not be opposed to removing the balance from ADIT.
- b)
  - 1) Please see the Company's response to AG DR No. 1-33 subpart (c).
  - 2) The expenses associated with the item are included in Employee Welfare expense consistent with prior practice including in Case No. 2013-00148 and Case No. 2015-00343.
  - 3) Because the expense is included in revenue requirement, the balance is properly included in ADIT.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-34**  
**Page 2 of 2**

c)

- 1) For book purposes certain benefit costs are capitalized to various 1823 accounts. For tax purposes such expenses are deductible when paid as ordinary and necessary business expenses under IRC Section 162.
- 2) The expenses associated with the item are included in Benefits expense consistent with prior practice including in Case No. 2013-00148 and Case No. 2015-00343.
- 3) Because the expense is included in revenue requirement, the balance is properly included in ADIT.

Respondents: Jennifer Story and Greg Waller



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-35**  
**Page 1 of 1**

**REQUEST:**

Refer to electronic workpaper "ADIT\_for\_KY\_-\_2017" provided in response to the Staff's First Set of Data Requests. Refer further to the worksheet tabs for Division 009 - Kentucky and Division 012 - Shared Services. For the following account 190 ADIT descriptions and amounts as of March 31, 2019, (1) describe in detail the temporary difference that produced the ADIT; (2) define how the Company included the costs associated with the temporary differences in the revenue requirement; and, (3) provide the Company's justification for inclusion in the revenue requirement given the Company's revenue requirement treatment of the costs that produced the ADIT.

- a. MIP/VPP Accrual (Division 009) - (\$18,182)
- b. MIP/VPP Accrual (Division 012) - (\$574,777)

**RESPONSE:**

- a)
  - 1) Please see the Company's response to AG DR No. 1-33 subpart (a).
  - 2) The expenses associated with the item are excluded as shown on exhibit GKW-2.
  - 3) The Company has included the balance as a component of ADIT consistent with prior filings in Kentucky including in Case No. 2013-00148 and Case No. 2015-00343. However, in recognition of the Company's response to part 2, the Company would not be opposed to removing the balance from ADIT.
- b)
  - 1) Please see the Company's response to AG DR No. 1-33 subpart (a).
  - 2) The expenses associated with the item are excluded as shown on exhibit GKW-2.
  - 3) The Company has included the balance as a component of ADIT consistent with prior filings in Kentucky including in Case No. 2013-00148 and Case No. 2015-00343. However, in recognition of the Company's response to part 2, the Company would not be opposed to removing the balance from ADIT.

Respondents: Jennifer Story and Greg Waller



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-36**  
**Page 1 of 1**

**REQUEST:**

Refer to the Company's response to Staff 1-03, Schedule 3a, which provides the components of the capital structure for Atmos Energy Corporation for the prior calendar years from 2003 to 2016 using ending balances and daily average balances of short term debt. Identify and describe all reasons why the Company decreased the level of short term debt in the filing compared to the average balances portrayed in the data response for all years since 2012.

**RESPONSE:**

The Company, as further described in Section III of the Direct Testimony of Mr. Christian (page 4, line 20 - page 8, line 19) is requesting a 13-month average actual capital structure as June 30, 2017, with an adjustment to the average outstanding short-term and long-term debt (as shown on FR 16(8)(j) which is the same method utilized when the Commission approved the settlement agreement in Case No. 2015-00343 (Case No. 2015-00343, *Application of Atmos Energy Corporation for an Adjustment of Rates and Tariff Modifications* (Ky. PSC Aug 4, 2016)).

Atmos Energy has focused on the importance of maintaining a balance in the capital structure that will enable the Company to access capital markets under favorable conditions as the Company focuses on infrastructure replacement in Kentucky as well as other parts of its utility system. The Company's ability to access the capital markets is highly dependent on its credit ratings and the perceived risk it faces in providing service which also determines the rates of return/interest it must pay to access that capital. These ratings are extremely important to Atmos Energy's ability to access the debt and equity markets and specifically reflect the perceived risk of investing in the Company. Increasing the equity portion of the balance sheet (February 2014 and forward) is a part of maintaining a balanced capital structure and is credit positive due to the de-leveraging of lenders.

Respondent: Joe Christian



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-37**  
**Page 1 of 1**

**REQUEST:**

Refer to the Company's response to Staff 1-03, Schedule 3b, which provides the components of the capital structure for each of the 12 months during 2016. Provide a schedule in the same format for each of the actual months during 2017 to date. Provide in electronic format with all formulas intact.

**RESPONSE:**

Please see Attachment 1 for the requested information through September 2017.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-37\_Att1 - Capital Structure.xlsx, 1 Page.

Respondent: Joe Christian

**Atmos Energy Corporation**  
**Case No. 2017-00349**  
**Calculation of Average Capital Structure**  
**12 months ended September 30, 2017**  
**\$MM**

Schedule 3b

Line No.	Item	Total Capital	Long-Term Debt	Short-Term Debt	Preferred Stock	Common Stock	Retained Earnings	Accumulated Other Comprehensive Income	Total Common Equity
1	Balance as of September 1, 2016	6,731.6	2,438.8	829.8	-	2,388.5	1,262.5	(188.0)	3,463.1
2	October-16	6,884.9	2,563.9	800.5	-	2,390.8	1,285.2	(155.5)	3,520.5
3	November-16	7,068.8	2,564.1	909.7	-	2,417.5	1,277.9	(100.4)	3,595.0
4	December-16	7,203.9	2,564.2	940.7	-	2,451.8	1,339.8	(92.7)	3,699.0
5	January-17	7,118.2	2,564.3	775.1	-	2,454.1	1,413.3	(88.6)	3,778.8
6	February-17	7,079.3	2,564.5	724.3	-	2,455.3	1,421.0	(85.8)	3,790.5
7	March-17	7,070.1	2,564.6	670.6	-	2,464.8	1,457.0	(86.9)	3,834.9
8	April-17	7,070.5	2,564.8	644.1	-	2,466.4	1,495.9	(100.7)	3,861.6
9	May-17	7,059.0	2,564.9	629.9	-	2,518.1	1,457.3	(111.1)	3,864.3
10	June-17	7,227.0	3,066.7	258.6	-	2,526.3	1,480.0	(104.6)	3,901.7
11	July-17	7,252.2	3,066.8	262.2	-	2,529.3	1,497.2	(103.3)	3,923.2
12	August-17	7,306.6	3,066.9	362.7	-	2,529.9	1,463.5	(116.5)	3,876.9
13	September-17	7,413.5	3,067.0	447.7	-	2,536.9	1,467.0	(105.3)	3,898.7
14	Total	92,485.5	35,221.5	8,255.9	-	32,129.8	18,317.7	(1,439.3)	49,008.1
15	Average Balance(L14/13)	7,114.3	2,709.3	635.1	-	2,471.5	1,409.1	(110.7)	3,769.9
16	Average Capitalization Ratios	100.0%	38.1%	8.9%	0.0%	34.7%	19.8%	-1.6%	53.0%
17	End-of-period Capitalization Ratios	100.0%	35.6%	13.1%	0.0%	34.0%	18.6%	-1.3%	51.3%



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-38**  
**Page 1 of 1**

**REQUEST:**

Refer to Schedule J-1 which shows the Total Company capitalization projections for the base year and the test year. Describe the Company's projection to decrease the level of Atmos's capitalization from \$7.210 billion in the base year to \$6.977 billion for the projected year, all in common equity. For instance, is the projected decrease in common equity the primary result of projected increases in the level of dividends? If so, how was the level of increased dividends selected for this filing?

**RESPONSE:**

The Company, as further described in Section III of the Direct Testimony of Mr. Christian (page 4, line 20 - page 8, line 19) is requesting a 13-month average actual capital structure as June 30, 2017, with an adjustment to the average outstanding short-term and long-term debt (as shown on FR 16(8)(j) which is the same method utilized when the Commission approved the settlement agreement in Case No. 2015-00343.

As noted on page 7, lines 7-17, of Mr. Christian's testimony, an adjustment to equity could be warranted due to the fact that new shares of equity has been issued throughout the test period and is reflected in the June 2017 shareholder equity balance; however, as part of the Company's plan to conform the methodologies as closely as possible with the SASR in Case No. 2015-00343 no adjustment has been made to reflect the additional shares issued during the base period. If an adjustment were to be made, the equity amount as of June 30, 2017 shown on FR 16(8)(j), line 5, column (B), would be the appropriate amount to utilize in determining the overall capital structure and the overall capitalization would reflect a \$7.210 billion balance for the projected year.

Respondent: Joe Christian



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-39**  
**Page 1 of 1**

**REQUEST:**

Provide the Company's stated goals for its capital structure in terms of the percentage levels of short term debt, long term debt, and equity.

**RESPONSE:**

The Company has no stated goals for its capital structure in terms of the percentage levels of short-term debt, long term debt, and equity. However, as stated in the Company's FY 2017 10K, Page 31 LIQUIDITY AND CAPITAL RESOURCES, "The liquidity required to fund our working capital, capital expenditures and other cash needs is provided from a combination of internally generated cash flows and external debt and equity financing. External debt financing is provided primarily through the issuance of long-term debt, a \$1.5 billion commercial paper program and three committed revolving credit facilities with a total availability from third-party lenders of approximately \$1.5 billion. The commercial paper program and credit facilities provide cost-effective, short-term financing until it can be replaced with a balance of long-term debt and equity financing that achieves the Company's desired capital structure with an equity-to-capitalization ratio between 50% and 60%, inclusive of long-term and short-term debt. Additionally, we have various uncommitted trade credit lines with our gas suppliers that we utilize to purchase natural gas on a monthly basis. The liquidity provided by these sources is expected to be sufficient to fund the Company's working capital needs and capital expenditure program for fiscal year 2018 and beyond. To support our capital market activities, we filed a registration statement with the SEC on March 28, 2016 to issue, from time to time, up to \$2.5 billion in common stock and/or debt securities. At September 30, 2017, approximately \$1.6 billion of securities remained available for issuance under the shelf registration statement, which expires March 26, 2019"

Respondent: Joe Christian



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-40**  
**Page 1 of 2**

**REQUEST:**

Refer to Schedule J-3 F

- a. Provide a copy of the loan contract for the \$450 million in notes due 3/15/2019 with an interest rate of 8.50% shown on line 6.
- b. Refer to part (a) of this Item. Explain why the Company made no proforma adjustment for this high interest rate issue given the redemption is set to occur prior to the end of the test year.
- c. Refer to part (a) of this Item. Describe the Company's plans in regards to this issue. In other words, describe any plans or considerations to retire this issue early including a discussion of any make whole or early redemption payments that would be considered as part of the decision. Also include in the description whether the Company envisions refinancing with unsecured Senior Notes when this issue becomes due or redeemed early and the possible terms to be considered. Provide a copy of all analyses undertaken with regard to refinancing this debt.
- d. Provide a copy of the loan contract for the 3% Senior Notes due 6/15/2027 shown on line 9.
- e. Identify each issue on this schedule that was assumed by Atmos Energy Corporation due to an acquisition of another utility, if any. For each such issue, identify the name of the acquired utility and the date of the acquisition.

**RESPONSE:**

- a) Please see Attachment 1.
- b) No known and measurable adjustment has been made because the terms of potential financing were not known at the time of the filing, nor can they be estimated until closer to the time of that the loan is due in March of 2019. Please also note that the term of the loan will be in effect for each month of the forecast test period.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 1**  
**Question No. 1-40**  
**Page 2 of 2**

- c) Please see the Company's response to AG DR No. 1-39, specifically, the Company targets a desired capital structure with an equity-to-capitalization ratio between 50% and 60%, inclusive of long-term and short-term debt and at this time anticipates managing the payment of this debt within this capitalization parameter.
- d) Please see Attachment 2.
- e) The only issue assumed are the Medium term Series A notes, 1995-1, 6.67% due 2025 notes with a total face amount of \$10 million. These notes were assumed when Atmos Energy Corporation merged with United Cities Gas Company in 1997.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, AG\_1-40\_Att1 - 8.50% Senior Note due 3.15.19.pdf, 95 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, AG\_1-40\_Att2 - 3.000% New 4.125% Senior Notes Prospectus.pdf, 59 Pages.

Respondent: Joe Christian

Table of ContentsFiled pursuant to Rule 424(b)(2)  
File No. 333-158140

## CALCULATION OF REGISTRATION FEE

Title of each Class of Securities to be Registered	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee(1)(2)
8.50% Senior Notes Due 2019	\$450,000,000	\$25,110

- (1) Calculated in accordance with Rule 457(r) under the Securities Act.
- (2) The fee has been partially satisfied by applying, pursuant to Rule 457(p) under the Securities Act, \$21,879 of the previously paid filing fee of \$278,740 with respect to the initial offering price of securities that were previously registered pursuant to the registrant's prior registration statement on Form S-3 (SEC File No. 333-118706), initially filed on August 31, 2004, and that have not been sold thereunder. This "Calculation of Registration Fee" table shall be deemed to update the "Calculation of Registration Fee" table in the registrant's registration statement on Form S-3ASR (SEC File No. 333-158140).

**Prospectus Supplement**  
**March 23, 2009**  
(To Prospectus dated March 23, 2009)

**\$450,000,000**

**Atmos Energy Corporation**  
**8.50% Senior Notes due 2019**

The notes will bear interest at the rate of 8.50% per year and will mature on March 15, 2019. We will pay interest on the notes on March 15 and September 15 of each year they are outstanding, beginning September 15, 2009. We may redeem the notes prior to maturity at our option, at any time in whole or from time to time in part, at a redemption price described in this prospectus supplement. See "Description of the Notes — Optional Redemption."

All of the notes are unsecured and rank equally with all of our other existing and future unsubordinated debt. The notes will be issued only in registered form in minimum denominations of \$2,000 and any integral multiple of \$1,000 in excess thereof.

**Investing in the notes involves risks. See "Risk Factors" on page S-6 of this prospectus supplement.**

	<u>Per Note</u>	<u>Total</u>
Public offering price(1)	99.813%	\$449,158,500
Underwriting discount	0.650%	\$ 2,925,000
Proceeds, before expenses, to Atmos Energy	99.163%	\$446,233,500

(1) Plus accrued interest from March 26, 2009, if settlement occurs after that date.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined if this prospectus supplement or the accompanying prospectus is truthful or complete. Any representation to the contrary is a criminal offense.

The underwriters expect to deliver the notes to investors in book-entry form only through the facilities of The Depository Trust Company for the accounts of its participants, including Clearstream Banking, société anonyme, Luxembourg and/or Euroclear Bank S.A./N.V., on or about March 26, 2009.

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*Joint Book-Running Managers*

**Banc of America Securities LLC**

**Goldman, Sachs & Co.**

**RBS Greenwich Capital**

**SunTrust Robinson  
Humphrey**

*Senior Co-Managers*

**BNP PARIBAS Morgan Stanley U.S. Bancorp Investments, Inc. UBS Investment Bank Wachovia Securities**

*Co-Managers*

**CALYON Comerica Securities Commerzbank Corporates & Markets Lloyds TSB Corporate Markets  
Mitsubishi UFJ Securities Natixis Bleichroeder Inc. The Williams Capital Group, L.P.**

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Table of Contents**IMPORTANT NOTICE ABOUT INFORMATION IN THIS  
PROSPECTUS SUPPLEMENT AND THE ACCOMPANYING PROSPECTUS**

This document consists of two parts. The first part is this prospectus supplement, which describes the specific terms of this offering of the notes and also adds to and updates information contained in the accompanying prospectus and the documents incorporated by reference in this prospectus supplement and the accompanying prospectus. The second part is the accompanying prospectus, dated March 23, 2009, which gives more general information, some of which does not apply to this offering. To the extent there is a conflict between the information contained in this prospectus supplement, the information contained in the accompanying prospectus or the information contained in any document incorporated by reference herein or therein, the information contained in the most recent document shall control. This prospectus supplement and the accompanying prospectus are a part of a registration statement that we filed with the Securities and Exchange Commission using the SEC's shelf registration rules.

You should rely only on the information contained in or incorporated by reference in this prospectus supplement, the accompanying prospectus and any free writing prospectus. We have not, and the underwriters have not, authorized any other person to provide you with information that is different. If anyone provides you with different or inconsistent information, you should not rely on it. See "Incorporation of Certain Documents by Reference" in this prospectus supplement and "Where You Can Find More Information" in the accompanying prospectus.

Neither Atmos Energy Corporation nor the underwriters are making an offer of these notes in any jurisdiction where the offer is not permitted.

The information contained in or incorporated by reference in this document is accurate only as of the date of this prospectus supplement or the date of such incorporated documents, regardless of the time of delivery of this prospectus supplement or of any sale of notes.

The terms "we," "our," "us" and "Atmos Energy" refer to Atmos Energy Corporation and its subsidiaries unless the context suggests otherwise. The term "you" refers to a prospective investor. The abbreviations "Mcf" and "MMBtu" mean thousand cubic feet and million British thermal units, respectively.

Table of Contents**INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE**

The SEC allows us to “incorporate by reference” information in this prospectus supplement and the accompanying prospectus that we have filed with it. This means that we can disclose important information to you by referring you to another document filed separately with the SEC. The information incorporated by reference is considered to be part of this prospectus supplement and the accompanying prospectus, except for any information that is superseded by information that is included directly in this prospectus supplement or the accompanying prospectus.

We incorporate by reference in this prospectus supplement and the accompanying prospectus the documents listed below and any future filings we make with the SEC under Sections 13(a), 13(c), 14 or 15 (d) of the Securities Exchange Act of 1934, as amended, prior to the termination of this offering. These additional documents include periodic reports, such as annual reports on Form 10-K and quarterly reports on Form 10-Q, and current reports on Form 8-K (other than information furnished under Items 2.02 and 7.01, which is deemed not to be incorporated by reference in this prospectus supplement or the accompanying prospectus), as well as proxy statements (other than information identified in them as not incorporated by reference). You should review these filings as they may disclose a change in our business, prospects, financial condition or other affairs after the date of this prospectus supplement. The information that we file later with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act and before the termination of this offering will automatically update and supersede previous information included or incorporated by reference in this prospectus supplement and the accompanying prospectus.

This prospectus supplement and the accompanying prospectus incorporate by reference the documents listed below that we have filed with the SEC but have not been included or delivered with this document:

- Our annual report on Form 10-K for the year ended September 30, 2008;
- Our quarterly report on Form 10-Q for the three-month period ended December 31, 2008;
- Our current reports on Form 8-K filed with the SEC on November 3, 2008, November 21, 2008, December 3, 2008, January 5, 2009 and February 6, 2009; and
- The following pages and captioned text contained in our definitive proxy statement for the annual meeting of shareholders on February 4, 2009 and incorporated into our annual report on Form 10-K: pages 3 through 5 under the caption “*Beneficial Ownership of Common Stock*,” pages 6 through 9 under the captions “*Election of Directors — Nominees for Director*” and “*— Directors Continuing in Office*,” pages 10 to 11 under the captions “*Corporate Governance and Other Board Matters — Independence of Directors*” and “*— Related Person Transactions*,” pages 13 to 14 under the captions “*Corporate Governance and Other Board Matters — Committees of the Board of Directors*” and “*— Other Board and Committee Matters — Human Resources Committee Interlocks and Insider Participation*,” pages 15 through 18 under the captions “*Director Compensation*” through to the end of “*Audit Committee-Related Matters — Independence of Audit Committee Members, Financial Literacy and Audit Committee Financial Experts*,” page 20 under the caption “*Audit-Committee Related Matters — Audit Committee Pre-Approval Policy*,” pages 20 through 30 under the caption “*Compensation Discussion and Analysis*,” and pages 31 through 45 under the caption “*Named Executive Officer Compensation*” through to the end of the caption “*Ratification of Appointment of Independent Registered Public Accounting Firm*.”

These documents contain important information about us and our financial condition.

You may obtain a copy of any of these filings, or any of our future filings, from us without charge by requesting it in writing or by telephone at the following address or telephone number:

**Atmos Energy Corporation**  
1800 Three Lincoln Centre  
5430 LBJ Freeway  
Dallas, Texas 75240  
Attention: Susan Giles  
(972) 934-9227

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Table of Contents**CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS**

Statements contained or incorporated by reference in this prospectus supplement and the accompanying prospectus that are not statements of historical fact are “forward-looking statements” within the meaning of Section 27A of the Securities Act of 1933, as amended. Forward-looking statements are based on management’s beliefs as well as assumptions made by, and information currently available to, management. Because such statements are based on expectations as to future results and are not statements of fact, actual results may differ materially from those stated. Important factors that could cause future results to differ include, but are not limited to:

- our ability to continue to access the credit markets to satisfy our liquidity requirements;
- the impact of economic conditions on our customers;
- increased costs of providing pension and post-retirement health care benefits and increased funding requirements;
- market risks beyond our control affecting our risk management activities, including market liquidity, commodity price volatility, increasing interest rates and counterparty creditworthiness;
- regulatory trends and decisions, including the impact of rate proceedings before various state regulatory commissions;
- increased federal regulatory oversight and potential penalties;
- the impact of environmental regulations on our business;
- the concentration of our distribution, pipeline and storage operations in Texas;
- adverse weather conditions;
- the effects of inflation and changes in the availability and prices of natural gas;
- the capital-intensive nature of our natural gas distribution business;
- increased competition from energy suppliers and alternative forms of energy;
- the inherent hazards and risks involved in operating our natural gas distribution business;
- natural disasters, terrorist activities or other events; and
- other risks and uncertainties discussed in this prospectus supplement, any accompanying prospectus and our other filings with the SEC.

All of these factors are difficult to predict and many are beyond our control. Accordingly, while we believe these forward-looking statements to be reasonable, there can be no assurance that they will approximate actual experience or that the expectations derived from them will be realized. When used in our documents or oral presentations, the words “anticipate,” “believe,” “estimate,” “expect,” “forecast,” “goal,” “intend,” “objective,” “plan,” “projection,” “seek,” “strategy” or similar words are intended to identify forward-looking statements. We undertake no obligation to update or revise any of our forward-looking statements, whether as a result of new information, future events or otherwise.

For additional factors you should consider, please see “Risk Factors” on page S-6 of this prospectus supplement and Sections “Item 1A. Risk Factors” and “Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations” in our annual report on Form 10-K for the fiscal year ended September 30, 2008 and “Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations” in our quarterly report on Form 10-Q for the three-month period ended December 31, 2008. See “Incorporation of Certain Documents by Reference.”

Table of Contents**PROSPECTUS SUPPLEMENT SUMMARY**

*You should read the following summary in conjunction with the more detailed information contained elsewhere in this prospectus supplement, the accompanying prospectus and the documents incorporated by reference in this prospectus supplement and the accompanying prospectus.*

**Atmos Energy Corporation**

Atmos Energy Corporation is engaged primarily in the regulated natural gas distribution and transmission and storage businesses, as well as other nonregulated natural gas businesses. We are one of the country's largest natural gas-only distributors based on number of customers. We distribute natural gas through sales and transportation arrangements to approximately 3.2 million residential, commercial, public authority and industrial customers in 12 states. We also operate one of the largest intrastate pipelines in Texas based upon miles of pipe.

Through our regulated transmission and storage business, we provide natural gas transportation and storage services to our Mid-Tex Division, our largest natural gas distribution division located in Texas, and for third parties. Additionally, we provide ancillary services customary to the pipeline industry, including parking arrangements, lending and sales of inventory on hand.

Through our nonregulated businesses, we primarily provide natural gas management and marketing services to municipalities, other local gas distribution companies and industrial customers primarily in the Midwest and Southeast. We also provide storage services to some of our natural gas distribution divisions and to third parties.

We operate Atmos Energy through the following four segments:

- the *natural gas distribution segment*, which includes our regulated natural gas distribution and related sales operations;
- the *regulated transmission and storage segment*, which includes the regulated pipeline and storage operations of our Atmos Pipeline — Texas Division;
- the *natural gas marketing segment*, which includes a variety of nonregulated natural gas management services; and
- the *pipeline, storage and other segment*, which is comprised of our nonregulated natural gas gathering, transmission and storage services.

We have experienced more than 20 consecutive years of increasing dividends and earnings growth after giving effect to our acquisitions. Historically, we achieved this record of growth through acquisitions while efficiently managing our operating and maintenance expenses and leveraging our technology, such as our 24-hour call centers, to achieve more efficient operations. Our last significant acquisition occurred in October 2004 with the purchase of the natural gas distribution and pipeline operations of TXU Gas Company (TXU Gas). The TXU Gas acquisition essentially doubled our number of natural gas distribution customers, by adding approximately 1.5 million gas customers in Texas, including the Dallas-Fort Worth metropolitan area and the northern suburbs of Austin. The acquisition also added approximately 6,100 miles of gas transmission and gathering lines and five underground storage reservoirs, all within Texas. In recent years, we have also achieved growth by implementing rate designs that reduce or eliminate regulatory lag and separate the recovery of our approved margins from customer usage patterns. In addition, we have developed various commercial opportunities within our regulated transmission and storage operations. Finally, we have strengthened our nonregulated businesses by increasing sales volumes and actively pursuing opportunities to increase the amount of storage available to us.



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Table of Contents**Recent Developments**

*Declaration of Dividends.* On February 3, 2009, our Board of Directors declared a quarterly dividend on our common stock of \$0.33 per share. The dividend was paid on March 10, 2009 to shareholders of record on February 25, 2009.

*Appointment of Senior Vice President and Chief Financial Officer.* On February 3, 2009, Fred E. Meisenheimer was appointed Senior Vice President and Chief Financial Officer of Atmos Energy, effective February 4, 2009. Mr. Meisenheimer also continues to serve as Controller, a position he has held since July 2000.

*Annual Meeting Results.* We held our annual shareholders meeting on February 4, 2009. At the meeting, our shareholders took the following actions: (i) elected Ruben E. Esquivel as a Class I director whose term will expire in 2011 and Richard W. Cardin, Thomas C. Meredith, Ed.D., Nancy K. Quinn, Stephen R. Springer and Richard Ware II as Class II directors whose terms will expire in 2012 and (ii) approved a shareholder proposal regarding declassification of our Board of Directors.

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Our address is 1800 Three Lincoln Centre, 5430 LBJ Freeway, Dallas, Texas 75240, and our telephone number is (972) 934-9227. Our internet Web site address is [www.atmosenergy.com](http://www.atmosenergy.com). Information on or connected to our internet Web site is not part of this prospectus supplement or the accompanying prospectus.



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Table of Contents**Summary Financial Data**

The following table presents summary consolidated and segment financial data of Atmos Energy Corporation for the periods and as of the dates indicated. We derived the summary financial data for the fiscal years ended September 30, 2008, 2007, 2006, 2005 and 2004 from our audited consolidated financial statements and the summary financial data for the three months ended December 31, 2008 and 2007 from our unaudited condensed consolidated financial statements. Please note that, given the inherent seasonality in our business, the results of operations for the three months ended December 31, 2008 presented below are not necessarily indicative of results for the entire fiscal year. The information is only a summary and does not provide all of the information contained in our financial statements. Therefore, you should read the information presented below in conjunction with "Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations" and our consolidated financial statements and related notes included in our annual report on Form 10-K for the fiscal year ended September 30, 2008, and "Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations" and our condensed consolidated financial statements and related notes included in our quarterly report on Form 10-Q for the three-month period ended December 31, 2008, each of which is incorporated by reference in this prospectus supplement and the accompanying prospectus. Our operating results include the impact of the acquisition of TXU Gas in October 2004. As a result, our consolidated financial data presented below include results from operations of TXU Gas from October 2004; therefore, comparisons with the fiscal year ended September 30, 2004 may not be meaningful.

	<b>Three Months Ended</b>		<b>Year Ended September 30,</b>				
	<b>December 31,</b>		<b>Year Ended September 30,</b>				
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007(1)</b>	<b>2006(1)</b>	<b>2005(2)</b>	<b>2004(3)</b>
	(in thousands, except per share data)						
<b>Consolidated Financial Data</b>							
Operating revenues	\$1,716,332	\$1,657,510	\$7,221,305	\$5,898,431	\$6,152,363	\$4,961,873	\$2,920,037
Gross profit	395,212	369,638	1,321,326	1,250,082	1,216,570	1,117,637	562,191
Operating expenses	232,018	211,129	893,431	851,446	833,954	768,982	368,496
Operating income	163,194	158,509	427,895	398,636	382,616	348,655	193,695
Net income	75,963	73,803	180,331	168,492	147,737	135,785	86,227
Diluted net income per share	\$ 0.83	\$ 0.82	\$ 2.00	\$ 1.92	\$ 1.82	\$ 1.72	\$ 1.58
Cash dividends paid per share	\$ 0.330	\$ 0.325	\$ 1.30	\$ 1.28	\$ 1.26	\$ 1.24	\$ 1.22
Cash flows from operating activities	\$ 150,715	\$ 61,437	\$ 370,933	\$ 547,095	\$ 311,449	\$ 386,944	\$ 270,734
Capital expenditures	\$ 107,367	\$ 94,155	\$ 472,273	\$ 392,435	\$ 425,324	\$ 333,183	\$ 190,285

	<b>As of December 31,</b>		<b>As of September 30,</b>				
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005(2)</b>	<b>2004</b>
	(in thousands)						
<b>Consolidated Balance Sheet Data</b>							
Total assets(4)	\$6,818,899	\$6,369,574	\$6,386,699	\$5,895,197	\$5,719,547	\$5,610,547	\$2,902,658
Debt							
Long-term debt(5)	\$1,719,920	\$2,124,915	\$2,119,792	\$2,126,315	\$2,180,362	\$2,183,104	\$ 861,311
Short-term debt(5)	761,340	205,862	351,327	154,430	385,602	148,073	5,908
Total debt	\$2,481,260	\$2,330,777	\$2,471,119	\$2,280,745	\$2,565,964	\$2,331,177	\$ 867,219
Shareholders' equity	\$2,078,076	\$2,032,483	\$2,052,492	\$1,965,754	\$1,648,098	\$1,602,422	\$1,133,459

See footnotes on following page.



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	Three Months Ended December 31,		Year Ended September 30,				
	2008	2007	2008	2007(1)	2006(1)	2005(2)	2004(6)
	(in thousands, except ratios)						
<b>Segment Operating Income</b>							
Natural gas distribution	\$112,505	\$ 97,503	\$261,165	\$221,187	\$201,894	\$236,365	\$159,890
Regulated transmission and storage	19,370	22,254	89,745	79,830	63,326	65,840	—
Natural gas marketing	20,513	34,699	56,392	75,040	102,235	40,985	27,726
Pipeline, storage and other	10,720	3,967	20,249	22,235	14,924	5,264	6,045
Eliminations	86	86	344	344	237	201	34
Consolidated	<u>\$163,194</u>	<u>\$158,509</u>	<u>\$427,895</u>	<u>\$398,636</u>	<u>\$382,616</u>	<u>\$348,655</u>	<u>\$193,695</u>
<b>Other Financial Data</b>							
Ratio of earnings to fixed charges(7)	3.97	4.09	2.96	2.69	2.50	2.54	2.95
Pro forma ratio of earnings to fixed charges(8)	3.48	—	2.56	—	—	—	—
<p>(1) Financial results for fiscal 2007 and 2006 include a \$6.3 million and a \$22.9 million pre-tax loss for the impairment of certain assets.</p> <p>(2) Financial results for fiscal 2005 include the operations of our Mid-Tex and Atmos Pipeline — Texas divisions, from October 1, 2004, the date of acquisition.</p> <p>(3) Financial results for fiscal 2004 include a \$5.9 million pre-tax gain on the sale of our interest in U.S. Propane, L.P. and Heritage Propane Partners, L.P.</p> <p>(4) Effective September 30, 2008, we classified our cash collateral or the obligation to return cash into risk management assets and/or liabilities, as appropriate, in accordance with FSP FIN 39-1. Total assets as of December 31, 2007 and September 30, 2007, 2005 and 2004 also reflect this new classification. This reclassification had no impact on total assets as of September 30, 2006 and it did not impact our financial position, results of operations or cash flows for any of the periods presented above.</p> <p>(5) Long-term debt excludes current maturities. Short-term debt is comprised of current maturities of long-term debt and short-term debt.</p> <p>(6) Restated to conform to current segment reporting.</p> <p>(7) For purposes of computing ratio of earnings to fixed charges, earnings consist of the sum of our pretax income from continuing operations and fixed charges. Fixed charges consist of interest expense, amortization of debt discount, premium and expense, capitalized interest and a portion of lease payments considered to represent an interest factor.</p> <p>(8) The pro forma ratio of earnings to fixed charges gives effect to the issuance of the notes, the redemption of our \$400 million 4.00% Senior Notes due 2009 (assuming a redemption date of May 1, 2009) and the settlement of the Treasury lock agreement described in "Use of Proceeds" as of the beginning of the periods indicated.</p>							



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<b>The Offering</b>	
Issuer	Atmos Energy Corporation
Notes Offered	\$450,000,000 aggregate principal amount of 8.50% senior notes due 2019.
Maturity	The notes will mature on March 15, 2019.
Interest	The notes will bear interest at the rate of 8.50% per year.  Interest on the notes will be payable semi-annually in arrears on March 15 and September 15 of each year they are outstanding, beginning on September 15, 2009.
Ranking	The notes will be our unsecured senior obligations. The notes will rank equally in right of payment with all our existing and future unsubordinated indebtedness and will rank senior in right of payment to any future indebtedness that is subordinated to the notes. The notes will be effectively subordinated to all our existing and future secured indebtedness to the extent of the assets securing such indebtedness and to the indebtedness and liabilities of our subsidiaries.
Optional Redemption	We may redeem the notes prior to maturity at our option, at any time in whole or from time to time in part, at a redemption price equal to the greater of the principal amount of the notes to be redeemed and the "make-whole" redemption price, plus, in each case, accrued and unpaid interest, if any, to the redemption date, as described in "Description of the Notes — Optional Redemption" on page S-14.
Covenants of the Indenture	We will issue the notes under an indenture which will, among other things, restrict our ability to create liens and to enter into sale and leaseback transactions. See "Description of Debt Securities — Covenants" beginning on page 8 of the accompanying prospectus.
Ratings	The notes will be rated "Baa3" by Moody's Investors Services, "BBB+" by Standard & Poor's Rating Services, a division of The McGraw-Hill Company, Inc., and "BBB+" by Fitch IBCA, Inc. None of these ratings is a recommendation to buy, sell or hold the notes. Each rating is subject to revision or withdrawal at any time and should be evaluated independently of any other rating.
Use of Proceeds	We estimate that our net proceeds from this offering, after deducting the underwriting discount and estimated offering expenses payable by us, will be approximately \$446 million. We intend to use the net proceeds of this offering to redeem our \$400 million 4.00% Senior Notes due 2009 and for general corporate purposes. See "Use of Proceeds" on page S-6.
<p><i>See "Risk Factors" on page S-6 of this prospectus supplement and other information included and incorporated by reference in this prospectus supplement and the accompanying prospectus for a discussion of the factors you should consider carefully before deciding to invest in the notes.</i></p>	



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Table of Contents**RISK FACTORS**

Investing in the notes involves risks. Our business is influenced by many factors that are difficult to predict and beyond our control and that involve uncertainties that may materially affect our results of operations, financial condition or cash flows, or the value of the notes. These risks and uncertainties include those described in the risk factor and other sections of the documents that are incorporated by reference in this prospectus supplement and the accompanying prospectus, including "Item 1A. Risk Factors" in our annual report on Form 10-K for the fiscal year ended September 30, 2008. The risks and uncertainties incorporated by reference are not the only risks and uncertainties we may confront. Moreover, risks and uncertainties not presently known to us or currently deemed immaterial by us may also adversely affect our business, results of operations, financial condition or cash flows, or the value of the notes. You should carefully consider these risks and uncertainties and all of the information contained or incorporated by reference in this prospectus supplement and the accompanying prospectus before you invest in the notes.

**USE OF PROCEEDS**

We estimate that we will receive net proceeds from this offering of approximately \$446 million, after deducting the underwriting discount and estimated offering expenses payable by us.

We intend to use the majority of the net proceeds from this offering to redeem our \$400 million 4.00% Senior Notes due 2009, which we refer to as the 2009 notes. The 2009 notes mature on October 15, 2009 and the interest rate on the 2009 notes is 4% per year. The terms of the 2009 notes permit us to redeem the 2009 notes in full, at a price equal to the greater of (i) the aggregate principal amount of the 2009 notes and (ii) the present values of the remaining scheduled payments of principal and interest on the 2009 notes discounted to the redemption date at an adjusted treasury rate plus 15 basis points, plus accrued and unpaid interest to the redemption date, upon 30 days notice. If we deliver a notice of redemption to the holders of our 2009 notes with a redemption date of May 1, 2009, the aggregate amount required to redeem the 2009 notes, including accrued and unpaid interest, will be approximately \$407 million.

We intend to use the balance of the net proceeds for general corporate purposes, including the repayment of short-term debt outstanding under our revolving credit facilities. We have been using the proceeds of borrowings under our revolving credit facilities for working capital and other general corporate purposes.

In March 2009, we entered into an agreement to fix the Treasury yield component of a notional principal amount of \$450 million in notes, which we refer to as the Treasury lock agreement. We have terminated the Treasury lock agreement and have received approximately \$2 million in connection with the settlement.

Table of Contents**CAPITALIZATION**

The following table presents our cash and cash equivalents, short-term debt and capitalization as of December 31, 2008, on an actual basis and as adjusted to reflect the issuance of notes in this offering, the redemption of our 2009 notes (assuming a redemption date of May 1, 2009) and the settlement of the Treasury lock agreement. The table below assumes that approximately \$2 million had been received in connection with the Treasury lock agreement. You should read this table in conjunction with the section entitled "Use of Proceeds" and our condensed consolidated financial statements and related notes included in our quarterly report on Form 10-Q for the three-month period ended December 31, 2008, which is incorporated by reference in this prospectus supplement and the accompanying prospectus.

	<b>As of December 31, 2008</b>	
	<b>Actual</b>	<b>As Adjusted</b>
	<b>(in thousands)</b>	
Cash and cash equivalents	<u>\$ 69,799</u>	<u>\$ 69,799</u>
Short-term debt		
Current portion of long-term debt	\$ 400,507	\$ 507
Other short-term debt	<u>360,833</u>	<u>319,483</u>
Total short-term debt	<u>\$ 761,340</u>	<u>\$ 319,990</u>
Long-term debt, less current portion	<u>\$1,719,920</u>	<u>\$ 2,169,079</u>
Shareholders' equity		
Common stock, no par value (stated at \$.005 per share); 200,000,000 shares authorized; 91,599,495 shares issued and outstanding, actual and as adjusted	458	458
Additional paid-in capital	1,757,834	1,757,834
Retained earnings	381,633	381,633
Accumulated other comprehensive loss	<u>(61,849)</u>	<u>(60,675)</u>
Shareholders' equity	<u>2,078,076</u>	<u>2,079,250</u>
Total capitalization(1)	<u>\$3,797,996</u>	<u>\$ 4,248,329</u>

(1) Total capitalization excludes the current portion of long-term debt and other short-term debt.

Table of Contents**BUSINESS****Overview**

Atmos Energy Corporation, headquartered in Dallas, Texas, is engaged primarily in the regulated natural gas distribution and transmission and storage businesses, as well as other nonregulated natural gas businesses. We are one of the country's largest natural gas-only distributors based on number of customers and one of the largest intrastate pipeline operators in Texas based upon miles of pipe.

We distribute natural gas through regulated sales and transportation arrangements to approximately 3.2 million residential, commercial, public authority and industrial customers through our six regulated natural gas distribution divisions, which cover service areas in 12 states. Our primary service areas are located in Colorado, Kansas, Kentucky, Louisiana, Mississippi, Tennessee and Texas. We have more limited service areas in Georgia, Illinois, Iowa, Missouri and Virginia. In addition, we transport natural gas for others through our distribution system.

Through our regulated transmission and storage business, we provide natural gas transportation and storage services to our Mid-Tex Division, our largest natural gas distribution division located in Texas, and for third parties. Additionally, we provide ancillary services customary to the pipeline industry, including parking arrangements, lending and sales of inventory on hand.

Through our nonregulated businesses, we primarily provide natural gas management and marketing services to municipalities, other local gas distribution companies and industrial customers primarily in the Midwest and Southeast. We also provide storage services to some of our natural gas distribution divisions and to third parties.

**Operating Segments**

We operate Atmos Energy through the following four segments:

- the *natural gas distribution segment*, which includes our regulated natural gas distribution and related sales operations;
- the *regulated transmission and storage segment*, which includes the regulated pipeline and storage operations of our Atmos Pipeline — Texas Division;
- the *natural gas marketing segment*, which includes a variety of nonregulated natural gas management services; and
- the *pipeline, storage and other segment*, which is comprised of our nonregulated natural gas gathering, transmission and storage services.

**Natural Gas Distribution Segment**

We operate our natural gas distribution segment through the following six regulated divisions, which are presented below in order of total customers served:

- Atmos Energy Mid-Tex Division;
- Atmos Energy Kentucky/Mid-States Division;
- Atmos Energy Louisiana Division;
- Atmos Energy West Texas Division;
- Atmos Energy Mississippi Division; and
- Atmos Energy Colorado-Kansas Division.

The following is a brief description of our natural gas distribution divisions. We operate in our service areas under terms of non-exclusive franchise agreements granted by the various cities and towns that we serve.



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At September 30, 2008, we held 1,107 franchises having terms generally ranging from five to 35 years. A significant number of our franchises expire each year, which require renewal prior to the end of their terms. We believe that we will be able to renew our franchises as they expire. For more information, see "Item 1. Business" in our annual report on Form 10-K for the fiscal year ended September 30, 2008.

*Atmos Energy Mid-Tex Division.* Our Mid-Tex Division serves approximately 550 incorporated and unincorporated communities in the north-central, eastern and western parts of Texas, including the Dallas/Fort Worth Metroplex. The governing body of each municipality we serve has original jurisdiction over all gas distribution rates, operations and services within its city limits, except with respect to sales of natural gas for vehicle fuel and agricultural use. The Railroad Commission of Texas (RRC) has exclusive appellate jurisdiction over all rate and regulatory orders and ordinances of the municipalities and exclusive original jurisdiction over rates and services to customers not located within the limits of a municipality.

Prior to fiscal 2008, this division operated under one system-wide rate structure. However, in the second quarter of 2008, we reached a settlement with cities representing approximately 80 percent of this division's customers that will allow us to update rates for customers in these cities through an annual rate review mechanism. Rates for the remaining 20 percent of this division's customers, including the City of Dallas, continue to be updated through periodic formal rate proceedings and filings made under Texas' Gas Reliability Infrastructure Program (GRIP). GRIP allows us to include in our rate base annually approved capital costs incurred in the prior calendar year provided that we file a complete rate case at least once every five years.

*Atmos Energy Kentucky/Mid-States Division.* Our Kentucky/Mid-States Division operates in more than 420 communities across Georgia, Illinois, Iowa, Kentucky, Missouri, Tennessee and Virginia. The service areas in these states are primarily rural; however, this division serves Franklin, Tennessee and other suburban areas of Nashville. We update our rates in this division through periodic formal rate filings made with each state's public service commission.

*Atmos Energy Louisiana Division.* In Louisiana, we serve nearly 300 communities, including the suburban areas of New Orleans, the metropolitan area of Monroe and western Louisiana. Direct sales of natural gas to industrial customers in Louisiana who use gas for fuel or in manufacturing processes and sales of natural gas for vehicle fuel are exempt from regulation and are recognized in our natural gas marketing segment. Our rates in this division are updated annually through a stable rate filing without filing a formal rate case.

*Atmos Energy West Texas Division.* Our West Texas Division serves approximately 80 communities in West Texas, including the Amarillo, Lubbock and Midland areas. Like our Mid-Tex Division, each municipality we serve has original jurisdiction over all gas distribution rates, operations and services within its city limits, with the RRC having exclusive appellate jurisdiction over the municipalities and exclusive original jurisdiction over rates and services to customers not located within the limits of a municipality. Prior to fiscal 2008, rates were updated in this division through formal rate proceedings. However, during 2008, the West Texas Division entered into agreements with its Lubbock and West Texas service areas to update rates for customers in these service areas through an annual rate review mechanism. Rates for the division's Amarillo service area continue to be updated through periodic formal rate proceedings and filings made under GRIP.

*Atmos Energy Mississippi Division.* In Mississippi, we serve about 110 communities throughout the northern half of the state, including the Jackson metropolitan area. Our rates in the Mississippi Division are updated annually through a stable rate filing without filing a formal rate case.

*Atmos Energy Colorado-Kansas Division.* Our Colorado-Kansas Division serves approximately 170 communities throughout Colorado and Kansas and portions of Missouri, including the cities of Olathe, Kansas, a suburb of Kansas City and Greeley, Colorado, located near Denver. We update our rates in this division through periodic formal rate filings made with each state's public service commission.

## **Regulated Transmission and Storage Segment Overview**

Our regulated transmission and storage segment consists of the regulated pipeline and storage operations of our Atmos Pipeline — Texas Division. This division transports natural gas to our Mid-Tex Division,

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transports natural gas for third parties and manages five underground storage reservoirs in Texas. We also provide ancillary services customary in the pipeline industry including parking arrangements, lending and sales of inventory on hand. Parking arrangements provide short-term interruptible storage of gas on our pipeline. Lending services provide short-term interruptible loans of natural gas from our pipeline to meet market demands. These operations represent one of the largest intrastate pipeline operations in Texas with a heavy concentration in the established natural gas-producing areas of central, northern and eastern Texas, extending into or near the major producing areas of the Texas Gulf Coast and the Delaware and Val Verde Basins of West Texas. Nine basins located in Texas are believed to contain a substantial portion of the nation's remaining onshore natural gas reserves. This pipeline system provides access to all of these basins. Gross profit earned from our Mid-Tex Division and through certain other transportation and storage services is subject to traditional ratemaking governed by the RRC. However, Atmos Pipeline — Texas' existing regulatory mechanisms allow certain transportation and storage services to be provided under market-based rates with minimal regulation.

### **Natural Gas Marketing Segment Overview**

Our natural gas marketing activities are conducted through Atmos Energy Marketing (AEM), which is wholly-owned by Atmos Energy Holdings, Inc. (AEH). AEH is a wholly-owned subsidiary of Atmos Energy and operates primarily in the Midwest and Southeast areas of the United States. AEM aggregates and purchases gas supply, arranges transportation and storage logistics and ultimately delivers gas to customers at competitive prices. To facilitate this process, we utilize proprietary and customer-owned transportation and storage assets to provide various services our customers request, including furnishing natural gas supplies at fixed and market-based prices, contract negotiation and administration, load forecasting, gas storage acquisition and management services, transportation services, peaking sales and balancing services, capacity utilization strategies and gas price hedging through the use of financial instruments. As a result, our revenues arise from the types of commercial transactions we have structured with our customers and include the value we extract by optimizing the storage and transportation capacity we own or control as well as revenues for services we deliver.

Our asset optimization activities seek to maximize the economic value associated with the storage and transportation capacity we own or control. We attempt to meet this objective by engaging in natural gas storage transactions in which we seek to find and profit from the pricing differences that occur over time. We purchase physical natural gas and then sell financial instruments at advantageous prices to lock in a gross profit margin. We also seek to participate in transactions in which we combine the natural gas commodity and transportation costs to minimize our costs incurred to serve our customers by identifying the lowest cost alternative within the natural gas supplies, transportation and markets to which we have access. Through the use of transportation and storage services and financial instruments, we are able to capture gross profit margin through the arbitrage of pricing differences in various locations and by recognizing pricing differences that occur over time.

AEM's management of natural gas requirements involves the sale of natural gas and the management of storage and transportation supplies under contracts with customers generally having one- to two-year terms. AEM also sells natural gas to some of its industrial customers on a delivered burner tip basis under contract terms ranging from 30 days to two years.

### **Pipeline, Storage and Other Segment Overview**

Our pipeline, storage and other segment primarily consists of the operations of Atmos Pipeline and Storage, LLC (APS) and Atmos Power Systems, Inc., which are each wholly-owned by AEH.

APS owns and operates a 21-mile pipeline located in New Orleans, Louisiana. This pipeline is primarily used to aggregate gas supply for our regulated natural gas distribution division in Louisiana and for AEM. However, it also provides limited third party transportation services. APS also owns or has an interest in underground storage fields in Kentucky and Louisiana. We use these storage facilities to reduce the need to contract for additional pipeline capacity to meet customer demand during peak periods. Finally, beginning in

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fiscal 2006, APS initiated activities in the natural gas gathering business. As of September 30, 2008, these activities were limited in nature.

APS also engages in limited asset optimization activities whereby it seeks to maximize the economic value associated with the storage and transportation capacity it owns or controls. Most of these arrangements are with our regulated affiliates and have been approved by applicable state regulatory commissions. Generally, these arrangements require APS to share with our regulated customers a portion of the profits earned from these arrangements.

Through Atmos Power Systems, Inc., we have constructed electric peaking power-generating plants and associated facilities and lease these plants through lease agreements that are accounted for as sales under generally accepted accounting principles.

## **Other Regulation**

Each of our natural gas distribution divisions is regulated by various state or local public utility authorities. We are also subject to regulation by the United States Department of Transportation with respect to safety requirements in the operation and maintenance of our gas distribution facilities. In addition, our distribution operations are also subject to various state and federal laws regulating environmental matters. From time to time we receive inquiries regarding various environmental matters. We believe that our properties and operations substantially comply with and are operated in substantial conformity with applicable safety and environmental statutes and regulations. There are no administrative or judicial proceedings arising under environmental quality statutes pending or known to be contemplated by governmental agencies which would have a material adverse effect on us or our operations. Our environmental claims have arisen primarily from former manufactured gas plant sites in Tennessee, Iowa and Missouri.

FERC allows, pursuant to Section 311 of the Natural Gas Policy Act, gas transportation services through our Atmos Pipeline — Texas assets “on behalf of” interstate pipelines or local distribution companies served by interstate pipelines, without subjecting these assets to the jurisdiction of FERC. FERC also has jurisdiction over some of the types of transactions engaged in by our two nonregulated operations segments, including sales of natural gas in the wholesale gas market and the use and release of interstate pipeline and storage capacity. FERC has adopted rules designed to prevent market power abuse, fraud and market manipulation by companies engaged in the sale, purchase, transportation or storage of natural gas in interstate commerce. We are currently under investigation by FERC for possible violations of its posting and competitive bidding regulations for pre-arranged released firm capacity on interstate natural gas pipelines. We are cooperating with the investigation, are conducting our own investigation of this matter and are taking action to structure current and future transactions to comply with applicable FERC regulations. Although we believe that our reserves are appropriate for the potential penalties, we are currently unable to provide assurance as to the ultimate outcome of this matter.

The RRC has issued a final rule requiring the replacement of known compression couplings at pre-bent gas meter risers by November 2009. This rule affects the operations of the Mid-Tex Division but is presently not anticipated to have a significant impact on our West Texas Division. This rule requires us to expend significant amounts of capital in the Mid-Tex Division, but these prudent and mandatory expenditures should be recoverable through our rates.

## **Competition**

Although our natural gas distribution operations are not currently in significant direct competition with any other distributors of natural gas to residential and commercial customers within our service areas, we do compete with other natural gas suppliers and suppliers of alternative fuels for sales to industrial customers. We compete in all aspects of our business with alternative energy sources, including, in particular, electricity. Electric utilities offer electricity as a rival energy source and compete for the space heating, water heating and cooking markets. Promotional incentives, improved equipment efficiencies and promotional rates all contribute to the acceptability of electrical equipment. The principal means to compete against alternative fuels is lower prices, and natural gas historically has maintained its price advantage in the residential, commercial and

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industrial markets. However, higher gas prices, coupled with the electric utilities' marketing efforts, have increased competition for residential and commercial customers. In addition, AEM competes with other natural gas marketers to provide natural gas management and other related services to customers.

Our regulated transmission and storage operations currently face limited competition from other existing intrastate pipelines and gas marketers seeking to provide or arrange transportation, storage and other services for customers.

**Distribution, Transmission and Related Assets**

At September 30, 2008, our natural gas distribution segment owned an aggregate of 77,462 miles of underground distribution and transmission mains throughout our gas distribution systems. These mains are located on easements or rights-of-way which generally provide for perpetual use. We maintain our mains through a program of continuous inspection and repair and believe that our system of mains is in good condition. Our regulated transmission and storage segment owned 6,069 miles of gas transmission and gathering lines and our pipeline, storage and other segment owned 114 miles of gas transmission and gathering lines.

**Storage Assets**

As of September 30, 2008, we owned underground gas storage facilities in several states to supplement the supply of natural gas in periods of peak demand. The underground gas storage facilities of our natural gas distribution segment had a total usable capacity of 10,343,590 Mcf, with a maximum daily delivery capacity of 232,100 Mcf. The underground gas storage facilities of our regulated transmission and storage segment had a total usable capacity of 39,243,226 Mcf, with a maximum daily delivery capacity of 1,235,000 Mcf. The underground gas storage facilities of our pipeline, storage and other segment had a total usable capacity of 3,931,483 Mcf, with a maximum daily delivery capacity of 127,000 Mcf.

Additionally, we contract for storage service in underground storage facilities on many of the interstate pipelines serving us to supplement our proprietary storage capacity. The amount of our contracted storage capacity can vary from time to time. At September 30, 2008, our contracted storage provided us with a maximum storage quantity of 27,371,388 MMBtu, with a maximum daily withdrawal quantity of 778,800 MMBtu, for our natural gas distribution segment, a maximum storage quantity of 7,879,724 MMBtu, with a maximum daily withdrawal quantity of 202,586 MMBtu, for our natural gas marketing segment, and a maximum storage quantity of 1,200,000 MMBtu, with a maximum daily withdrawal quantity of 55,720 MMBtu, for our pipeline, storage and other segment.

For more information on our storage assets see "Item 2. Properties" in our annual report on Form 10-K for the fiscal year ended September 30, 2008.

Table of Contents**DESCRIPTION OF THE NOTES**

We have summarized certain provisions of the notes below. The notes constitute a series of the debt securities described in the accompanying prospectus. The notes will be issued under an indenture to be entered into with U.S. Bank National Association, as trustee (the "indenture").

The following description of certain terms of the notes and certain provisions of the indenture in this prospectus supplement supplements the description under "Description of Debt Securities" in the accompanying prospectus and, to the extent it is inconsistent with that description, replaces the description in the accompanying prospectus. This description is only a summary of the material terms and does not purport to be complete. We urge you to read the indenture, a form of which we have filed with the SEC, because it, and not the description below and in the accompanying prospectus, will define your rights as a holder of the notes. We will file the indenture as an exhibit to a current report on Form 8-K at the completion of this offering. You may obtain a copy of the indenture from us without charge. See "Where You Can Find More Information" in the accompanying prospectus.

**General**

The notes will be initially limited to \$450,000,000 aggregate principal amount. We may, at any time, without the consent of the holders of these notes, issue additional notes having the same ranking, interest rate, maturity and other terms as the notes. Any such additional notes, together with the notes being offered by this prospectus supplement, will constitute the same series of notes under the indenture.

The notes will be unsecured and unsubordinated obligations of Atmos Energy Corporation. Any secured debt that we may have from time to time will have a prior claim with respect to the assets securing that debt. As of December 31, 2008, we had no secured debt outstanding. The notes will rank equally with all of our other existing and future unsubordinated debt. As of December 31, 2008, after giving effect to the redemption of our 4.00% Senior Notes due 2009 on such date with the net proceeds of this offering, we had approximately \$2.2 billion of unsecured and unsubordinated debt. Of such \$2.2 billion, \$1 million represented debt of our subsidiaries. The notes are not guaranteed by, and are not the obligation of, any of our subsidiaries. The notes will not be listed on any securities exchange or included in any automated quotation system.

The notes will be issued in book-entry form as one or more global notes registered in the name of the nominee of The Depository Trust Company, or DTC, which will act as a depository, in minimum denominations of \$2,000 and any integral multiple of \$1,000 in excess thereof. Beneficial interests in book-entry notes will be shown on, and transfers of the notes will be made only through, records maintained by DTC and its participants.

**Payment of Principal and Interest**

The notes will mature on March 15, 2019 and bear interest at the rate of 8.50% per year.

We will pay interest on the notes semi-annually in arrears on March 15 and September 15 of each year they are outstanding, beginning September 15, 2009. Interest will accrue from March 26, 2009 or from the most recent interest payment date to which we have paid or provided for the payment of interest to the next interest payment date or the scheduled maturity date, as the case may be. We will pay interest computed on the basis of a 360-day year of twelve 30-day months.

We will pay interest on the notes in immediately available funds to the persons in whose names such notes are registered at the close of business on March 1 or September 1 preceding the respective interest payment date. At maturity, we will pay the principal of the notes in immediately available funds upon delivery of such notes to the trustee.

Table of Contents**Optional Redemption**

Each of the notes offered hereby will be redeemable prior to maturity at our option, at any time in whole or from time to time in part, at a redemption price equal to the greater of:

- 100% of the principal amount of the notes to be redeemed; and
- as determined by the Quotation Agent (defined below), the sum of the present values of the Remaining Scheduled Payments (defined below) of principal and interest on the notes to be redeemed discounted to the redemption date on a semi-annual basis assuming a 360-day year consisting of twelve 30-day months at the Adjusted Treasury Rate (defined below) plus 50 basis points;

plus, in each case, accrued and unpaid interest on the principal amount of the notes to be redeemed to the redemption date.

*Definitions.* Following are definitions of the terms used in the optional redemption provisions discussed above.

*“Adjusted Treasury Rate”* means, for any redemption date, the rate per annum equal to the semi-annual equivalent yield to maturity of the Comparable Treasury Issue, assuming a price of the Comparable Treasury Issue (expressed as a percentage of its principal amount) equal to the Comparable Treasury Price for that redemption date.

*“Comparable Treasury Issue”* means the United States Treasury security selected by the Quotation Agent as having a maturity comparable to the remaining term of the notes to be redeemed that would be used, at the time of a selection and in accordance with customary financial practice, in pricing new issues of corporate debt securities of comparable maturity to the remaining term of the notes to be redeemed.

*“Comparable Treasury Price”* means, for any redemption date, the Reference Treasury Dealer Quotation for that redemption date.

*“Quotation Agent”* means the Reference Treasury Dealer appointed by us.

*“Reference Treasury Dealer”* means Banc of America Securities LLC and its successors; provided, however, if Banc of America Securities LLC ceases to be a primary U.S. government securities dealer in New York City, we will replace Banc of America Securities LLC as Reference Treasury Dealer with an entity that is a primary U.S. government securities dealer in New York City.

*“Reference Treasury Dealer Quotation”* means, with respect to any redemption date, the average, as determined by the trustee, of the bid and asked prices for the Comparable Treasury Issue (expressed, in each case, as a percentage of its principal amount) quoted in writing to the trustee by the Reference Treasury Dealer by 5:00 p.m. on the third business day preceding the redemption date.

*“Remaining Scheduled Payments”* means, with respect to each note to be redeemed, the remaining scheduled payments of the principal and interest on such note that would be due after the related redemption date but for such redemption; provided, however, that if such redemption date is not an interest payment date, the amount of the next succeeding scheduled interest payment on such note will be reduced by the amount of interest accrued on such note to such redemption date.

In the case of a partial redemption of the notes, the notes to be redeemed shall be selected by DTC. Notice of any redemption will be mailed by first class mail at least 30 days but not more than 60 days before the redemption date to each holder of the notes to be redeemed at its registered address. If any notes are to be redeemed in part only, the notice of redemption will state the portion of the principal amount of notes to be redeemed. A partial redemption will not reduce the portion of any note not being redeemed to a principal amount of less than \$2,000. A new note in a principal amount equal to the unredeemed portion of the note will be issued in the name of the holder of the note upon surrender for cancellation of the original note. Unless we default in payment of the redemption price, on and after the redemption date, interest will cease to accrue on the notes or the portions of the notes called for redemption.



Table of Contents**No Mandatory Redemption**

We will not be required to redeem the notes before maturity.

**No Sinking Fund**

We will not be required to make any sinking fund payments with regard to the notes.

**Restricted Subsidiaries**

As of the date of this prospectus supplement, none of our subsidiaries would be considered a Restricted Subsidiary under the terms of the indenture.

**Governing Law**

The notes will be governed by and construed in accordance with the laws of the State of New York.

**Book-Entry Delivery and Settlement**

We will issue the notes in the form of one or more permanent global securities in definitive, fully registered, book-entry form. The global securities will be deposited with or on behalf of DTC and registered in the name of Cede & Co., as nominee of DTC, or will remain in the custody of the trustee in accordance with arrangements between DTC and the trustee.

If you wish to hold securities through the DTC system, you must either be a direct participant in DTC or hold through a direct participant in DTC. Direct participants include securities brokers and dealers, banks, trust companies, clearing corporations and certain other organizations that have accounts with DTC. For those holders of notes outside the United States, Euroclear and Clearstream (both described below) participate in DTC through their New York depositories. Indirect participants are securities brokers and dealers, banks and trust companies that do not have an account with DTC, but that clear through or maintain a custodial relationship with a direct participant. Thus, indirect participants have access to the DTC system through direct participants or through other indirect participants that have access through a direct participant.

If you so choose, you may hold your beneficial interests in the global security through Euroclear or Clearstream, or indirectly through organizations that are participants in such systems. Euroclear and Clearstream will hold their participants' beneficial interests in the global security in their customers' securities accounts with their depositories. These depositories of Euroclear and Clearstream in turn will hold such interests in their customers' securities accounts with DTC.

In sum, you may elect to hold your beneficial interests in the notes:

- in the United States, through DTC;
- outside the United States, through Euroclear or Clearstream; or
- through organizations that participate in such systems.

DTC may grant proxies or authorize its participants (or persons holding beneficial interests in the global securities through these participants) to exercise any rights of a holder or take any other actions that a holder is entitled to take under the indenture or the notes. The ability of Euroclear or Clearstream to take actions as a holder of the notes under the indenture will be limited by the ability of their respective depositories to carry out such actions for them through DTC. Euroclear and Clearstream will take such actions only in accordance with their respective rules and procedures.

The information in this section concerning DTC, Euroclear and Clearstream and their book-entry systems has been obtained from sources we believe to be reliable, but we make no representation or warranty with respect to this information. DTC, Euroclear and Clearstream are under no obligation to perform or continue to perform the procedures described below, and they may modify or discontinue them at any time. We and the trustee will not be responsible for DTC's, Euroclear's or Clearstream's performance of their obligations under their rules and procedures, or for the performance by direct or indirect participants of their obligations under the rules and procedures of the clearance systems.

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Transfers within DTC, Euroclear and Clearstream will be in accordance with the usual rules and operating procedures of the relevant system. Cross-market transfers between investors who hold or who will hold any notes through DTC and investors who hold or will hold any notes through Euroclear or Clearstream will be effected in DTC through the respective depositories of Euroclear and Clearstream.

*The Clearing Systems*

*The Depository Trust Company.* DTC has advised us as follows:

- DTC is a limited-purpose trust company organized under the New York Banking Law, a “banking organization” within the meaning of the New York Banking Law, a member of the Federal Reserve System, a “clearing corporation” within the meaning of the New York Uniform Commercial Code and a “clearing agency” registered under Section 17A of the Securities Exchange Act of 1934;
- DTC holds securities that its participants deposit with DTC and facilitates the settlement among participants of securities transactions, such as transfers and pledges, in deposited securities through electronic computerized book-entry changes in participants’ accounts, thereby eliminating the need for physical movement of securities certificates;
- direct participants include securities brokers and dealers (including the underwriters), banks, trust companies, clearing corporations and other organizations;
- DTC is owned by a number of its direct participants and by the New York Stock Exchange, Inc., the American Stock Exchange, Inc. and the National Association of Securities Dealers, Inc.;
- access to the DTC system is also available to others such as securities brokers and dealers, banks and trust companies that clear through or maintain a custodial relationship with a direct participant, either directly or indirectly; and
- the rules applicable to DTC and its participants are on file with the SEC.

*Euroclear.* Euroclear was created in 1968 to hold securities for its participants and to clear and settle transactions between its participants through simultaneous electronic book-entry delivery against payment, thereby eliminating the need for physical movement of certificates and any risk from lack of simultaneous transfers of securities and cash. Transactions may now be settled in many currencies, including U.S. dollars and euros. Euroclear includes various other services, including securities lending and borrowing, and interfaces with domestic markets in several countries.

Euroclear is operated by Euroclear Bank S.A./N.V., which we refer to as the Euroclear Operator, under contract with Euroclear Clearance System, S.C., a Belgian cooperative corporation, or the Cooperative. The Euroclear Operator conducts all operations, and all Euroclear securities clearance accounts and Euroclear cash accounts are accounts with the Euroclear Operator, not the Cooperative. The Cooperative establishes policy for Euroclear on behalf of Euroclear participants. Euroclear participants include banks (including central banks), the dealer manager, other securities brokers and dealers and other professional financial intermediaries.

Indirect access to Euroclear is also available to others that clear through or maintain a custodial relationship with a Euroclear participant, either directly or indirectly. Euroclear is an indirect participant in DTC. As the Euroclear Operator is a Belgian banking corporation, Euroclear is regulated and examined by the Belgian Banking and Finance Commission and the National Bank of Belgium.

Securities clearance accounts and cash accounts with the Euroclear Operator are governed by the Terms and Conditions Governing Use of Euroclear and the related Operating Procedures of the Euroclear System, and applicable Belgian law, collectively referred to as the Euroclear Terms and Conditions. The Euroclear Terms and Conditions govern transfers of securities and cash within Euroclear, withdrawals of securities and cash from Euroclear, and receipts of payments with respect to securities in Euroclear. All securities in Euroclear are held on a fungible basis without attribution of specific securities clearance accounts. The Euroclear Operator acts under the terms and conditions only on behalf of Euroclear participants and has no record of or relationship with persons holding securities through Euroclear participants.



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Distributions with respect to notes held beneficially through Euroclear will be credited to the cash accounts of Euroclear participants in accordance with the Euroclear Terms and Conditions, to the extent received by the depository for Euroclear.

*Clearstream.* Clearstream is incorporated under the laws of Luxembourg as a professional depository. Clearstream holds securities for its participating organizations and facilitates the clearance and settlement of securities transactions between its participants through electronic book-entry changes in accounts of its participants, thereby eliminating the need for physical movement of certificates. Clearstream provides to its participants, among other things, services for safekeeping, administration, clearance and settlement of internationally traded securities and securities lending and borrowing.

Clearstream interfaces with domestic markets in several countries. Clearstream has established an electronic bridge with Euroclear Bank S.A./N.V., the operator of the Euroclear system, to facilitate settlement of trades between Clearstream and Euroclear. As a professional depository, Clearstream is subject to regulation by the Luxembourg Commission for the Supervision of the Financial Sector. Clearstream participants are financial institutions around the world, other securities brokers and dealers, banks, trust companies and clearing corporations and certain other organizations. In the United States, Clearstream participants are limited to securities brokers and dealers and banks. Indirect access to Clearstream is also available to others that clear through or maintain a custodial relationship with a Clearstream participant, either directly or indirectly.

Distributions with respect to notes held beneficially through Clearstream will be credited to cash accounts of Clearstream participants in accordance with its rules and procedures, to the extent received by the depository for Clearstream.

### *Initial Settlement*

We expect that under procedures established by DTC:

- upon deposit of the global securities with DTC or its custodian, DTC will credit on its internal system the accounts of direct participants designated by the underwriters with portions of the principal amounts of the global securities; and
- ownership of the securities will be shown on, and the transfer of ownership thereof will be effected only through, records maintained by DTC or its nominee, with respect to interests of direct participants, and the records of direct and indirect participants, with respect to interests of persons other than participants.

Euroclear and Clearstream will hold omnibus positions on behalf of their participants through customers' securities accounts for Euroclear and Clearstream on the books of their respective depositories, which in turn will hold positions in customers' securities accounts in the depositories' names on the books of DTC.

The notes that we issue in this offering will be credited to the securities custody accounts of persons who hold those global securities through DTC (other than through accounts at Euroclear and Clearstream) on the closing date and to persons who hold those global securities through Euroclear or Clearstream on the business day following the closing date.

So long as DTC or its nominee is the registered owner of a global security, DTC or that nominee will be considered the sole owner or holder of the notes represented by that global security for all purposes under the indenture and under the notes. Except as provided below, owners of beneficial interests in a global security will not be entitled to have notes represented by that global security registered in their names, will not receive or be entitled to receive physical delivery of certificated notes and will not be considered the owners or holders thereof under the indenture or under the notes for any purpose, including with respect to the giving of any direction, instruction or approval to the trustee. Accordingly, each holder owning a beneficial interest in a global security must rely on the procedures of DTC and, if that holder is not a direct or indirect participant, on the procedures of the participant through which that holder owns its interest, to exercise any rights of a holder of notes under the indenture or the global security.

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Neither we nor the trustee will have any responsibility or liability for any aspect of the records relating to or payments made on account of the notes by DTC, or for maintaining, supervising or reviewing any records of DTC relating to the notes.

Payments on the notes represented by the global securities will be made to DTC or its nominee, as the case may be, as the registered owner thereof. We expect that DTC or its nominee, upon receipt of any payment on the notes represented by a global security, will credit participants' accounts with payments in amounts proportionate to their respective beneficial interests in the global security as shown in the records of DTC or its nominee. We also expect that payments by participants to owners of beneficial interests in the global security held through such participants will be governed by standing instructions and customary practice as is now the case with securities held for the accounts of customers registered in the names of nominees for such customers. The participants will be responsible for those payments.

Payments on the notes represented by the global securities will be made in immediately available funds. Transfers between participants in DTC will be effected in accordance with DTC rules and will be settled in immediately available funds.

***Transfers Within and Between DTC, Euroclear and Clearstream***

*Trading Between DTC Purchasers and Sellers.* DTC participants will transfer interests in the securities among themselves in the ordinary way according to DTC rules governing global security issues. The laws of some states require certain purchasers of securities to take physical delivery of the securities in definitive form. These laws may impair your ability to transfer beneficial interests in the global security or securities to such purchasers. DTC can act only on behalf of its direct participants, who in turn act on behalf of indirect participants and certain banks. Thus, your ability to pledge a beneficial interest in the global security or securities to persons that do not participate in the DTC system, and to take other actions, may be limited because you will not possess a physical certificate that represents your interest.

*Trading Between Euroclear and Clearstream Participants.* Participants in Euroclear and Clearstream will transfer interests in the securities among themselves in the ordinary way according to the rules and operating procedures of Euroclear and Clearstream governing conventional eurobonds.

*Trading Between a DTC Seller and a Euroclear or Clearstream Purchaser.* When the securities are to be transferred from the account of a DTC participant to the account of a Euroclear or Clearstream participant, the purchaser must first send instructions to Euroclear or Clearstream through a participant at least one business day prior to the closing date. Euroclear or Clearstream will then instruct its depository to receive the securities and make payment for them. On the closing date, the depository will make payment to the DTC participant's account and the securities will be credited to the depository's account. After settlement has been completed, DTC will credit the securities to Euroclear or Clearstream. Euroclear or Clearstream will credit the securities, in accordance with its usual procedures, to the participant's account, and the participant will then credit the purchaser's account. These securities credits will appear the next day (European time) after the closing date. The cash debit from the account of Euroclear or Clearstream will be back-valued to the value date (which will be the preceding day if settlement occurs in New York). If settlement is not completed on the intended value date (*i.e.*, the trade fails), the cash debit will instead be valued at the actual closing date.

Participants in Euroclear and Clearstream will need to make funds available to Euroclear or Clearstream to pay for the securities by wire transfer on the value date. The most direct way of doing this is to preposition funds (*i.e.*, have funds in place at Euroclear or Clearstream before the value date), either from cash on hand or existing lines of credit. Under this approach, however, participants may take on credit exposure to Euroclear and Clearstream until the securities are credited to their accounts one day later.

As an alternative, if Euroclear or Clearstream has extended a line of credit to a participant, the participant may decide not to preposition funds, but to allow Euroclear or Clearstream to draw on the line of credit to finance settlement for the securities. Under this procedure, Euroclear or Clearstream would charge the participant overdraft charges for one day, assuming that the overdraft would be cleared when the securities were credited to the participant's account. However, interest on the securities would accrue from the value

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date. Therefore, in these cases the interest income on securities that the participant earns during that one-day period will substantially reduce or offset the amount of the participant's overdraft charges. Of course, this result will depend on the cost of funds to (*i.e.*, the interest rate that Euroclear or Clearstream charges) each participant.

Since the settlement will occur during New York business hours, a DTC participant selling an interest in the security can use its usual procedures for transferring global securities to the depositaries of Euroclear or Clearstream for the benefit of Euroclear or Clearstream participants. The DTC seller will receive the sale proceeds on the closing date. Thus, to the DTC seller, a cross-market sale will settle no differently than a trade between two DTC participants.

Finally, day traders that use Euroclear or Clearstream to purchase interests in the notes from DTC accountholders for delivery to Euroclear or Clearstream participants should note that these trades will automatically fail on the sale side unless affirmative action is taken. At least three techniques should be readily available to eliminate this potential problem:

- borrowing through Euroclear or Clearstream for one day, until the purchase side of the day trade is reflected in their Euroclear or Clearstream accounts, in accordance with the clearing system's customary procedures;
- borrowing the interests in the United States from a DTC accountholder no later than one day prior to settlement, which would give the interests sufficient time to be reflected in their Euroclear or Clearstream account in order to settle the sale side of the trade; or
- staggering the value date for the buy and sell sides of the trade so that the value date for the purchase from the DTC accountholder is at least one day prior to the value date for the sale to the Euroclear or Clearstream participant.

*Trading Between a Euroclear or Clearstream Seller and DTC Purchaser.* Due to time zone differences in their favor, Euroclear and Clearstream participants can use their usual procedures to transfer securities through their depositaries to a DTC participant. The seller must first send instructions to Euroclear or Clearstream through a participant at least one business day prior to the closing date. Euroclear or Clearstream will then instruct its depository to credit the securities to the DTC participant's account and receive payment. The payment will be credited in the account of the Euroclear or Clearstream participant on the following day, but the receipt of the cash proceeds will be back-valued to the value date (which will be the preceding day if settlement occurs in New York). If settlement is not completed on the intended value date (*i.e.*, the trade fails), the receipt of the cash proceeds will instead be valued at the actual closing date.

If the Euroclear or Clearstream participant selling the securities has a line of credit with Euroclear or Clearstream and elects to be in debit for the securities until it receives the sale proceeds in its account, then the back-valuation may substantially reduce or offset any overdraft charges that the participant incurs over that one-day period.

### *Certificated Notes*

We will issue certificated notes to each person that DTC identifies as the beneficial owner of the notes represented by the global securities upon surrender by DTC of the global securities only if:

- DTC notifies us that it is no longer willing or able to act as a depository for the global securities, and we have not appointed a successor depository within 60 days of that notice;
- we determine not to have the notes represented by a global security; or
- an event of default has occurred and is continuing.

Neither we nor the trustee will be liable for any delay by DTC, its nominee or any direct or indirect participant in identifying the beneficial owners of the related notes. We and the trustee may conclusively rely on, and will be protected in relying on, instructions from DTC or its nominee for all purposes, including with respect to the registration and delivery, and the respective principal amounts, of the notes to be issued.

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Table of Contents**MATERIAL U.S. FEDERAL INCOME TAX CONSIDERATIONS**

*Prospective investors should consult their tax advisors with regard to the application of the U.S. federal income tax laws to their particular situations, as well as any tax consequences arising under the laws of any state, local or non-U.S. taxing jurisdiction.*

The following summary discusses certain material U.S. federal income tax consequences of the acquisition, ownership and disposition of the notes. This discussion is based upon the Internal Revenue Code of 1986, as amended (the "Code"), the applicable proposed or promulgated Treasury regulations, and the applicable judicial and administrative interpretations, all as in effect as of the date hereof and all of which are subject to change, possibly with retroactive effect, and to differing interpretations. This discussion is applicable only to holders of notes who purchase the notes in the initial offering at their original issue price and deals only with the notes held as capital assets for U.S. federal income tax purposes (generally, property held for investment) and not held as part of a straddle, a hedge, a conversion transaction or other integrated investment. This discussion is a summary intended for general information only, and does not address all of the tax consequences that may be relevant to holders of notes in light of their particular circumstances, or to certain types of holders (such as financial institutions, insurance companies, tax-exempt entities, partnerships and other pass-through entities for U.S. federal income tax purposes or investors who hold the notes through such pass-through entities, certain former citizens or residents of the United States, "controlled foreign corporations," "passive foreign investment companies," "foreign personal holding companies," traders in securities that elect to use a mark-to-market method of accounting for their securities holdings, dealers in securities or currencies, or U.S. Holders (as defined below) whose functional currency is not the U.S. dollar). Moreover, this discussion does not describe any state, local or non-U.S. tax implications, or any aspect of U.S. federal tax law other than income taxation. We have not and will not seek any rulings or opinions from the Internal Revenue Service (IRS) or counsel regarding the matters discussed below. There can be no assurances that the IRS will not take positions concerning the tax consequences of the purchase, ownership or disposition of the notes that are different from those discussed below.

As used herein, a "U.S. Holder" means a beneficial owner of notes that is, for U.S. federal income tax purposes, (a) a citizen or individual resident of the United States, (b) a corporation or other entity treated as a corporation created or organized in or under the laws of the United States, any State thereof or the District of Columbia, (c) an estate the income of which is subject to U.S. federal income taxation regardless of its source, or (d) a trust, if (1) a court within the United States is able to exercise primary supervision over the trust's administration and one or more U.S. persons have the authority to control all of its substantial decisions or (2) a valid election to be treated as a U.S. person is in effect under the relevant Treasury regulations with respect to such trust. A "Non-U.S. Holder" means a beneficial owner of any notes that is neither a U.S. Holder nor a partnership for U.S. federal income tax purposes. A Non-U.S. Holder who is an individual present in the United States for 183 days or more in the taxable year of disposition of a note and who is not otherwise a resident of the United States for U.S. federal income tax purposes may be subject to special tax provisions and is urged to consult his or her own tax advisor regarding the U.S. federal income tax consequences of the ownership and disposition of a note. The U.S. federal income tax treatment of partners in partnerships holding notes generally will depend on the activities of the partnership and the status of the partner. Prospective investors that are partnerships (or entities treated as partnerships for U.S. federal income tax purposes) should consult their own tax advisors regarding the U.S. federal income tax consequences to them and their partners of the acquisition, ownership and disposition of the notes.

**U.S. Federal Income Taxation of U.S. Holders**

*Payments of Interest.* A U.S. Holder must include in gross income, as ordinary interest income, the stated interest on the notes at the time such interest accrues or is received in accordance with the U.S. Holder's regular method of accounting for U.S. federal income tax purposes.

*Sale, Retirement or Other Taxable Disposition.* Upon the sale, retirement or other taxable disposition of a note, a U.S. Holder generally will recognize taxable gain or tax loss equal to the difference between (a) the sum of cash plus the fair market value of other property received on the sale, retirement or other taxable

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disposition (except to the extent such cash or property is attributable to accrued but unpaid interest, which will be treated in the manner described above under "Payments of Interest") and (b) the U.S. Holder's adjusted tax basis in the note. A U.S. Holder's adjusted tax basis in a note generally will equal the amount paid for the note, reduced by any principal payments with respect to the note received by the U.S. Holder. Gain or loss recognized on the sale, retirement or other taxable disposition of a note generally will be capital gain or loss and will be long-term capital gain or loss if, at the time of sale, retirement or other taxable disposition, the note has been held for more than one year. Certain U.S. Holders (including individuals) are currently eligible for preferential rates of U.S. federal income tax in respect of long-term capital gain (which preferential rates are currently scheduled to increase on January 1, 2011). The deductibility of capital losses by U.S. Holders is subject to substantial limitations under the Code.

**U.S. Federal Income Taxation of Non-U.S. Holders**

*Payments of Interest.* Subject to the discussion of backup withholding below and provided that a Non-U.S. Holder's income and gains in respect of a note are not effectively connected with the conduct by the Non-U.S. Holder of a U.S. trade or business (or, in the case of an applicable tax treaty, attributable to the Non-U.S. Holder's permanent establishment in the United States), payments of interest on a note to the Non-U.S. Holder generally will not be subject to U.S. federal income or withholding tax, provided that (a) the Non-U.S. Holder does not own, directly or constructively, 10% or more of the total combined voting power of all classes of our stock entitled to vote within the meaning of section 871(h)(3) of the Code and the Treasury regulations thereunder, (b) the Non-U.S. Holder is not, for U.S. federal income tax purposes, a "controlled foreign corporation" related, directly or constructively, to us through stock ownership, (c) the Non-U.S. Holder is not a bank receiving interest described in section 881(c)(3)(A) of the Code and (d) certain certification requirements (as described below) are met.

Under the Code and the applicable Treasury regulations, in order to obtain an exemption from U.S. federal withholding tax, either (a) a Non-U.S. Holder must provide its name and address and certify, under penalties of perjury, that such Non-U.S. Holder is not a U.S. person or (b) a securities clearing organization, bank or other financial institution that holds customers' securities in the ordinary course of its trade or business (a "Financial Institution"), and that holds the notes on behalf of the Non-U.S. Holder, must certify, under penalties of perjury, that such certificate has been received from such Non-U.S. Holder by such Financial Institution or by another Financial Institution between such Financial Institution and such Non-U.S. Holder and, if required, must furnish the payor with a copy thereof. Generally, the foregoing certification requirement may be met if a Non-U.S. Holder delivers a properly executed IRS Form W-8BEN or substitute Form W-8BEN or the appropriate successor form to the payor. Special rules apply to foreign partnerships, estates and trusts and other intermediaries, and in certain circumstances certifications as to foreign status of partners, trust owners or beneficiaries may have to be provided. In addition, special rules apply to qualified intermediaries that enter into withholding agreements with the IRS.

Payments of interest on a note that do not satisfy all of the foregoing requirements generally will be subject to U.S. federal withholding tax at a rate of 30% (or a lower applicable treaty rate, provided certain certification requirements are met). A Non-U.S. Holder generally will be subject to U.S. federal income tax in the same manner as a U.S. Holder with respect to interest on a note if such interest is effectively connected with a U.S. trade or business conducted by the Non-U.S. Holder (or, if an income tax treaty applies, is attributable to a permanent establishment or fixed base maintained by the Non-U.S. Holder in the United States). Under certain circumstances, effectively connected interest income received by a corporate Non-U.S. Holder may be subject to an additional "branch profits tax" at a 30% rate (or a lower applicable treaty rate, provided certain certification requirements are met). Subject to the discussion of backup withholding below, such effectively connected interest income generally will be exempt from U.S. federal withholding tax if a Non-U.S. Holder delivers a properly executed IRS Form W-8ECI to the payor. Non-U.S. Holders should consult their tax advisors about any applicable income tax treaties, which may provide for an exemption from or a lower rate of withholding tax, exemption from or reduction of branch profits tax, or other rules different from those described above.



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*Sale, Retirement or Other Disposition.* Subject to the discussion of backup withholding below, a Non-U.S. Holder generally will not be subject to U.S. federal income or withholding tax on any gain recognized on the sale, retirement or other disposition of the notes so long as the holder provides us or the paying agent with the appropriate certification, unless (a) the Non-U.S. Holder is an individual who is present in the United States for 183 or more days in the taxable year of disposition and certain other conditions are met or (b) the gain is effectively connected with the conduct of a U.S. trade or business by the Non-U.S. Holder (or, if an income tax treaty applies, is attributable to a permanent establishment or fixed base maintained by the Non-U.S. Holder in the United States).

**Information Reporting and Backup Withholding**

*U.S. Holders.* Generally, information reporting will apply to payments of principal and interest on the notes to a U.S. Holder and to the proceeds of sale or other disposition of the notes, unless the U.S. Holder is an exempt recipient (such as a corporation). Backup withholding generally will apply to such payments (currently at a rate of 28%), if a U.S. Holder fails to provide a correct taxpayer identification number or a certification of exempt status or fails to report in full dividend and interest income. Any amount withheld under the backup withholding rules generally will be allowed as a refund or credit against a U.S. Holder's U.S. federal income tax liability, provided that the required information is timely furnished to the IRS.

*Non-U.S. Holders.* Generally, payments of interest on the notes to a Non-U.S. Holder and the amount of any tax withheld from such payments must be reported annually to the IRS and to the Non-U.S. Holder. Copies of these information returns may be made available by the IRS to the tax authorities of the country in which the Non-U.S. Holder is a resident under the provisions of an applicable tax treaty. Under certain circumstances, information reporting also would apply to payments of principal on the notes, and backup withholding of U.S. federal income tax (currently at a rate of 28%) may apply to payments of principal and interest on the notes to a Non-U.S. Holder if the Non-U.S. Holder fails to certify under penalties of perjury that it is not a U.S. person.

Payments of the proceeds of the sale or other disposition of the notes by or through a foreign office of a U.S. broker or of a foreign broker with certain specified U.S. connections will be subject to information reporting requirements, but generally not backup withholding, unless the broker has evidence in its records that the payee is not a U.S. person and the broker has no actual knowledge or reason to know to the contrary. Payments of the proceeds of a sale or other disposition of the notes by or through the U.S. office of a broker will be subject to information reporting and backup withholding unless the payee certifies under penalties of perjury that it is not a U.S. person or otherwise establishes an exemption.

Any amount withheld under the backup withholding rules generally will be allowed as a refund or credit against a Non-U.S. Holder's U.S. federal income tax liability, provided that the required information is timely furnished to the IRS.

Table of Contents**UNDERWRITING**

We are offering the notes described in this prospectus supplement through a number of underwriters. Banc of America Securities LLC, Goldman, Sachs & Co., Greenwich Capital Markets, Inc. and SunTrust Robinson Humphrey, Inc. are the representatives of the underwriters. We have entered into a firm commitment underwriting agreement with the representatives. Subject to the terms and conditions of the underwriting agreement, we have agreed to sell to the underwriters, and each underwriter has severally agreed to purchase, the aggregate principal amount of notes listed next to its name in the following table:

<u>Underwriter</u>	<u>Principal Amount of Note</u>
Banc of America Securities LLC	\$ 90,000,000
Goldman, Sachs & Co.	67,500,000
Greenwich Capital Markets, Inc.	67,500,000
SunTrust Robinson Humphrey, Inc.	67,500,000
BNP Paribas Securities Corp.	22,500,000
Morgan Stanley & Co. Incorporated	22,500,000
U.S. Bancorp Investments, Inc.	22,500,000
UBS Securities LLC	22,500,000
Wachovia Capital Markets, LLC	22,500,000
Calyon Securities (USA) Inc.	6,444,000
Comerica Securities, Inc.	6,426,000
Commerzbank Capital Markets Corp.	6,426,000
Lloyds TSB Bank plc	6,426,000
Mitsubishi UFJ Securities (USA), Inc.	6,426,000
Natixis Bleichroeder Inc.	6,426,000
The Williams Capital Group, L.P.	6,426,000
Total	<u>\$ 450,000,000</u>

The underwriting agreement is subject to a number of terms and conditions and provides that the underwriters must buy all of the notes if they buy any of them. The underwriters will sell the notes to the public when and if the underwriters buy the notes from us.

The underwriters reserve the right to withdraw, cancel or modify offers to the public and to reject orders in whole or in part.

The underwriters have advised us that they propose initially to offer the notes to the public at the public offering prices set forth on the cover of this prospectus supplement, and to certain dealers at such price less a concession not in excess of 0.400% of the principal amount of the notes. The underwriters may allow, and such dealers may reallow, a concession not in excess of 0.250% of the principal amount of the notes to certain other dealers. After the public offering of the notes, the public offering price and other selling terms may be changed.

We estimate that our share of the total expenses of the offering, excluding the underwriting discount, will be approximately \$575,000.

We have agreed to indemnify the underwriters against, or contribute to payments that the underwriters may be required to make in respect of, certain liabilities, including liabilities under the Securities Act of 1933.

The notes are a new issue of securities with no established trading market. The notes will not be listed on any securities exchange or on any automated dealer quotation system. The underwriters may make a market in the notes after completion of the offering, but will not be obligated to do so and may discontinue any market-making activities at any time without notice. No assurance can be given as to the liquidity of the trading market for the notes or that an active public market for the notes will develop. If an active public market for the notes does not develop, the market price and liquidity of the notes may be adversely affected.

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In connection with the offering of the notes, certain of the underwriters may engage in transactions that stabilize, maintain or otherwise affect the price of the notes. Specifically, the underwriters may overallocate in connection with the offering, creating a short position. In addition, the underwriters may bid for, and purchase, the notes in the open market to cover short positions or to stabilize the price of the notes. Any of these activities may stabilize or maintain the market price of the notes above independent market levels, but no representation is made hereby of the magnitude of any effect that the transactions described above may have on the market price of the notes. The underwriters will not be required to engage in these activities, and may engage in these activities, and may end any of these activities, at any time without notice.

In the ordinary course of business, certain of the underwriters or their affiliates have provided and may in the future provide commercial, financial advisory or investment banking services for us and our subsidiaries for which they have received or will receive customary compensation. Certain of the underwriters are lenders under our revolving credit facilities.

Lloyds TSB Bank plc is not a U.S. registered broker-dealer and, therefore, to the extent that it intends to effect any sales in the United States, it will do so through one or more U.S. registered broker-dealers as permitted by applicable regulations.

### **Selling Restrictions**

#### *European Economic Area*

In relation to each Member State of the European Economic Area which has implemented the Prospectus Directive (each, a Relevant Member State), each underwriter has represented and agreed that with effect from and including the date on which the Prospectus Directive is implemented in that Relevant Member State (the Relevant Implementation Date) it has not made and will not make an offer of notes to the public in that Relevant Member State prior to the publication of a prospectus in relation to the notes which has been approved by the competent authority in that Relevant Member State or, where appropriate, approved in another Relevant Member State and notified to the competent authority in that Relevant Member State, all in accordance with the Prospectus Directive, except that it may, with effect from and including the Relevant Implementation Date, make an offer of notes to the public in that Relevant Member State at any time:

- (a) to legal entities which are authorised or regulated to operate in the financial markets or, if not so authorised or regulated, whose corporate purpose is solely to invest in securities;
- (b) to any legal entity which has two or more of (1) an average of at least 250 employees during the last financial year; (2) a total balance sheet of more than €43 million and (3) an annual net turnover of more than €50 million, as shown in its last annual or consolidated accounts;
- (c) to fewer than 100 natural or legal persons (other than qualified investors as defined in the Prospectus Directive) subject to obtaining the prior consent of the representatives for any such offer; or
- (d) in any other circumstances which do not require the publication by the Issuer of a prospectus pursuant to Article 3 of the Prospectus Directive.

For the purposes of this provision, the expression an “offer of notes to the public” in relation to any notes in any Relevant Member State means the communication in any form and by any means of sufficient information on the terms of the offer and the notes to be offered so as to enable an investor to decide to purchase or subscribe the notes, as the same may be varied in that Member State by any measure implementing the Prospectus Directive in that Member State and the expression Prospectus Directive means Directive 2003/71/EC and includes any relevant implementing measure in each Relevant Member State.

#### *United Kingdom*

Each underwriter has also represented and agreed that:

(a) it has only communicated or caused to be communicated and will only communicate or cause to be communicated an invitation or inducement to engage in investment activity (within the meaning of

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Section 21 of the Financial Services and Markets Act 2000 (“FSMA”) received by it in connection with the issue or sale of the notes in circumstances in which Section 21(1) of the FSMA would not apply to the Issuer; and

(b) it has complied and will comply with all applicable provisions of the FSMA with respect to anything done by it in relation to the notes in, from or otherwise involving the United Kingdom.

**LEGAL MATTERS**

Gibson, Dunn & Crutcher LLP, Dallas, Texas, and Hunton & Williams LLP, Richmond, Virginia, will opine for us as to the validity of the offered notes. The Underwriters are represented by Shearman & Sterling LLP, New York, New York.

**EXPERTS**

The consolidated financial statements of Atmos Energy appearing in Atmos Energy Corporation’s annual report (Form 10-K) for the fiscal year ended September 30, 2008 (including the schedule appearing therein) and the effectiveness of Atmos Energy Corporation’s internal control over financial reporting as of September 30, 2008 have been audited by Ernst & Young LLP, independent registered public accounting firm, as set forth in their reports thereon, included therein, and incorporated herein by reference. Such consolidated financial statements are incorporated herein by reference in reliance upon such reports given on the authority of such firm as experts in accounting and auditing.

With respect to the unaudited condensed consolidated interim financial information of Atmos Energy for the three-month periods ended December 31, 2008 and 2007, incorporated herein by reference, Ernst & Young LLP reported that they have applied limited procedures in accordance with professional standards for a review of such information. However, their separate report dated February 3, 2009, included in our quarterly report on Form 10-Q for the three-month period ended December 31, 2008, and incorporated herein by reference, states that they did not audit and they do not express an opinion on that interim financial information. Accordingly, the degree of reliance on their report on such information should be restricted in light of the limited nature of the review procedures applied. Ernst & Young LLP is not subject to the liability provisions of Section 11 of the Securities Act of 1933, as amended, for their report on the unaudited interim financial information because that report is not a “report” or a “part” of the registration statement prepared or certified by Ernst & Young LLP within the meaning of Sections 7 and 11 of the Securities Act of 1933.

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PROSPECTUS

**Atmos Energy Corporation**

**By this prospectus, we offer up to  
\$900,000,000  
of debt securities and common stock.**

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We will provide specific terms of these securities in supplements to this prospectus. This prospectus may not be used to sell securities unless accompanied by a prospectus supplement. You should read this prospectus and the applicable prospectus supplement carefully before you invest.

**Investing in these securities involves risks. See “Risk Factors” on page 1 of this prospectus, in the applicable prospectus supplement and in the documents incorporated by reference.**

Our common stock is listed on the New York Stock Exchange under the symbol “ATO.”

Our address is 1800 Three Lincoln Centre, 5430 LBJ Freeway, Dallas, Texas 75240, and our telephone number is (972) 934-9227.

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**The Securities and Exchange Commission and state securities regulators have not approved or disapproved of these securities or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.**

This prospectus is dated March 23, 2009.

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We have not authorized any other person to provide you with any information or to make any representation that is different from, or in addition to, the information and representations contained in this prospectus or in any of the documents that are incorporated by reference in this prospectus. If anyone provides you with different or inconsistent information, you should not rely on it. You should assume that the information appearing in this prospectus, as well as the information contained in any document incorporated by reference, is accurate as of the date of each such document only, unless the information specifically indicates that another date applies.

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The distribution of this prospectus may be restricted by law in certain jurisdictions. You should inform yourself about and observe any of these restrictions. This prospectus does not constitute, and may not be used in connection with, an offer or solicitation by anyone in any jurisdiction in which the offer or solicitation is not authorized, or in which the person making the offer or solicitation is not qualified to do so, or to any person to whom it is unlawful to make the offer or solicitation.

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*The terms "we," "our," "us" and "Atmos Energy" refer to Atmos Energy Corporation and its subsidiaries unless the context suggests otherwise. The term "you" refers to a prospective investor.*

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Table of Contents**CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS**

Statements contained or incorporated by reference in this prospectus that are not statements of historical fact are “forward-looking statements” within the meaning of Section 27A of the Securities Act of 1933, as amended. Forward-looking statements are based on management’s beliefs as well as assumptions made by, and information currently available to, management. Because such statements are based on expectations as to future results and are not statements of fact, actual results may differ materially from those stated. Important factors that could cause future results to differ include, but are not limited to:

- our ability to continue to access the credit markets to satisfy our liquidity requirements;
- the impact of economic conditions on our customers;
- increased costs of providing pension and postretirement health care benefits and increased funding requirements;
- market risks beyond our control affecting our risk management activities, including market liquidity, commodity price volatility, increasing interest rates and counterparty creditworthiness;
- regulatory trends and decisions, including the impact of rate proceedings before various state regulatory commissions;
- increased federal regulatory oversight and potential penalties;
- the impact of environmental regulations on our business;
- the concentration of our distribution, pipeline and storage operations in Texas;
- adverse weather conditions;
- the effects of inflation and changes in the availability and prices of natural gas;
- the capital-intensive nature of our natural gas distribution business;
- increased competition from energy suppliers and alternative forms of energy;
- the inherent hazards and risks involved in operating our natural gas distribution business;
- natural disasters, terrorist activities or other events; and
- other risks and uncertainties discussed in this prospectus, any accompanying prospectus supplement and our other filings with the SEC.

All of these factors are difficult to predict and many are beyond our control. Accordingly, while we believe these forward-looking statements to be reasonable, there can be no assurance that they will approximate actual experience or that the expectations derived from them will be realized. When used in our documents or oral presentations, the words “anticipate,” “believe,” “estimate,” “expect,” “forecast,” “goal,” “intend,” “objective,” “plan,” “projection,” “seek,” “strategy” or similar words are intended to identify forward-looking statements. We undertake no obligation to update or revise our forward-looking statements, whether as a result of new information, future events or otherwise.

For additional factors you should consider, please see “Risk Factors” on page 1 of this prospectus and “Item 1A. Risk Factors” and “Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations” in our annual report on Form 10-K for the fiscal year ended September 30, 2008 and “Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations” in our quarterly report on Form 10-Q for the three-month period ended December 31, 2008. See “Incorporation of Certain Documents by Reference,” as well as the applicable prospectus supplement.

Table of Contents**RISK FACTORS**

Investing in our debt securities or our common stock involves risks. Our business is influenced by many factors that are difficult to predict and beyond our control and that involve uncertainties that may materially affect our results of operations, financial condition or cash flows, or the value of these securities. These risks and uncertainties include those described in the risk factor and other sections of the documents that are incorporated by reference in this prospectus. Moreover, risks and uncertainties not presently known to us or currently deemed immaterial by us may also adversely affect our business, results of operations, financial condition or cash flows, or the value of the securities. Subsequent prospectus supplements may contain a discussion of additional risks applicable to an investment in us and the particular type of securities we are offering under the prospectus supplements. You should carefully consider all of the information contained in or incorporated by reference in this prospectus or in the applicable prospectus supplement before you invest in our debt securities or common stock.

**ATMOS ENERGY CORPORATION**

Atmos Energy Corporation, headquartered in Dallas, Texas, is engaged primarily in the regulated natural gas distribution and transmission and storage businesses, as well as other nonregulated natural gas businesses. We are one of the country's largest natural gas-only distributors based on number of customers and one of the largest intrastate pipeline operators in Texas based upon miles of pipe.

We distribute natural gas through regulated sales and transportation arrangements to approximately 3.2 million residential, commercial, public authority and industrial customers through our six regulated natural gas distribution divisions, which cover service areas in 12 states. Our primary service areas are located in Colorado, Kansas, Kentucky, Louisiana, Mississippi, Tennessee and Texas. We have more limited service areas in Georgia, Illinois, Iowa, Missouri and Virginia. In addition, we transport natural gas for others through our distribution system.

Through our regulated transmission and storage business, we provide natural gas transportation and storage services to our Mid-Tex Division, our largest natural gas distribution division located in Texas, and for third parties. Additionally, we provide ancillary services customary to the pipeline industry, including parking arrangements, lending and sales of inventory on hand.

Through our nonregulated businesses, we primarily provide natural gas management and marketing services to municipalities, other local gas distribution companies and industrial customers primarily in the Midwest and Southeast. We also provide storage services to some of our natural gas distribution divisions and to third parties.

**SECURITIES WE MAY OFFER****Types of Securities**

The types of securities that we may offer and sell from time to time by this prospectus are:

- debt securities, which we may issue in one or more series; and
- common stock.

The aggregate initial offering price of all securities sold will not exceed \$900,000,000. We will determine when we sell securities, the amounts of securities we will sell and the prices and other terms on which we will sell them. We may sell securities to or through underwriters, through agents or dealers or directly to purchasers. The offer and sale of securities by this prospectus is subject to receipt of satisfactory regulatory approvals in five states, all of which have been received and are currently in effect. Under the most restrictive of these approvals, we are limited to issuing no more than \$450,000,000 of senior debt securities, \$150,000,000 of subordinated debt securities and \$300,000,000 of equity securities.



Table of Contents**Prospectus Supplements**

This prospectus provides you with a general description of the debt securities and common stock we may offer. Each time we offer securities, we will provide a prospectus supplement that will contain specific information about the terms of the offering. The prospectus supplement may also add to or change information contained in this prospectus. In that case, the prospectus supplement should be read as superseding this prospectus.

In each prospectus supplement, which will be attached to the front of this prospectus, we will include, among other things, the following information:

- the type and amount of securities which we propose to sell;
- the initial public offering price of the securities;
- the names of the underwriters, agents or dealers, if any, through or to which we will sell the securities;
- the compensation, if any, of those underwriters, agents or dealers;
- if applicable, information about the securities exchanges or automated quotation systems on which the securities will be listed or traded;
- material United States federal income tax considerations applicable to the securities, where necessary; and
- any other material information about the offering and sale of the securities.

For more details on the terms of the securities, you should read the exhibits filed with our registration statement, of which this prospectus is a part. You should also read both this prospectus and the applicable prospectus supplement, together with additional information described under the heading "Where You Can Find More Information."

**USE OF PROCEEDS**

Except as may otherwise be stated in the applicable prospectus supplement, we intend to use the net proceeds from the sale of the securities that we may offer and sell from time to time by this prospectus for general corporate purposes, including for working capital, repaying indebtedness and funding capital projects, acquisitions and other growth.

**RATIO OF EARNINGS TO FIXED CHARGES**

The following table sets forth our ratio of earnings to fixed charges for the periods indicated:

	Three Months Ended		Year Ended				
	December 31,	December 31,	September 30,	September 30,	September 30,	September 30,	
	2008	2007	2008	2007	2006	2005	2004
Ratio of earnings to fixed charges	3.97	4.09	2.96	2.69	2.50	2.54	2.95

For purposes of computing the ratio of earnings to fixed charges, earnings consists of the sum of our pretax income from continuing operations and fixed charges. Fixed charges consist of interest expense, amortization of debt discount, premium and expense, capitalized interest and a portion of lease payments considered to represent an interest factor.

**DESCRIPTION OF DEBT SECURITIES**

We may issue debt securities from time to time in one or more distinct series. This section summarizes the material terms of any debt securities that we anticipate will be common to all series. Please note that the terms of any series of debt securities that we may offer may differ significantly from

the common terms described in this prospectus. Many of the other terms of any series of debt securities that we offer, and any

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differences from the common terms described in this prospectus, will be described in the prospectus supplement for such securities to be attached to the front of this prospectus.

As required by U.S. federal law for all bonds and notes of companies that are publicly offered, a document called an “indenture” will govern any debt securities that we issue. An indenture is a contract between us and a financial institution acting as trustee on your behalf. We will enter into an indenture with an institution having corporate trust powers, which will act as trustee (the “indenture”). The indenture will be subject to the Trust Indenture Act of 1939. The trustee under an indenture has the following two main roles:

- the trustee can enforce your rights against us if we default; there are some limitations on the extent to which the trustee acts on your behalf, which are described later in this prospectus; and
- the trustee will perform certain administrative duties for us, which include sending you interest payments and notices.

As this section is a summary of some of the terms of the debt securities we may offer under this prospectus, it does not describe every aspect of the debt securities. We urge you to read the indenture and the other documents we file with the SEC relating to the debt securities because the indenture for those securities and those other documents, and not this description, will define your rights as a holder of our debt securities. We have filed a form of indenture with the SEC as an exhibit to the registration statement of which this prospectus forms a part, and we will file any such other documents as exhibits to an annual, quarterly or current report that we file with the SEC. The actual indenture we enter into in connection with an offering may differ from the form of indenture we have filed. See “Where You Can Find More Information” for information on how to obtain copies of the indenture and any such other documents. References to the “indenture” mean the indenture that will define your rights as a holder of debt securities. Capitalized terms used in this section and not otherwise defined have the meanings set forth in the form of indenture.

### **General**

The debt securities will be our unsecured obligations. Senior debt securities will rank equally with all of our other unsecured and unsubordinated indebtedness. Subordinated debt securities will rank junior to our senior indebtedness, including our credit facilities.

You should read the prospectus supplement for the following terms of the series of debt securities offered by the prospectus supplement. Our board of directors will establish the following terms before issuance of the series:

- the title of the debt securities and whether the debt securities will be senior debt securities or subordinated debt securities;
- the ranking of the debt securities;
- if the debt securities are subordinated, the terms of subordination;
- the aggregate principal amount of the debt securities, the percentage of their principal amount at which the debt securities will be issued, and the date or dates when the principal of the debt securities will be payable or how those dates will be determined or extended;
- the interest rate or rates, which may be fixed or variable, that the debt securities will bear, if any, how the rate or rates will be determined, and the periods when the rate or rates will be in effect;
- the date or dates from which any interest will accrue or how the date or dates will be determined, the date or dates on which any interest will be payable, whether and the terms under which payment of interest may be deferred, any regular record dates for these payments or how these dates will be determined and the basis on which any interest will be calculated, if other than on the basis of a 360-day year of twelve 30-day months;



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- the place or places, if any, other than or in addition to New York City, of payment, transfer or exchange of the debt securities, and where notices or demands to or upon us in respect of the debt securities may be served;
- any optional redemption provisions and any restrictions on the sources of funds for redemption payments, which may benefit the holders of other securities;
- any sinking fund or other provisions that would obligate us to repurchase or redeem the debt securities;
- whether the amount of payments of principal of, any premium on, or interest on the debt securities will be determined with reference to an index, formula or other method, which could be based on one or more commodities, equity indices or other indices, and how these amounts will be determined;
- any modifications, deletions or additions to the events of default or covenants with respect to the debt securities described in this prospectus;
- if not the principal amount of the debt securities, the portion of the principal amount that will be payable upon acceleration of the maturity of the debt securities or how that portion will be determined;
- any modifications, deletions or additions to the provisions concerning defeasance and covenant defeasance contained in the indenture that will be applicable to the debt securities;
- any provisions granting special rights to the holders of the debt securities upon the occurrence of specified events;
- if other than the trustee, the name of the paying agent, security registrar or transfer agent for the debt securities;
- if we do not issue the debt securities in book-entry form only to be held by The Depository Trust Company, as depository, whether we will issue the debt securities in certificated form or the identity of any alternative depository;
- the person to whom any interest in a debt security will be payable, if other than the registered holder at the close of business on the regular record date;
- the denomination or denominations in which the debt securities will be issued, if other than denominations of \$2,000 or any integral multiple of \$1,000 in excess thereof;
- any provisions requiring us to pay Additional Amounts on the debt securities to any holder who is not a United States person in respect of any tax, assessment or governmental charge and, if so, whether we will have the option to redeem the debt securities rather than pay the Additional Amounts;
- whether the debt securities will be convertible into or exchangeable for other debt securities, common shares or other securities of any kind of ours or another obligor, and, if so, the terms and conditions upon which the debt securities will be so convertible or exchangeable, including the initial conversion or exchange price or rate or the method of calculation, how and when the conversion price or exchange ratio may be adjusted, whether conversion or exchange is mandatory, at the option of the holder or at our option, the conversion or exchange period and any other provision related to the debt securities; and
- any other material terms of the debt securities or the indenture, which may not be consistent with the terms set forth in this prospectus.

For purposes of this prospectus, any reference to the payment of principal of, any premium on, or interest on the debt securities will include Additional Amounts if required by the terms of the debt securities.

The indenture will not limit the amount of debt securities that we are authorized to issue from time to time. The indenture will also provide that there may be multiple series of debt securities issued thereunder and more than one trustee thereunder, each for one or more series of debt securities. If a trustee is acting

under the indenture with respect to more than one series of debt securities, the debt securities for which it is acting would be treated as if issued under separate indentures. If there is more than one trustee under the indenture,

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the powers and trust obligations of each trustee will apply only to the debt securities of the separate series for which it is trustee.

We may issue debt securities with terms different from those of debt securities already issued. Without the consent of the holders of the outstanding debt securities, we may reopen a previous issue of a series of debt securities and issue additional debt securities of that series unless the reopening was restricted when we created that series.

There is no requirement that we issue debt securities in the future under the indenture, and we may use other indentures or documentation, containing different provisions in connection with future issues of other debt securities.

We may issue the debt securities as “original issue discount securities,” which are debt securities, including any zero-coupon debt securities, that are issued and sold at a discount from their stated principal amount. Original issue discount securities provide that, upon acceleration of their maturity, an amount less than their principal amount will become due and payable. We will describe the U.S. federal income tax consequences and other considerations applicable to original issue discount securities in any prospectus supplement relating to them.

### **Holders of Debt Securities**

*Book-Entry Holders.* We will issue debt securities in book-entry form only, unless we specify otherwise in the applicable prospectus supplement. This means the debt securities will be represented by one or more global securities registered in the name of a financial institution that holds them as depository on behalf of other financial institutions that participate in the depository’s book-entry system. These participating institutions, in turn, hold beneficial interests in the debt securities on behalf of themselves or their customers.

Under the indenture, we will recognize as a holder only the person in whose name a debt security is registered. Consequently, for debt securities issued in global form, we will recognize only the depository as the holder of the debt securities and we will make all payments on the debt securities to the depository. The depository passes along the payments it receives to its participants, which in turn pass the payments along to their customers who are the beneficial owners. The depository and its participants do so under agreements they have made with one another or with their customers; they are not obligated to do so under the terms of the debt securities. As a result, you will not own the debt securities directly. Instead, you will own beneficial interests in a global security, through a bank, broker or other financial institution that participates in the depository’s book-entry system or holds an interest through a participant. As long as the debt securities are issued in global form, you will be an indirect holder, and not a holder, of the debt securities.

*Street Name Holders.* In the future we may terminate a global security or issue debt securities initially in non-global form. In these cases, you may choose to hold your debt securities in your own name or in “street name.” Debt securities held in street name would be registered in the name of a bank, broker or other financial institution that you choose, and you would hold only a beneficial interest in those debt securities through an account you maintain at that institution.

For debt securities held in street name, we will recognize only the intermediary banks, brokers and other financial institutions in whose names the debt securities are registered as the holders of those debt securities, and we will make all payments on those debt securities to them. These institutions pass along the payments they receive to their customers who are the beneficial owners, but only because they agree to do so in their customer agreements or because they are legally required to do so. If you hold debt securities in street name you will be an indirect holder, and not a holder, of those debt securities.

*Legal Holders.* Our obligations, as well as the obligations of the trustee and those of any third parties employed by us or the trustee, run only to the legal holders of the debt securities. We do not have obligations to you if you hold beneficial interests in global securities, in street name or by any other indirect means. This will be the case whether you choose to be an indirect holder of a debt security or have no choice because we are issuing the debt securities only in global form.



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For example, once we make a payment or give a notice to the holder, we have no further responsibility for the payment or notice, even if that holder is required, under agreements with depository participants or customers or by law, to pass it along to the indirect holders but does not do so. Similarly, if we want to obtain the approval of the holders for any purpose (for example, to amend the indenture or to relieve us of the consequences of a default or of our obligation to comply with a particular provision of the indenture) we would seek the approval only from the holders, and not the indirect holders, of the debt securities. Whether and how the holders contact the indirect holders is up to the holders.

When we refer to you, we mean those who invest in the debt securities being offered by this prospectus, whether they are the holders or only indirect holders of those debt securities. When we refer to your debt securities, we mean the debt securities in which you hold a direct or indirect interest.

*Special Considerations for Indirect Holders.* If you hold debt securities through a bank, broker or other financial institution, either in book-entry form or in street name, you should check with your own institution to find out:

- how it handles securities payments and notices;
- whether it imposes fees or charges;
- how it would handle a request for the holders' consent, if ever required;
- whether and how you can instruct it to send you debt securities registered in your own name so you can be a holder, if that is permitted in the future;
- how it would exercise rights under the debt securities if there were a default or other event triggering the need for holders to act to protect their interests; and
- if the debt securities are in book-entry form, how the depository's rules and procedures will affect these matters.

## **Global Securities**

*What is a Global Security?* We will issue each debt security under the indenture in book-entry form only, unless we specify otherwise in the applicable prospectus supplement. A global security represents one or any other number of individual debt securities. Generally, all debt securities represented by the same global securities will have the same terms. We may, however, issue a global security that represents multiple debt securities that have different terms and are issued at different times. We call this kind of global security a master global security.

Each debt security issued in book-entry form will be represented by a global security that we deposit with and register in the name of a financial institution or its nominee that we select. The financial institution that we select for this purpose is called the depository. Unless we specify otherwise in the applicable prospectus supplement, The Depository Trust Company, New York, New York, known as DTC, will be the depository for all debt securities issued in book-entry form.

A global security may not be transferred to or registered in the name of anyone other than the depository or its nominee, unless special termination situations arise. We describe those situations below under "Special Situations When a Global Security Will Be Terminated." As a result of these arrangements, the depository, or its nominee, will be the sole registered owner and holder of all debt securities represented by a global security, and investors will be permitted to own only beneficial interests in a global security. Beneficial interests must be held by means of an account with a broker, bank or other financial institution that in turn has an account with the depository or with another institution that does. Thus, if your security is represented by a global security, you will not be a holder of the debt security, but only an indirect holder of a beneficial interest in the global security.

*Special Considerations for Global Securities.* We do not recognize an indirect holder as a holder of debt securities and instead deal only with the depository that holds the global security. The account rules of your



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financial institution and of the depository, as well as general laws relating to securities transfers, will govern your rights relating to a global security.

If we issue debt securities only in the form of a global security, you should be aware of the following:

- you cannot cause the debt securities to be registered in your name, and cannot obtain non-global certificates for your interest in the debt securities, except in the special situations that we describe below;
- you will be an indirect holder and must look to your own bank or broker for payments on the debt securities and protection of your legal rights relating to the debt securities, as we describe under “Holders of Debt Securities” above;
- you may not be able to sell interests in the debt securities to some insurance companies and to other institutions that are required by law to own their securities in non-book-entry form;
- you may not be able to pledge your interest in a global security in circumstances where certificates representing the debt securities must be delivered to the lender or other beneficiary of the pledge in order for the pledge to be effective;
- the depository’s policies, which may change from time to time, will govern payments, transfers, exchanges and other matters relating to your interest in a global security. We and the trustee have no responsibility for any aspect of the depository’s actions or for its records of ownership interests in a global security. We and the trustee also do not supervise the depository in any way;
- DTC requires, and other depositories may require, that those who purchase and sell interests in a global security within its book-entry system use immediately available funds and your broker or bank may require you to do so as well; and
- financial institutions that participate in the depository’s book-entry system, and through which you hold your interest in a global security, may also have their own policies affecting payments, notices and other matters relating to the debt security. Your chain of ownership may contain more than one financial intermediary. We do not monitor and are not responsible for the actions of any of those intermediaries.

*Special Situations When a Global Security Will Be Terminated.* In a few special situations described below, a global security will be terminated and interests in it will be exchanged for certificates in non-global form representing the debt securities it represented. After that exchange, you will be able to choose whether to hold the debt securities directly or in street name. You must consult your own bank or broker to find out how to have your interests in a global security transferred on termination to your own name, so that you will be a holder. We have described the rights of holders and street name investors above under “Holders of Debt Securities.”

The special situations for termination of a global security are as follows:

- if the depository notifies us that it is unwilling, unable or no longer qualified to continue as depository for that global security and we do not appoint another institution to act as depository within 60 days;
- if we notify the trustee that we wish to terminate that global security; or
- if an event of default has occurred with regard to debt securities represented by that global security and has not been cured or waived. We discuss defaults later under “Events of Default.”

If a global security is terminated, only the depository, and not we or the trustee, is responsible for deciding the names of the intermediary banks, brokers and other financial institutions in whose names the debt securities represented by the global security are registered, and, therefore, who will be the holders of those debt securities.

Table of Contents**Covenants**

This section summarizes the material covenants in the indenture. Please refer to the applicable prospectus supplement for information about any changes to our covenants, including any addition or deletion of a covenant, and to the indenture for information on other covenants not described in this prospectus or the applicable prospectus supplement.

*Limitations on Liens.* We will covenant in the indenture that we will not, and will not permit any of our Restricted Subsidiaries to, create, incur, issue or assume any Indebtedness secured by any Lien on any Principal Property, or on shares of stock or Indebtedness of any Restricted Subsidiary, known as Restricted Securities, without making effective provision for the Outstanding Securities, other than debt securities of any series not entitled to the benefit of this covenant, to be secured by a Lien equally and ratably with, or prior to (or in the case of debt securities of any series that are subordinated in right of payment to the Indebtedness secured by such Lien, by a Lien subordinated to), the Lien securing such Indebtedness for so long as the Indebtedness is so secured, except that the foregoing restriction does not apply to:

- any Lien existing on the date of the first issuance of debt securities of the relevant series under the indenture or existing on such other date as may be specified in any supplemental indenture, board resolution or officer's certificate with respect to such series;
- any Lien on any Principal Property or Restricted Securities of any person existing at the time that person is merged or consolidated with or into us or a Restricted Subsidiary, or this person becomes a Restricted Subsidiary, or arising thereafter otherwise than in connection with the borrowing of money arranged thereafter and pursuant to contractual commitments entered into prior to and not in contemplation of the person's becoming a Restricted Subsidiary;
- any Lien on any Principal Property or Restricted Securities existing at the time we or a Restricted Subsidiary acquire the Principal Property or Restricted Securities, whether or not the Lien is assumed by us or the Restricted Subsidiary, provided that this Lien may not extend to any other Principal Property or Restricted Securities of ours or any Restricted Subsidiary;
- any Lien on any Principal Property, including any improvements on any existing Principal Property, of ours or any Restricted Subsidiary, and any Lien on Restricted Securities of a Restricted Subsidiary that was formed or is held for the purpose of acquiring and holding the Principal Property, in each case to secure all or any part of the cost of acquisition, development, operation, construction, alteration, repair or improvement of all or any part of the Principal Property, or to secure Indebtedness incurred by us or a Restricted Subsidiary for the purpose of financing all or any part of that cost, provided that the Lien is created prior to, at the time of, or within 12 months after the latest of, the acquisition, completion of construction or improvement or commencement of commercial operation of that Principal Property and, provided further, that the Lien may not extend to any other Principal Property of ours or any Restricted Subsidiary, other than any currently unimproved real property on which the Principal Property has been constructed or developed or the improvement is located;
- any Lien on any Principal Property or Restricted Securities to secure Indebtedness owed to us or to a Restricted Subsidiary;
- any Lien in favor of a governmental body to secure advances or other payments under any contract or statute or to secure Indebtedness incurred to finance the purchase price or cost of constructing or improving the property subject to the Lien;
- any Lien created in connection with a project financed with, and created to secure, Non-Recourse Indebtedness;
- any extension, renewal, substitution or replacement, or successive extensions, renewals, substitutions or replacements, in whole or in part, of any Lien referred to in any of the bullet points above, provided that the Indebtedness secured may not exceed the principal amount of Indebtedness that is secured at the time of the renewal or refunding, plus any premium, cost or expense in connection with such extensions, renewals, substitutions or replacements, and that the renewal or refunding Lien must be



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limited to all or any part of the same property and improvements, shares of stock or Indebtedness that secured the Lien that was renewed or refunded; or

- any Lien not permitted above securing Indebtedness that, together with the aggregate outstanding principal amount of other secured Indebtedness that would otherwise be subject to the above restrictions, excluding Indebtedness secured by Liens permitted under the above exceptions, and the Attributable Debt in respect of all Sale and Leaseback Transactions, not including Attributable Debt in respect of any Sale and Leaseback Transactions described in the last two bullet points in the next succeeding paragraph, would not then exceed 15% of our Consolidated Net Tangible Assets.

*Limitation on Sale and Leaseback Transactions.* We will covenant in the indenture that we will not, and will not permit any Restricted Subsidiary to, enter into any Sale and Leaseback Transaction unless:

- we or a Restricted Subsidiary would be entitled, without securing the Outstanding Securities of any series, to incur Indebtedness secured by a Lien on the Principal Property that is the subject of the Sale and Leaseback Transaction;
- the Attributable Debt associated with the Sale and Leaseback Transaction would be in an amount permitted under the last bullet point of the preceding paragraph;
- the proceeds received in respect of the Principal Property so sold and leased back at the time of entering into the Sale and Leaseback Transaction are to be used for our business and operations or the business and operations of any Subsidiary; or
- within 12 months after the sale or transfer, an amount equal to the proceeds received in respect of the Principal Property sold and leased back at the time of entering into the Sale and Leaseback Transaction is applied to the prepayment, other than mandatory prepayment, of any Outstanding Securities or Funded Indebtedness owed by us or a Restricted Subsidiary, other than Funded Indebtedness that is held by us or any Restricted Subsidiary or our Funded Indebtedness that is subordinate in right of payment to any Outstanding Securities that are entitled to the benefit of this covenant.

*Definitions.* Following are definitions of some of the terms used in the covenants described above.

*"Attributable Debt"* means, as to any lease under which a person is at the time liable for rent, at a date that liability is to be determined, the total net amount of rent required to be paid by that person under the lease during the remaining term, excluding amounts required to be paid on account of maintenance and repairs, services, insurance, taxes, assessments, water rates and similar charges and contingent rents, discounted from the respective due dates thereof at the rate of interest (or Yield to Maturity, in the case of original issue discount securities) borne by the then Outstanding Securities, compounded monthly.

*"Capital Stock"* means any and all shares, interests, rights to purchase, warrants, options, participations or other equivalents of or interests, however designated, in stock issued by a corporation.

*"Consolidated Net Tangible Assets"* means the aggregate amount of assets, less applicable reserves and other properly deductible items, after deducting:

- all current liabilities, excluding any portion thereof constituting Funded Indebtedness; and
- all goodwill, trade names, trademarks, patents, unamortized debt discount and expense and other like intangibles,

all as set forth on our most recent consolidated balance sheet contained in our latest quarterly or annual report filed with the SEC under the Securities Exchange Act of 1934, as amended, and computed in accordance with generally accepted accounting principles.

*"Funded Indebtedness"* means, as applied to any person, all Indebtedness of the person maturing after, or renewable or extendible at the option of the person beyond, 12 months from the date of determination.

*"Indebtedness"* means obligations for money borrowed, evidenced by notes, bonds, debentures or other similar evidences of indebtedness.



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*"Lien"* means any lien, mortgage, pledge, encumbrance, charge or security interest securing Indebtedness; provided, however, that the following types of transactions will not be considered, for purposes of this definition, to result in a Lien:

- any acquisition by us or any Restricted Subsidiary of any property or assets subject to any reservation or exception under the terms of which any vendor, lessor or assignor creates, reserves or excepts or has created, reserved or excepted an interest in oil, gas or any other mineral in place or the proceeds of that interest;
- any conveyance or assignment whereby we or any Restricted Subsidiary conveys or assigns to any person or persons an interest in oil, gas or any other mineral in place or the proceeds of that interest;
- any Lien upon any property or assets either owned or leased by us or a Restricted Subsidiary or in which we or any Restricted Subsidiary owns an interest that secures for the benefit of the person or persons paying the expenses of developing or conducting operations for the recovery, storage, transportation or sale of the mineral resources of the property or assets, or property or assets with which it is unitized, the payment to the person or persons of our proportionate part or the Restricted Subsidiary's proportionate part of the development or operating expenses;
- any lease classified as an operating lease under generally accepted accounting principles;
- any hedging arrangements entered into in the ordinary course of business, including any obligation to deliver any mineral, commodity or asset; or
- any guarantees that we make for the repayment of Indebtedness of any Subsidiary or guarantees by any Subsidiary of the repayment of Indebtedness of any entity, including Indebtedness of Atmos Energy Marketing, LLC.

*"Non-Recourse Indebtedness"* means, at any time, Indebtedness incurred after the date of the indenture by us or a Restricted Subsidiary in connection with the acquisition of property or assets by us or a Restricted Subsidiary or the financing of the construction of or improvements on property, whenever acquired, provided that, under the terms of this Indebtedness and under applicable law, the recourse at the time and thereafter of the lenders with respect to this Indebtedness is limited to the property or assets so acquired, or the construction or improvements, including Indebtedness as to which a performance or completion guarantee or similar undertaking was initially applicable to the Indebtedness or the related property or assets if the guarantee or similar undertaking has been satisfied and is no longer in effect. Indebtedness which is otherwise Non-Recourse Indebtedness will not lose its character as Non-Recourse Indebtedness because there is recourse to us, any subsidiary of ours or any other person for (a) environmental or tax warranties and indemnities and such other representations, warranties, covenants and indemnities as are customarily required in such transactions or (b) indemnities for and liabilities arising from fraud, misrepresentation, misapplication or non-payment of rents, profits, insurance and condemnation proceeds and other sums actually received from secured assets to be paid to the lender, waste and mechanics' liens or similar matters.

*"Principal Property"* means any natural gas distribution property located in the United States, except any property that in the opinion of our board of directors is not of material importance to the total business conducted by us and of our consolidated Subsidiaries.

*"Restricted Subsidiary"* means any Subsidiary the amount of Consolidated Net Tangible Assets of which constitutes more than 10% of the aggregate amount of Consolidated Net Tangible Assets of us and our Subsidiaries.

*"Sale and Leaseback Transaction"* means any arrangement with any person in which we or any Restricted Subsidiary leases any Principal Property that has been or is to be sold or transferred by us or the Restricted Subsidiary to that person, other than any such arrangement involving:

- a lease for a term, including renewals at the option of the lessee, of not more than three years or classified as an operating lease under generally accepted accounting principles;
- leases between us and a Restricted Subsidiary or between Restricted Subsidiaries; and



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- leases of a Principal Property executed by the time of, or within 12 months after the latest of, the acquisition, the completion of construction or improvement, or the commencement of commercial operation, of the Principal Property, whichever is later.

“*Subsidiary*” of ours means:

- a corporation, a majority of whose Capital Stock with rights, under ordinary circumstances, to elect directors is owned, directly or indirectly, at the date of determination, by us, by one or more of our Subsidiaries or by us and one or more of our Subsidiaries; or
- any other person, other than a corporation, in which at the date of determination we, one or more of our Subsidiaries or we and one or more of our Subsidiaries, directly or indirectly, have at least a majority ownership and power to direct the policies, management and affairs of that person.

*Consolidation, Merger or Sale of Assets.* Under the terms of the indenture, we will be generally permitted to consolidate with or merge into another entity. We will also be permitted to sell or transfer our assets substantially as an entirety to another entity. However, we may not take any of these actions unless all of the following conditions are met:

- the resulting entity must agree to be legally responsible for all our obligations relating to the debt securities and the indenture;
- the transaction must not cause a default or an Event of Default, as described below;
- the resulting entity must be organized under the laws of the United States or one of the states or the District of Columbia; and
- we must deliver an officers’ certificate and legal opinion to the trustee with respect to the transaction.

In the event that we engage in one of these transactions and comply with the conditions listed above, we would be discharged from all our obligations and covenants under the indenture and all obligations under the Outstanding Securities, with the successor corporation or person succeeding to our obligations and covenants.

In the event that we engage in one of these transactions, the indenture provides that, if any Principal Property or Restricted Securities would thereupon become subject to any Lien securing the Indebtedness, the debt securities, other than debt securities not entitled to the benefits of specified covenants, must be secured, as to such Principal Property or Restricted Securities, equally and ratably with (or prior to or, in the case of debt securities that are subordinated in right of payment to the Indebtedness secured by such Lien or in the case of other Indebtedness of ours that is subordinated to the debt securities, on a subordinated basis to such Lien securing) the Indebtedness or obligations that upon the occurrence of such transaction would become secured by the Lien, unless the Lien could be created under the indenture without equally and ratably securing the debt securities (or, in the case of debt securities that are subordinated in right of payment to the Indebtedness secured by such Lien, on a subordinated basis to such Lien).

**Modification or Waiver**

There are two types of changes that we can make to the indenture and the debt securities.

*Changes Requiring Approval.* With the approval of the holders of at least a majority in principal amount of all outstanding debt securities of each series affected (including any such approvals obtained in connection with a tender or exchange offer for outstanding debt securities), we may make any changes, additions or deletions to any provisions of the indenture applicable to the affected series, or modify the rights of the holders of the debt securities of the affected series. However, without the consent of each holder affected, we cannot:

- change the stated maturity of the principal of, any premium on, or the interest on a debt security;
- reduce the principal amount, any premium on, or the rate of interest on a debt security;
- change any of our obligations to pay Additional Amounts;



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- reduce the amount payable upon acceleration of maturity following the default of a debt security whose principal amount payable at stated maturity may be more or less than its principal face amount at original issuance or an original issue discount security;
- adversely affect any right of repayment at the holder's option;
- change the place of payment of a debt security;
- impair the holder's right to sue for payment;
- adversely affect any right to convert or exchange a debt security;
- reduce the percentage of holders of debt securities whose consent is needed to modify or amend the indenture; or
- modify certain provisions of the indenture dealing with suits for enforcement of payment by the trustee or modification and waiver, except to increase any percentage of consents required to amend the indenture or for any waiver, or to modify the provisions of the indenture dealing with the unconditional right of the holders of the debt securities to receive principal, premium, if any, and interest.

*Changes Not Requiring Approval.* The second type of change does not require any vote by the holders of the debt securities. This type is limited to clarifications and certain other changes that would not adversely affect holders of the outstanding debt securities in any material respect. Additionally, we do not need any approval to make any change that affects only debt securities to be issued under the indenture after the changes take effect.

*Further Details Concerning Voting.* When taking a vote, we will use the following rules to decide how much principal amount to attribute to a debt security:

- for original issue discount securities, we will use the principal amount that would be due and payable on the voting date if the maturity of the debt securities were accelerated to that date because of a default; and
- for debt securities whose principal amount is not known (for example, because it is based on an index) we will use a special rule for that debt security described in the applicable prospectus supplement.

Debt securities will not be considered outstanding, and therefore not eligible to vote, if we have deposited or set aside in trust money for their payment or redemption. Debt securities will also not be eligible to vote if they have been fully defeased as described later under "Defeasance and Covenant Defeasance."

**Book-entry and other indirect holders should consult their banks or brokers for information on how approval may be granted or denied if we seek to change the indenture or the debt securities or request a waiver.**

**Events of Default**

Holders of debt securities will have special rights if an Event of Default occurs as to the debt securities of their series that is not cured, as described later in this subsection. Please refer to the applicable prospectus supplement for information about any changes to the Events of Default, including any addition of a provision providing event risk or similar protection.

*What is an Event of Default?* The term "Event of Default" as to the debt securities of a series means any of the following:

- we do not pay interest on a debt security of the series within 30 days of its due date;
- we do not pay the principal of or any premium, if any, on a debt security of the series on its due date;
- we do not deposit any sinking fund payment when and as due by the terms of any debt securities requiring such payment;



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- we remain in breach of a covenant or agreement in the indenture, other than a covenant or agreement not for the benefit of the series, for 60 days after we receive written notice stating that we are in breach from the trustee or the holders of at least 25 percent of the principal amount of the debt securities of the series;
- we or a Restricted Subsidiary is in default under any matured or accelerated agreement or instrument under which we have outstanding Indebtedness for borrowed money or guarantees, which individually is in excess of \$25,000,000, and we have not cured any acceleration within 30 days after we receive notice of this default from the trustee or the holders of at least 25 percent of the principal amount of the debt securities of the series, unless prior to the entry of judgment for the trustee, we or the Restricted Subsidiary remedy the default or the default is waived by the holders of the indebtedness;
- we file for bankruptcy or other events of bankruptcy, insolvency or reorganization occur; or
- any other Event of Default provided for the benefit of debt securities of the series.

An Event of Default for a particular series of debt securities will not necessarily constitute an Event of Default for any other series of debt securities issued under the indenture.

The trustee may withhold notice to the holders of debt securities of a particular series of any default if it considers its withholding of notice to be in the interest of the holders of that series, except that the trustee may not withhold notice of a default in the payment of the principal of, any premium on, or the interest on the debt securities or in the payment of any sinking fund installment with respect to the debt securities.

*Remedies if an Event of Default Occurs.* If an event of default has occurred and is continuing, the trustee or the holders of at least 25 percent in principal amount of the debt securities of the affected series may declare the entire principal amount and all accrued interest of all the debt securities of that series to be due and immediately payable by notifying us, and the trustee, if the holders give notice, in writing. This is called a declaration of acceleration of maturity.

If the maturity of any series of debt securities is accelerated and a judgment for payment has not yet been obtained, the holders of a majority in principal amount of the debt securities of that series may cancel the acceleration if all events of default other than the non-payment of principal or interest on the debt securities of that series that have become due solely by a declaration of acceleration are cured or waived, and we deposit with the trustee a sufficient sum of money to pay:

- all overdue interest on outstanding debt securities of that series;
- all unpaid principal and any premium, if any, of any outstanding debt securities of that series that has become due otherwise than by a declaration of acceleration, and interest on the unpaid principal and any premium, if any;
- all interest on the overdue interest; and
- all amounts paid or advanced by the trustee for that series and reasonable compensation of the trustee.

Except in cases of default, where the trustee has some special duties, the trustee is not required to take any action under the indenture at the request of any holders unless the holders offer the trustee reasonable protection from expenses and liability. This is called an indemnity. If reasonable indemnity is provided, the holders of a majority in principal amount of the outstanding debt securities of the relevant series may direct the time, method and place of conducting any lawsuit or other formal legal action seeking any remedy available to the trustee. The trustee may refuse to follow those directions if the directions conflict with any law or the indenture or expose the trustee to personal liability. No delay or omission in exercising any right or remedy will be treated as a waiver of that right, remedy or Event of Default.

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Before a holder is allowed to bypass the trustee and bring his or her own lawsuit or other formal legal action or take other steps to enforce his or her rights or protect his or her interest relating to the debt securities, the following must occur:

- the holder must give the trustee written notice that an Event of Default has occurred and remains uncured;
- the holders of at least 25 percent in principal amount of all outstanding debt securities of the relevant series must make a written request that the trustee take action because of the default and must offer reasonable indemnity to the trustee against the cost and other liabilities of taking that action;
- the trustee must not have instituted a proceeding for 60 days after receipt of the above notice and offer of indemnity; and
- the holders of a majority in principal amount of the debt securities must not have given the trustee a direction inconsistent with the above notice during the 60-day period.

However, a holder is entitled at any time to bring a lawsuit for the payment of money due on his or her debt securities on or after the due date without complying with the foregoing.

Holders of a majority in principal amount of the debt securities of the affected series may waive any past defaults other than the following:

- the payment of principal, any premium, or interest on any debt security; or
- in respect of a covenant that under the indenture cannot be modified or amended without the consent of each holder affected.

Each year, we will furnish the trustee with a written statement of two of our officers certifying that, to their knowledge, we are in compliance with the indenture and the debt securities, or else specifying any default.

Book-entry and other indirect holders should consult their banks or brokers for information on how to give notice or direction to or make a request of the trustee and how to declare or cancel an acceleration.

### **Defeasance and Covenant Defeasance**

Unless we provide otherwise in the applicable prospectus supplement, the provisions for full defeasance and covenant defeasance described below apply to each series of debt securities. In general, we expect these provisions to apply to each debt security that is not a floating rate or indexed debt security.

*Full Defeasance.* If there is a change in U.S. federal tax law, as described below, we can legally release ourselves from all payment and other obligations on the debt securities, called "full defeasance," if we put in place the following arrangements for you to be repaid:

- we must deposit in trust for the benefit of all holders of the debt securities a combination of money and obligations issued or guaranteed by the U.S. government that will generate enough cash to make interest, principal and any other payments on the debt securities on their various due dates; and
- we must deliver to the trustee a legal opinion confirming that there has been a change in current federal tax law or an IRS ruling that lets us make the above deposit without causing you to be taxed on the debt securities any differently than if we did not make the deposit and just repaid the debt securities ourselves at maturity.

If we ever did accomplish defeasance, as described above, you would have to rely solely on the trust deposit for repayment of the debt securities. You could not look to us for repayment in the event of any shortfall. Conversely, the trust deposit would most likely be protected from claims of our lenders and other creditors if we ever become bankrupt or insolvent. If we accomplish a defeasance, we would retain only the obligations to register the transfer or exchange of the debt securities, to maintain an office or agency in respect of the debt securities and to hold moneys for payment in trust.



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*Covenant Defeasance.* Under current federal tax law, we can make the same type of deposit described above and be released from any restrictive covenants in the indenture. This is called “covenant defeasance.” In that event, you would lose the protection of any such covenants but would gain the protection of having money and obligations issued or guaranteed by the U.S. government set aside in trust to repay the debt securities. In order to achieve covenant defeasance, we must do the following:

- deposit in trust for your benefit and the benefit of all other direct holders of the debt securities a combination of money and obligations issued or guaranteed by the U.S. government that will generate enough cash to make interest, principal and any other payments on the debt securities on their various due dates; and
- deliver to the trustee a legal opinion of our counsel confirming that, under current federal income tax law, we may make the deposit described above without causing you to be taxed on the debt securities any differently than if we did not make the deposit and just repaid the debt securities ourselves at maturity.

If we accomplish covenant defeasance, you can still look to us for repayment of the debt securities if there were a shortfall in the trust deposit or the trustee is prevented from making payment. In fact, if one of the remaining Events of Default occurred, such as our bankruptcy, and the debt securities became immediately due and payable, there may be a shortfall. Depending on the event causing the default, you may not be able to obtain payment of the shortfall.

### **Debt Securities Issued in Non-Global Form**

If any debt securities cease to be issued in global form, they will be issued:

- only in fully registered form;
- without interest coupons; and
- unless we indicate otherwise in the prospectus supplement, in denominations of \$2,000 and amounts that are integral multiples of \$1,000 in excess thereof.

Holders may exchange their debt securities that are not in global form for debt securities of smaller denominations or combined into fewer debt securities of larger denominations, as long as the total principal amount is not changed.

Holders may exchange or transfer their debt securities at the office of the trustee. We may appoint the trustee to act as our agent for registering debt securities in the names of holders transferring debt securities, or we may appoint another entity to perform these functions or perform them ourselves.

Holders will not be required to pay a service charge to transfer or exchange their debt securities, but they may be required to pay for any tax or other governmental charge associated with the transfer or exchange. The transfer or exchange will be made only if our transfer agent is satisfied with the holder’s proof of legal ownership.

If we have designated additional transfer agents for a holder’s debt security, they will be named in the applicable prospectus supplement. We may appoint additional transfer agents or cancel the appointment of any particular transfer agent. We may also approve a change in the office through which any transfer agent acts.

If any debt securities are redeemable and we redeem less than all those debt securities, we may stop the transfer or exchange of those debt securities during the period beginning 15 days before the day we mail the notice of redemption and ending on the day of that mailing, in order to freeze the list of holders to prepare the mailing. We may also refuse to register transfers or exchanges of any debt securities selected for redemption, except that we will continue to permit transfers and exchanges of the unredeemed portion of any debt security that will be partially redeemed.

If a debt security is issued as a global security, only the depository will be entitled to transfer and exchange the debt security as described in this section, since it will be the sole holder of the debt security.



Table of Contents**Payment Mechanics**

*Who Receives Payment?* If interest is due on a debt security on an interest payment date, we will pay the interest to the person or entity in whose name the debt security is registered at the close of business on the regular record date, discussed below, relating to the interest payment date. If interest is due at maturity but on a day that is not an interest payment date, we will pay the interest to the person or entity entitled to receive the principal of the debt security. If principal or another amount besides interest is due on a debt security at maturity, we will pay the amount to the holder of the debt security against surrender of the debt security at a proper place of payment, or, in the case of a global security, in accordance with the applicable policies of the depository.

*Payments on Global Securities.* We will make payments on a global security in accordance with the applicable policies of the depository as in effect from time to time. Under those policies, we will pay directly to the depository, or its nominee, and not to any indirect holders who own beneficial interests in the global security. An indirect holder's right to those payments will be governed by the rules and practices of the depository and its participants, as described above under "What is a Global Security?".

*Payments on Non-Global Securities.* For a debt security in non-global form, we will pay interest that is due on an interest payment date by check mailed on the interest payment date to the holder at his or her address shown on the trustee's records as of the close of business on the regular record date. We will make all other payments by check, at the paying agent described below, against surrender of the debt security. We will make all payments by check in next-day funds; for example, funds that become available on the day after the check is cashed.

Alternatively, if a non-global security has a face amount of at least \$1,000,000 and the holder asks us to do so, we will pay any amount that becomes due on the debt security by wire transfer of immediately available funds to an account at a bank in New York City on the due date. To request wire payment, the holder must give the paying agent appropriate transfer instructions at least five business days before the requested wire payment is due. In the case of any interest payment due on an interest payment date, the instructions must be given by the person who is the holder on the relevant regular record date. In the case of any other payment, we will make payment only after the debt security is surrendered to the paying agent. Any wire instructions, once properly given, will remain in effect unless and until new instructions are given in the manner described above.

*Regular Record Dates.* We will pay interest to the holders listed in the trustee's records as the owners of the debt securities at the close of business on a particular day in advance of each interest payment date. We will pay interest to these holders if they are listed as the owner even if they no longer own the debt security on the interest payment date. That particular day, usually about two weeks in advance of the interest payment date, is called the "regular record date" and will be identified in the prospectus supplement.

*Payment When Offices Are Closed.* If any payment is due on a debt security on a day that is not a business day, we will make the payment on the next business day. Payments postponed to the next business day in this situation will be treated under the indenture as if they were made on the original due date. A postponement of this kind will not result in a default under any debt security or the indenture, and no interest will accrue on the postponed amount from the original due date to the next business day.

*Paying Agents.* We may appoint one or more financial institutions to act as our paying agents, at whose designated offices debt securities in non-global form may be surrendered for payment at their maturity. We call each of those offices a paying agent. We may add, replace or terminate paying agents from time to time. We may also choose to act as our own paying agent. Initially, we have appointed the trustee, at its corporate trust office in New York City, as the paying agent. We must notify you of changes in the paying agents.

Book-entry and other indirect holders should consult their banks or brokers for information on how they will receive payments on their debt securities.



Table of Contents**The Trustee Under the Indenture**

U.S. Bank National Association is the trustee under the indenture for our debt securities. We will identify any other entity acting as the trustee for a series of debt securities that we may offer in the prospectus supplement for the offering of such debt securities.

The trustee may resign or be removed with respect to one or more series of debt securities and a successor trustee may be appointed to act with respect to these series.

**DESCRIPTION OF COMMON STOCK****General**

Our authorized capital stock consists of 200,000,000 shares of common stock, of which 91,914,143 shares were outstanding on March 17, 2009. Each of our shares of common stock is entitled to one vote on all matters voted upon by shareholders. Our shareholders do not have cumulative voting rights. Our issued and outstanding shares of common stock are fully paid and nonassessable. There are no redemption or sinking fund provisions applicable to the shares of our common stock, and such shares are not entitled to any preemptive rights. Since we are incorporated in both Texas and Virginia, we must comply with the laws of both states when issuing shares of our common stock.

Holders of our shares of common stock are entitled to receive such dividends as may be declared from time to time by our board of directors from our assets legally available for the payment of dividends and, upon our liquidation, a pro rata share of all of our assets available for distribution to our shareholders.

American Stock Transfer & Trust Company is the registrar and transfer agent for our common stock.

**Charter and Bylaws Provisions**

Some provisions of our articles of incorporation and bylaws may be deemed to have an “anti-takeover” effect. The following description of these provisions is only a summary, and we refer you to our articles of incorporation and bylaws for more information. Our articles of incorporation and bylaws are included as exhibits to our annual reports on Form 10-K filed with the SEC. See “Where You Can Find More Information.”

*Classification of the Board.* Our board of directors is divided into three classes, each of which consists, as nearly as may be possible, of one-third of the total number of directors constituting the entire board. There are currently 13 directors serving on the board. Each class of directors serves a three-year term. At each annual meeting of our shareholders, successors to the class of directors whose term expires at the annual meeting are elected for three-year terms. Our articles of incorporation prohibit cumulative voting. In general, in the absence of cumulative voting, one or more persons who hold a majority of our outstanding shares can elect all of the directors who are subject to election at any meeting of shareholders.

The classification of directors could have the effect of making it more difficult for shareholders, including those holding a majority of the outstanding shares, to force an immediate change in the composition of the board. Two shareholder meetings, instead of one, generally will be required to effect a change in the control of our board.

*Removal of Directors.* Our articles of incorporation and bylaws also provide that our directors may be removed only for cause and upon the affirmative vote of the holders of at least 75 percent of the shares then entitled to vote at an election of directors.

*Fair Price Provisions.* Article VII of our articles of incorporation provides certain “Fair Price Provisions” for our shareholders. Under Article VII, a merger, consolidation, sale of assets, share exchange, recapitalization or other similar transaction, between us or a company controlled by or under common control with us and any individual, corporation or other entity which owns or controls 10 percent or more of our voting capital stock, would be required to satisfy the condition that the aggregate consideration per share to be



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received in the transaction for each class of our voting capital stock be at least equal to the highest per share price, or equivalent price for any different classes or series of stock, paid by the 10 percent shareholder in acquiring any of its holdings of our stock. If a proposed transaction with a 10 percent shareholder does not meet this condition, then the transaction must be approved by the holders of at least 75 percent of the outstanding shares of voting capital stock held by our shareholders other than the 10 percent shareholder, unless a majority of the directors who were members of our board immediately prior to the time the 10 percent shareholder involved in the proposed transaction became a 10 percent shareholder have either:

- expressly approved in advance the acquisition of the outstanding shares of our voting capital stock that caused the 10 percent shareholder to become a 10 percent shareholder; or
- approved the transaction either in advance of or subsequent to the 10 percent shareholder becoming a 10 percent shareholder.

The provisions of Article VII may not be amended, altered, changed, or repealed except by the affirmative vote of at least 75 percent of the votes entitled to be cast thereon at a meeting of our shareholders duly called for consideration of such amendment, alteration, change, or repeal. In addition, if there is a 10 percent shareholder, such action must also be approved by the affirmative vote of at least 75 percent of the outstanding shares of our voting capital stock held by the shareholders other than the 10 percent shareholder.

*Shareholder Proposals and Director Nominations.* Our shareholders can submit shareholder proposals and nominate candidates for the board of directors if the shareholders follow the advance notice procedures described in our bylaws.

Shareholder proposals (other than those sought to be included in our proxy statement) must be submitted to our corporate secretary at least 60 days, but not more than 85 days, before the annual meeting; provided, however, that if less than 75 days' notice or prior public disclosure of the date of the annual meeting is given or made to shareholders, notice by the shareholder to be timely must be received by our corporate secretary no later than the close of business on the 25th day following the day on which such notice of the date of the annual meeting was provided or such public disclosure was made. The notice must include a description of the proposal, the shareholder's name and address and the number of shares held, and all other information which would be required to be included in a proxy statement filed with the SEC if the shareholder were a participant in a solicitation subject to the SEC's proxy rules. To be included in our proxy statement for an annual meeting, our corporate secretary must receive the proposal at least 120 days prior to the anniversary of the date we mailed the proxy statement for the prior year's annual meeting.

To nominate directors, shareholders must submit a written notice to our corporate secretary at least 60 days, but not more than 85 days, before a scheduled meeting; provided, however, that if less than 75 days' notice or prior public disclosure of the date of the annual meeting is given or made to shareholders, such nomination shall have been received by our corporate secretary no later than the close of business on the 25th day following the day on which such notice of the date of the annual meeting was mailed or such public disclosure was made. The notice must include the name and address of the shareholder and of the shareholder's nominee, the number of shares held by the shareholder, a representation that the shareholder is a holder of record of common stock entitled to vote at the meeting, and that the shareholder intends to appear in person or by proxy to nominate the persons specified in the notice, a description of any arrangements between the shareholder and the shareholder's nominee, information about the shareholder's nominee required by the SEC and the written consent of the shareholder's nominee to serve as a director.

Shareholder proposals and director nominations that are late or that do not include all required information may be rejected. This could prevent shareholders from bringing certain matters before an annual or special meeting or making nominations for directors.



Table of Contents**PLAN OF DISTRIBUTION**

We may sell the securities offered by this prospectus and a prospectus supplement as follows:

- through agents;
- to or through underwriters;
- through dealers;
- directly by us to purchasers; or
- through a combination of any such methods of sale.

We, directly or through agents or dealers, may sell, and the underwriters may resell, the securities in one or more transactions, including:

- transactions on the New York Stock Exchange or any other organized market where the securities may be traded;
- in the over-the-counter market;
- in negotiated transactions; or
- through a combination of any such methods of sale.

The securities may be sold at a fixed price or prices which may be changed, at market prices prevailing at the time of sale, at prices related to such prevailing market prices or at negotiated prices.

Agents designated by us from time to time may solicit offers to purchase the securities. We will name any such agent involved in the offer or sale of the securities and set forth any commissions payable by us to such agent in a prospectus supplement relating to any such offer and sale of securities. Unless otherwise indicated in the prospectus supplement, any such agent will be acting on a best efforts basis for the period of its appointment. Any such agent may be deemed to be an underwriter of the securities, as that term is defined in the Securities Act.

If underwriters are used in the sale of securities, securities will be acquired by the underwriters for their own account and may be resold from time to time in one or more transactions. Securities may be offered to the public either through underwriting syndicates represented by one or more managing underwriters or directly by one or more firms acting as underwriters. If an underwriter or underwriters are used in the sale of securities, we will execute an underwriting agreement with such underwriter or underwriters at the time an agreement for such sale is reached. We will set forth in the prospectus supplement the names of the specific managing underwriter or underwriters, as well as any other underwriters, and the terms of the transactions, including compensation of the underwriters and dealers. Such compensation may be in the form of discounts, concessions or commissions. Underwriters and others participating in any offering of securities may engage in transactions that stabilize, maintain or otherwise affect the price of such securities. We will describe any such activities in the prospectus supplement.

We may elect to list any class or series of securities on any exchange, but we are not currently obligated to do so. It is possible that one or more underwriters, if any, may make a market in a class or series of securities, but the underwriters will not be obligated to do so and may discontinue any market making at any time without notice. We cannot give any assurance as to the liquidity of the trading market for any of the securities we may offer.

If a dealer is used in the sale of the securities, we or an underwriter will sell such securities to the dealer, as principal. The dealer may then resell such securities to the public at varying prices to be determined by such dealer at the time of resale. The prospectus supplement will set forth the name of the dealer and the terms of the transactions.

We may directly solicit offers to purchase the securities, and we may sell directly to institutional investors or others. These persons may be deemed to be underwriters within the meaning of the Securities Act with respect to any resale of the securities. The prospectus supplement will describe the terms of any such sales, including the terms of any bidding, auction or other process, if used.



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Agents, underwriters and dealers may be entitled under agreements which may be entered into with us to indemnification by us against specified liabilities, including liabilities under the Securities Act, or to contribution by us to payments they may be required to make in respect of such liabilities. The prospectus supplement will describe the terms and conditions of such indemnification or contribution. Some of the agents, underwriters or dealers, or their affiliates, may engage in transactions with or perform services for us and our subsidiaries in the ordinary course of their business.

**LEGAL MATTERS**

Gibson, Dunn & Crutcher LLP, Dallas, Texas, and Hunton & Williams LLP, Richmond, Virginia, have each rendered an opinion with respect to the validity of the securities that may be offered under this prospectus. We filed these opinions as exhibits to the registration statement of which this prospectus is a part. If counsel for any underwriters passes on legal matters in connection with an offering made under this prospectus, we will name that counsel in the prospectus supplement relating to that offering.

**EXPERTS**

The consolidated financial statements of Atmos Energy appearing in Atmos Energy Corporation's annual report (Form 10-K) for the fiscal year ended September 30, 2008 (including the schedule appearing therein) and the effectiveness of Atmos Energy Corporation's internal control over financial reporting as of September 30, 2008 have been audited by Ernst & Young LLP, independent registered public accounting firm, as set forth in their reports thereon, included therein, and incorporated herein by reference. Such consolidated financial statements are incorporated herein by reference in reliance upon such reports given on the authority of such firm as experts in accounting and auditing.

With respect to the unaudited condensed consolidated interim financial information of Atmos Energy for the three-month periods ended December 31, 2008 and 2007, incorporated herein by reference, Ernst & Young LLP reported that they have applied limited procedures in accordance with professional standards for a review of such information. However, their separate report dated February 3, 2009, included in our quarterly report on Form 10-Q for the three-month period ended December 31, 2008, and incorporated herein by reference, states that they did not audit and they do not express an opinion on that interim financial information. Accordingly, the degree of reliance on their report on such information should be restricted in light of the limited nature of the review procedures applied. Ernst & Young LLP is not subject to the liability provisions of Section 11 of the Securities Act of 1933, as amended, for their report on the unaudited interim financial information because that report is not a "report" or a "part" of the registration statement prepared or certified by Ernst & Young LLP within the meaning of Sections 7 and 11 of the Securities Act of 1933.

**WHERE YOU CAN FIND MORE INFORMATION**

We file annual, quarterly and current reports, proxy statements and other information with the Securities and Exchange Commission under the Securities Exchange Act of 1934. You may read and copy this information at the Public Reference Room of the SEC, 100 F Street, N.E., Washington, D.C. 20549, at prescribed rates. You may obtain information on the operation of the Public Reference Room by calling the SEC at (800) SEC-0330.

The SEC also maintains an internet Web site that contains reports, proxy statements and other information about issuers, like us, who file electronically with the SEC. The address of that site is [www.sec.gov](http://www.sec.gov).

You can also inspect reports, proxy statements and other information about us at the offices of the New York Stock Exchange, Inc., 20 Broad Street, New York, New York 10005.

We have filed with the SEC a registration statement on Form S-3 that registers the securities we are offering. The registration statement, including the attached exhibits and schedules, contains additional relevant information about us and the securities offered. The rules and regulations of the SEC allow us to omit certain information included in the registration statement from this prospectus.



Table of Contents**INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE**

The SEC allows us to “incorporate by reference” information in this prospectus that we have filed with it. This means that we can disclose important information to you by referring you to another document filed separately with the SEC. The information incorporated by reference is considered to be part of this prospectus, except for any information that is superseded by information that is included directly in this prospectus or the applicable prospectus supplement relating to an offering of our securities.

We incorporate by reference into this prospectus the documents listed below and any future filings we make with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934 prior to the termination of our offering of securities. These additional documents include periodic reports, such as annual reports on Form 10-K and quarterly reports on Form 10-Q, and current reports on Form 8-K (other than information furnished under Items 2.02 and 7.01, which is deemed not to be incorporated by reference in this prospectus), as well as proxy statements (other than information identified in them as not incorporated by reference). You should review these filings as they may disclose a change in our business, prospects, financial condition or other affairs after the date of this prospectus.

This prospectus incorporates by reference the documents listed below that we have filed with the SEC but have not been included or delivered with this document:

- Our annual report on Form 10-K for the year ended September 30, 2008;
- Our quarterly report on Form 10-Q for the three-month period ended December 31, 2008;
- Our current reports on Form 8-K filed with the SEC on November 3, 2008, November 21, 2008, December 3, 2008, January 5, 2009 and February 6, 2009; and
- The following pages and captioned text contained in our definitive proxy statement for the annual meeting of shareholders on February 4, 2009 and incorporated into our annual report on Form 10-K: pages 3 through 5 under the caption “*Beneficial Ownership of Common Stock*,” pages 6 through 9 under the captions “*Election of Directors — Nominees for Director*” and “*— Directors Continuing in Office*,” pages 10 to 11 under the captions “*Corporate Governance and Other Board Matters — Independence of Directors*” and “*— Related Person Transactions*,” pages 13 to 14 under the captions “*Corporate Governance and Other Board Matters — Committees of the Board of Directors*” and “*— Other Board and Committee Matters — Human Resources Committee Interlocks and Insider Participation*,” pages 15 through 18 under the captions “*Director Compensation*” through to the end of “*Audit Committee-Related Matters — Independence of Audit Committee Members, Financial Literacy and Audit Committee Financial Experts*,” page 20 under the caption “*Audit-Committee Related Matters — Audit Committee Pre-Approval Policy*,” pages 20 through 30 under the caption “*Compensation Discussion and Analysis*,” and pages 31 through 45 under the caption “*Named Executive Officer Compensation*” through to the end of the caption “*Ratification of Appointment of Independent Registered Public Accounting Firm*.”

These documents contain important information about us and our financial condition.

You may obtain a copy of any of these filings, or any of our future filings, from us without charge by requesting it in writing or by telephone at the following address or telephone number:

Atmos Energy Corporation  
1800 Three Lincoln Centre  
5430 LBJ Freeway  
Dallas, Texas 75240  
Attention: Susan Giles  
(972) 934-9227

Our internet Web site address is [www.atmosenergy.com](http://www.atmosenergy.com). Information on or connected to our internet Web site is not part of this prospectus.

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**\$450,000,000**



**Atmos Energy Corporation**

**8.50% Senior Notes due 2019**

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Prospectus Supplement  
March 23, 2009

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Joint Book-Running Managers

**Banc of America Securities LLC  
Goldman, Sachs & Co.  
RBS Greenwich Capital  
SunTrust Robinson Humphrey**

Senior Co-Managers

**BNP PARIBAS  
Morgan Stanley  
U.S. Bancorp Investments, Inc.  
UBS Investment Bank  
Wachovia Securities**

Co-Managers

**CALYON  
Comerica Securities  
Commerzbank Corporates & Markets  
Lloyds TSB Corporate Markets  
Mitsubishi UFJ Securities  
Natixis Bleichroeder Inc.  
The Williams Capital Group, L.P.**

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