



Becky J. Palmer
Vice President,
Regulatory Affairs
West Texas Division

December 1, 2016

Geoffrey Gay
Lloyd Gosselink Rochelle & Townsend, P.C.
816 Congress Avenue
Suite 1900
Austin, Texas 78701

Re: Atmos Energy Corporation's WEST TEXAS 2016 Rate Review Mechanism Filing

Dear Mr. Gay,

Enclosed for filing is Atmos Energy Corporation, West Texas Division's ("Atmos" or "the Company") third filing under this Rate Review Mechanism tariff. Per our agreement, service is being provided to you in lieu of service to the individual West Texas member cities. We are providing one printed copy along with one compact disc for the West Texas group. A compact disc has been sent directly to each of your consultants. A one page Executive Summary will be sent to the West Texas member cities to notify them of this filing. If any of the West Texas member cities desire additional printed copies, please let me know.

If any further information is required, please contact me at 806-798-4472.

Sincerely,

A handwritten signature in cursive script that reads "Becky J. Palmer".

Becky J. Palmer

Enclosures:
RRM Filing Package (1 copy)
Compact Disk (1)

**Atmos Energy Corporation
West Texas Division
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Rate Review Mechanism Filing**

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Atmos Energy Corporation – West Texas Cities Division
Executive Summary
2016 RRM Filing
December 2016

- Atmos Energy Corporation - West Texas Division reached an agreement with the West Texas Cities Steering Committee in February 2014 for an annual Rate Review Mechanism (RRM). The RRM is a systematic process collaboratively developed by Atmos Energy Corporation (West Texas Division) and the West Texas Cities coalition, specifying how rates will be set over a specified period of time.
- Benefits of the RRM process
 - Suspends GRIP filings
 - Avoids costly litigation that would be borne by customers
 - Provides transparent process for annual review of all Company expenses and investment
 - Provides a \$300,000 discount to the annual system-wide cost of service
 - Provides an additional \$1,723,428 system-wide discount due to cap on equity
 - Limits future growth of the residential customer charge
- The Company submitted its first filing under the new RRM to each of its Cities or their representative on December 1, 2014.
- The Company submitted its second filing under the RRM to each of its Cities or their representative on December 1, 2015.
- The Company submitted its third filing under the RRM to each of its Cities or their representative on December 1, 2016. The filing package supports an increase in rates of:
 - Average Residential customer using 50.1 Ccf a month will have an increase of \$2.75, 6.49% overall.
 - Average Commercial customer using 228.5 Ccf a month will have an increase of \$7.82, 5.23% overall.
 - Average Industrial customer using 4,364.8 Ccf a month will have an increase of \$87.71, 3.90% overall.
 - Average Transportation customer using 4,364.8 Ccf a month will have an increase of \$87.71, 11.17% overall.
 - Average Public Authority customer using 728.1 Ccf a month will have an increase of \$20.63, 4.58% overall.

The Company has calculated the change in rates based on the requirements set forth in its Rider RRM, which includes agreed-upon rate design, exclusions, and cost of service adjustments.

- What is next?
 - Collaborative effort between the Company and the Cities' consultants in reviewing the filing.
 - Company and City Representatives/Consultants will review and agree on final rates to be implemented prior to March 15, 2017.

ATMOS ENERGY CORPORATION
WEST TEXAS DIVISION
RATE REVIEW MECHANISM

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BEFORE THE RESPECTIVE
GOVERNING BODY OF THE
ATMOS ENERGY CORPORATION,
WEST TEXAS DIVISION
CITIES AND TOWNS

ATTESTATION OF BECKY J. PALMER

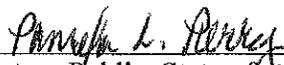
Before me, the undersigned authority, on this date personally appeared Becky J. Palmer, known to me to be the person whose name is subscribed below, and being by me first duly sworn, stated upon oath as follows:

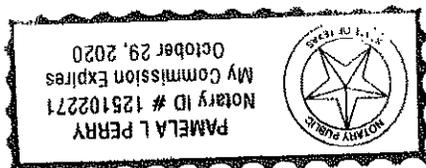
1. "My name is Becky J. Palmer. I am the Vice President of Rates and Regulatory Affairs of Atmos Energy Corporation's West Texas Division and as such am an Officer in Charge of West Texas Operations. I have over 10 plus years of experience in the natural gas utility industry. I am fully competent to make this attestation, and each statement of fact herein is true of my own personal knowledge."

2. "I affirm that the schedules filed by the Company in this rate review mechanism filing are in compliance with the provisions of the rate review mechanism tariff and are true and correct to the best of my own personal knowledge."


Becky J. Palmer

SWORN AND SUBSCRIBED before me this the 14th day of November, 2016.


Notary Public, State of Texas



**WEST TEXAS DIVISION
ATMOS ENERGY CORPORATION**

RRC TARIFF NO: 26746

RATE SCHEDULE:	RESIDENTIAL GAS SERVICE	
APPLICABLE TO:	WEST TEXAS CITIES SERVICE AREA – Inside City Limits (ICL)	
EFFECTIVE DATE:	Bills Rendered on and after 03/15/2017	PAGE: 17

Availability

This schedule is applicable to general use by Residential customers for heating, cooking, refrigeration, water heating and other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas.

Monthly Rate

Charge	Amount
Customer Charge	\$ 16.50
Consumption Charge	\$ 0.20525 per Ccf

The West Texas Division Gas Cost Adjustment Rider applies to this schedule.

The West Texas Division Weather Normalization Adjustment Rider applies to this schedule.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider FF applies to this schedule.

The West Texas Division Rider RRM applies to this schedule.

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

**WEST TEXAS DIVISION
ATMOS ENERGY CORPORATION**

RRC TARIFF NO: 26747

RATE SCHEDULE:	COMMERCIAL GAS SERVICE	
APPLICABLE TO:	WEST TEXAS CITIES SERVICE AREA – Inside City Limits (ICL)	
EFFECTIVE DATE:	Bills Rendered on and after 03/15/2017	PAGE: 18

Availability

This schedule is applicable to Commercial customers, including hospitals and churches, for heating, cooking, refrigeration, water heating and other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas.

Monthly Rate

Charge	Amount
Customer Charge	\$ 44.75
Consumption Charge	\$ 0.13733 per Ccf

The West Texas Division Gas Cost Adjustment Rider applies to this schedule.

The West Texas Division Weather Normalization Adjustment Rider applies to this schedule.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider FF applies to this schedule.

The West Texas Division Rider RRM applies to this schedule.

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

**WEST TEXAS DIVISION
ATMOS ENERGY CORPORATION**

RRC TARIFF NO: 26748

RATE SCHEDULE:	INDUSTRIAL GAS SERVICE	
APPLICABLE TO:	WEST TEXAS CITIES SERVICE AREA – Inside City Limits (ICL)	
EFFECTIVE DATE:	Bills Rendered on and after 03/15/2017	PAGE: 19

Availability

This schedule is applicable to the sales to any industrial or commercial customer whose predominant use of natural gas is other than space heating, cooking, water heating or other similar type uses. Service under this schedule is available to eligible customers following execution of a contract specifying the maximum hourly load. This schedule is not available for service to premises with an alternative supply of natural gas.

Monthly Rate

Charge	Amount
Customer Charge	\$ 417.50
Consumption Charge	\$ 0.09326 per Ccf

The West Texas Division Gas Cost Adjustment Rider applies to this schedule.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider FF applies to this schedule.

The West Texas Division Rider RRM applies to this schedule.

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

**WEST TEXAS DIVISION
ATMOS ENERGY CORPORATION**

RRC TARIFF NO: 26749

RATE SCHEDULE:	PUBLIC AUTHORITY GAS SERVICE	
APPLICABLE TO:	WEST TEXAS CITIES SERVICE AREA – Inside City Limits (ICL)	
EFFECTIVE DATE:	Bills Rendered on and after 03/15/2017	PAGE: 20

Availability

This schedule is applicable to general use by Public Authority type customers, including public schools, for heating, cooking, refrigeration, water heating and other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas.

Monthly Rate

Charge	Amount
Customer Charge	\$ 126.75
Consumption Charge	\$ 0.11970 per Ccf

The West Texas Division Gas Cost Adjustment Rider applies to this schedule.

The West Texas Division Weather Normalization Adjustment Rider applies to this schedule.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider FF applies to this schedule.

The West Texas Division Rider RRM applies to this schedule.

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

**WEST TEXAS DIVISION
 ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	TRANSPORTATION SERVICE	
APPLICABLE TO:	WEST TEXAS CITIES SERVICE AREA – Inside City Limits (ICL)	
EFFECTIVE DATE:	Bills Rendered on and after 03/15/2017	PAGE: 21

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 417.50 per month
Consumption Charge	\$ 0.09326 per Ccf

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

The West Texas Division Rider RRM applies to this schedule.

Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.

**WEST TEXAS DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	TRANSPORTATION SERVICE	
APPLICABLE TO:	WEST TEXAS CITIES SERVICE AREA – Inside City Limits (ICL)	
EFFECTIVE DATE:	Bills Rendered on and after 03/15/2017	PAGE: 22

Imbalance Fees

All fees charged to Customer under this Rate Schedule will be charged based on the quantities determined under the applicable Transportation Agreement and quantities will not be aggregated for any Customer with multiple Transportation Agreements for the purposes of such fees.

Monthly Imbalance Fees

Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,

Curtailment Overpull Fee

Upon notification by Company of an event of curtailment or interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the "Index" price reported for the month of delivery in Inside FERC's Gas Market Report under the heading "West Texas Waha".

Replacement Index

In the event the "Index" price reported for the month of delivery in Inside FERC's Gas Market Report under the heading "West Texas Waha" is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

Agreement

A transportation agreement is required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

Special Conditions

In order to receive transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

WEST TEXAS DIVISION
ATMOS ENERGY CORPORATION

RATE SCHEDULE:	RESIDENTIAL GAS SERVICE	
APPLICABLE TO:	WEST TEXAS CITIES SERVICE AREA – Inside City Limits (ICL)	
EFFECTIVE DATE:	Bills Rendered on and after 03/15/2016	PAGE: 17

Availability

This schedule is applicable to general use by Residential customers for heating, cooking, refrigeration, water heating and other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas.

Monthly Rate

Charge	Amount
Customer Charge	\$ 16.00
Consumption Charge	\$ 0.16331 per Ccf

The West Texas Division Gas Cost Adjustment Rider applies to this schedule.

The West Texas Division Weather Normalization Adjustment Rider applies to this schedule.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider FF applies to this schedule.

The West Texas Division Rider RRM applies to this schedule.

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

**WEST TEXAS DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	COMMERCIAL GAS SERVICE	
APPLICABLE TO:	WEST TEXAS CITIES SERVICE AREA – Inside City Limits (ICL)	
EFFECTIVE DATE:	Bills Rendered on and after 03/15/2016	PAGE: 18

Availability

This schedule is applicable to Commercial customers, including hospitals and churches, for heating, cooking, refrigeration, water heating and other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas.

Monthly Rate

Charge	Amount
Customer Charge	\$ 40.75
Consumption Charge	\$ 0.12253 per Ccf

The West Texas Division Gas Cost Adjustment Rider applies to this schedule.

The West Texas Division Weather Normalization Adjustment Rider applies to this schedule.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider FF applies to this schedule.

The West Texas Division Rider RRM applies to this schedule.

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

**WEST TEXAS DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	INDUSTRIAL GAS SERVICE	
APPLICABLE TO:	WEST TEXAS CITIES SERVICE AREA – Inside City Limits (ICL)	
EFFECTIVE DATE:	Bills Rendered on and after 03/15/2016	PAGE: 19

Availability

This schedule is applicable to the sales to any industrial or commercial customer whose predominant use of natural gas is other than space heating, cooking, water heating or other similar type uses. Service under this schedule is available to eligible customers following execution of a contract specifying the maximum hourly load. This schedule is not available for service to premises with an alternative supply of natural gas.

Monthly Rate

Charge	Amount
Customer Charge	\$ 364.00
Consumption Charge	\$ 0.08654 per Ccf

The West Texas Division Gas Cost Adjustment Rider applies to this schedule.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider FF applies to this schedule.

The West Texas Division Rider RRM applies to this schedule.

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

**WEST TEXAS DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	PUBLIC AUTHORITY GAS SERVICE	
APPLICABLE TO:	WEST TEXAS CITIES SERVICE AREA – Inside City Limits (ICL)	
EFFECTIVE DATE:	Bills Rendered on and after 03/15/2016	PAGE: 20

Availability

This schedule is applicable to general use by Public Authority type customers, including public schools, for heating, cooking, refrigeration, water heating and other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas.

Monthly Rate

Charge	Amount
Customer Charge	\$ 116.00
Consumption Charge	\$ 0.10770 per Ccf

The West Texas Division Gas Cost Adjustment Rider applies to this schedule.

The West Texas Division Weather Normalization Adjustment Rider applies to this schedule.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider FF applies to this schedule.

The West Texas Division Rider RRM applies to this schedule.

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

**WEST TEXAS DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	TRANSPORTATION SERVICE	
APPLICABLE TO:	WEST TEXAS CITIES SERVICE AREA – Inside City Limits (ICL)	
EFFECTIVE DATE:	Bills Rendered on and after 03/15/2016	PAGE: 21

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 364.00 per month
Consumption Charge	\$ 0.08654 per Ccf

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

The West Texas Division Rider RRM applies to this schedule.

Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.

**WEST TEXAS DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	TRANSPORTATION SERVICE	
APPLICABLE TO:	WEST TEXAS CITIES SERVICE AREA – Inside City Limits (ICL)	
EFFECTIVE DATE:	Bills Rendered on and after 03/15/2016	PAGE: 22

Imbalance Fees

All fees charged to Customer under this Rate Schedule will be charged based on the quantities determined under the applicable Transportation Agreement and quantities will not be aggregated for any Customer with multiple Transportation Agreements for the purposes of such fees.

Monthly Imbalance Fees

Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,

Curtailment Overpull Fee

Upon notification by Company of an event of curtailment or interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the "Index" price reported for the month of delivery in Inside FERC's Gas Market Report under the heading "West Texas Waha".

Replacement Index

In the event the "Index" price reported for the month of delivery in Inside FERC's Gas Market Report under the heading "West Texas Waha" is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

Agreement

A transportation agreement is required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

Special Conditions

In order to receive transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

ATMOS ENERGY CORPORATION, WEST TEXAS DIVISION
WEST TEXAS CITIES RATE DIVISION
NARRATIVE OF CHANGES

The Company's third Rate Review Mechanism ("RRM") filing is for the period ending September 30, 2016. The filing package reflects a system-wide cost of service increase in the amount of \$12.2 million. Of this amount \$5.2 million is attributable to the West Texas Cities Rate Division.

The differences between the 2015 West Texas Cities RRM filing and this filing are highlighted below:

- Accumulated Deferred Income Taxes are aligned with the methodology used in GUD No. 10170, as per the tariff. Two new line items have been added to WP_B-6 since the last filing and are shown on Lines 133 and 134 in the filing.
- Amortization related to the Pension and Other Post Employment Regulatory Asset has been updated to include increments for approval since the last filing. These are summarized on WP_B-7.1. WP_F-2.3.1 details the benchmark that was originally agreed upon in the 2015 West Texas Cities RRM settlement.
- Shared Services Division ("SSU") allocation rates have been updated to fiscal year 2017 factors as per the tariff.
- The SSU Service Level Factors Adjustment is detailed in the filing on WP_F-2.7. WP_F-2.7.1 in the filing details the function of each Cost Center. Changes to SSU Cost Centers since the 2015 West Texas Cities RRM filing include:
 - Cost Centers 1216 and 1416 have been created. Cost Center 1001 has been reactivated. The description of each of the Cost Center's functions can be found on WP_F-2.7.1.
- Atmos Energy Corporation announced the sale of Atmos Energy Marketing ("AEM") on October 31, 2016. The sale of AEM is anticipated to be completed in the first calendar quarter of 2017. Therefore, the four-factor allocation does not include amounts or customers attributable to the AEM sale.
- Certain Schedule C and D SSU General Office assets have been reclassified and added to align with operations utilizing those assets.

**ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES CUSTOMER NOTICE**

On December 1, 2016, Atmos Energy Corporation's West Texas Division ("Atmos Energy" or "the Company"), filed a Rate Review Mechanism ("RRM") filing to increase its natural gas rates and implement a new schedule of rates and riders. This filing is applicable to all customers living within the incorporated cities served by the West Texas Cities Rate Division. The proposed effective date of the requested rate change is March 15, 2017. If approved, the proposed changes will affect approximately 124,042 residential, 10,288 commercial, 41 industrial and transportation, 1,390 public authority customers.

If approved, the proposed rates will increase the Company's annual revenues for the incorporated areas of the West Texas Cities Rate Division by approximately \$5.2 million, or 10.71 percent, excluding gas cost. The proposed change in rates constitutes a "major change" as that term is defined by Section 104.101 of the Texas Utilities Code.

Based on the proposed rate design, the average monthly bill for each customer class within the affected incorporated areas of the West Texas Cities Rate Division will increase by the amount and percentage shown in the table below:

Customer Class	Current Bill**	Proposed Bill**	Difference	Percentage Increase with Gas Cost	Percentage Increase without Gas Cost
Residential*	\$42.42	\$45.17	\$2.75	6.49%	10.76%
Commercial*	\$149.47	\$157.29	\$7.82	5.23%	10.74%
Industrial*	\$2,250.05	\$2,337.75	\$87.71	3.90%	11.17%
Transportation	\$785.37	\$873.08	\$87.71	NA	11.17%
Public Authority*	\$450.18	\$470.81	\$20.63	4.58%	10.02%

Notes: Bill impact ranges are subject to varying tax rates among the cities.

*Includes Rider GCA cost of \$0.31692 per Ccf.

**The calculation of bill impacts assumes monthly consumption of 50.1 Ccf for residential, 228.5 Ccf for commercial, 4,364.8 Ccf for industrial/transportation and 728.1 Ccf for public authority.

Persons with specific questions or needing additional information about this filing may contact Atmos Energy Corporation at 1-888-286-6700. In addition, customers can contact their City for additional information regarding this rate request. Complete copies of the filed Rate Review Mechanism, including all proposed rate and schedule changes are available for inspection at Atmos Energy's offices located at 6606 66th Street, Lubbock, Texas 79424 or visit our Web site at www.atmosenergy.com/wtx-rrm.

Este es un aviso a los clientes de las áreas servidas por West Texas Division de Atmos Energy Corporation, (la "Compañía"), que la Compañía ha presentado una solicitud a la Comisión Ferroviaria de Texas para revisar y aprobar un aumento de tarifas de gas. Si usted tiene preguntas o desea información adicional sobre esta solicitud, por favor llame a Atmos Energy

Corporation al 1-888-286-6700. Además, usted puede ponerse en contacto con su municipalidad para información adicional sobre esta solicitud. Copias completas de esta solicitud de aumento de tarifas, incluyendo todos los cambios propuestos, están disponibles en las oficinas de Atmos Energy en 6606 66th Street, Lubbock, Texas 79424 o visite nuestra página web en www.atmosenergy.com/wtx-rrm.

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
COST OF SERVICE SCHEDULES AND WORKPAPERS
TEST YEAR ENDING SEPTEMBER 30, 2016**

Totals may vary due to rounding.

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
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WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
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TEST YEAR ENDING SEPTEMBER 30, 2016**

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**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
TABLE OF CONTENTS
TEST YEAR ENDING SEPTEMBER 30, 2016**

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File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
REVENUE REQUIREMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description	Reference	Current Revenues	Proposed Revenues (1)	Proposed Change	Percent Change
	(a)	(b)	(c)	(d)	(e)	(f)
1	Residential	Workpapers J-1 and J-4	\$ 81,143,134	\$ 90,168,263	\$ 9,025,129	11.12%
2	Commercial	Workpapers J-1 and J-4	21,683,431	24,034,425	2,350,993	10.84%
3	Industrial and Transportation	Workpapers J-1 and J-4	2,587,266	2,850,098	262,832	10.16%
4	Public Authority	Workpapers J-1 and J-4	5,202,444	5,728,360	525,916	10.11%
5	Other Revenue	Workpaper J-2	3,722,277	3,722,277	-	0.00%
6	Total Base Revenue	Sum Ln 1 through Ln 5	<u>\$ 114,338,552</u>	<u>\$ 126,503,422</u>	<u>\$ 12,164,870</u>	<u>10.64%</u>
7						
8						
9	Operation and Maintenance Expenses	Schedule F-1		\$ 40,362,959		
10						
11	Taxes Other than Income Taxes	Schedule F-5		6,711,333		
12						
13	Depreciation and Amortization Expense	Schedule F-3		26,796,444		
14						
15	Interest on Customer Deposits	Schedule F-7		4,954		
16						
17	Rate Base	Schedule B	\$ 449,944,275			
18	Rate of Return	Schedule G	8.45%			
19		Col (c), Ln 17 x Ln 18		38,031,620		
20						
21	Income Taxes	Schedule F-6		14,928,479		
22						
23	Revenue Requirements	Col (d), Sum of Ln 9 through Ln 21		\$ 126,835,788		
24	Current Revenues	Col (c), Ln 6		114,338,552		
25						
26	Cost of Service Prior to RRM Tariff Adjustment	Col (d), Ln 23 minus Ln 24		\$ 12,497,236		
27						
28	RRM Tariff Adjustment	RRM Tariff Section III, ADJ, Page 2		(300,000)		
29						
30	Cost of Service Prior to Percentage Adjustment	Col (d), Ln 26 plus Ln 28		\$ 12,197,236		
31						
32	Percentage Adjustment	RRM Tariff Section III, ADJ, Page 2		(32,003)		
33						
34	Proposed Change - Prospective Rates Systemwide	Col (d), Ln 30 plus Ln 32		<u>\$ 12,165,233</u>		
35						
36	Proposed Change - WTX Cities	WP_J-4.1 through WP_J-4.4		<u>\$ 5,152,087</u>		

Notes:

1. Proposed Revenues are the result of the application of the proposed rates to billing determinants.
2. Atmos Energy Corporation announced the sale of Atmos Energy Marketing ("AEM") on October 31, 2016. The sale of AEM is anticipated to be completed in the first calendar quarter of 2017. Therefore, the four factor allocation does not include amounts or customers attributable to AEM.

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
RATE BASE
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Reference	Amount per Books	Adjustment	Total Requested
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
1	<u>Net Plant:</u>				
2	Gross Plant	Schedule C	\$ 697,223,454	\$ 5,044,046	\$ 702,267,500
3	Accumulated Depreciation	Schedule D	155,669,008	(87,901)	155,581,107
4	Total Net Plant (Ln 2 - Ln 3)		<u>\$ 541,554,447</u>	<u>\$ 5,131,947</u>	<u>\$ 546,686,394</u>
5					
6	<u>Additions:</u>				
7	Gas Stored - Current	WP_B-3	\$ 8,847,957	\$ (2,493,819)	\$ 6,354,138
8	Materials & Supplies	WP_B-3	75,311	(1,484)	73,827
9	Prepayments	WP_B-4	1,241,670	684,304	1,925,974
10	Pension and Other Postemployment Benefits Regulatory Asset	WP_B-7.1	(604,491)	(0)	(604,491)
11	Total Additions (Sum Ln 7 through Ln 10)		<u>\$ 9,560,446</u>	<u>\$ (1,810,998)</u>	<u>\$ 7,749,448</u>
12					
13	<u>Deductions:</u>				
14	Customer Deposits	WP_B-5	\$ 4,503,811	\$ -	\$ 4,503,811
15	Customer Advances for Construction	WP_B-5	865,799	-	865,799
16	Injuries and Damages Reserve	WP_B-2	1,075,458	(589,178)	486,280
17	Accumulated Deferred Income Taxes	WP_B-6	102,068,264	(6,999,691)	95,068,574
18	Rate Base Adjustments	WP_B-1	-	481,048	481,048
19	Total Deductions (Sum Ln 14 through Ln 18)		<u>\$ 108,513,332</u>	<u>\$ (7,107,820)</u>	<u>\$ 101,405,513</u>
20					
21	Total Cash Working Capital	Schedule E	\$ -	\$ (3,086,054)	\$ (3,086,054)
22					
23	Rate Base (Ln 4 + Ln 11 - Ln 19 + Ln 21)		<u>\$ 442,601,561</u>	<u>\$ 7,342,715</u>	<u>\$ 449,944,275</u>
24					

Note:

1. Rate Base excludes SSU projects previously disallowed and includes other known and measurable adjustments.

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
RATE BASE ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description (a)	Amounts (b)
1	GUD Nos. 10041, 10084, 10085 Amortization of Employee Expenses - Unincorporated Areas (WP_B-1.1)	\$ 334,067
2	GUD No. 10174 Amortization of Employee Expenses, TYE March 31, 2012 (WP_B-1.2) (1)	20,254
3	City Settled SOI Amortization of Employee Expenses, TYE June 30, 2013 (WP_B-1.3) (2)	17,693
4	2014 WTX Cities RRM Amortization of Employee Expenses, TYE September 30, 2014 (WP_B-1.4) (3)	5,472
5	2015 WTX Cities RRM Amortization of Employee Expenses, TYE September 30, 2015 (WP_B-1.5)(4)	5,235
6	Employee Expense Adjustment, TYE September 30, 2016 (WP_B-1) (5)	16,040
	Adjustment to Pension and Other Post Employment Benefits to the benchmark level approved in the 2014 WTX Cities RRM	
7	Settlement and 2015 WTX Cities RRM Settlement (5)	82,287
8	Total (Sum of Lines 1 through 7)	<u>\$ 481,048</u>
9		
10	<u>Notes:</u>	
11	1. In GUD No. 10174, rate base was approved through March 31, 2012.	
12	2. The adjustment covers the period of April 1, 2012 through June 30, 2013.	
13	3. The adjustment covers the period of July 1, 2013 through September 30, 2014.	
14	4. The adjustment covers the period of October 1, 2014 through September 30, 2015	
15	5. See Page 2, Column (f), Ln 15. The adjustment covers the periods October 1, 2015 - September 30, 2016.	
16	6. To align O&M and Capital, see WP_F-2.8.	

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
RATE BASE ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Shared Services - Customer Support (012) (b)	Shared Services - General Office (002) (c)	WTX Direct (d)	WTX General Office (e)	Total Adjustment (f)
1	<u>Twelve Months Ended September 30, 2016</u>					
2	Employee Expense Adjustment	\$ 168,422	\$ 311,797	\$ 101,083	\$ 129,829	
3	West Texas General Office Allocation Factor (1) (2)	9.70%	7.73%			
4	WTX Allocation Factor (1) (2)	99.96%	95.42%	100.00%	95.42%	
5	Allocated Employee Expense Totals (Ln 2 x Ln 3 x Ln 4)	\$ 16,331	\$ 22,997	\$ 101,083	\$ 123,877	
6	Capitalization Factor (2) (3)	2.27%	4.24%	0.00%	0.00%	
7	Subtotal (Ln 5 x Ln 6)	\$ 371	\$ 974	\$ -	\$ -	
8						
9	<u>Add Charges Direct to Capital:</u>					
10	Employee Expense Adjustment (October 1, 2015 - September 30, 2016)	\$ 7,065	\$ 7,191	\$ 9,697	\$ 3,964	
11	West Texas General Office Allocation Factor (1) (2)	9.70%	7.73%			
12	WTX Allocation Factor (1) (2)	99.96%	95.42%	100.00%	95.42%	
13	Allocated Employee Expense Totals (Ln 10 x Ln 11 x Ln 12)	\$ 685	\$ 530	\$ 9,697	\$ 3,782	
14						
15	Total For the Period Ended September 30, 2016 (Ln 7 + Ln 13)	\$ 1,056	\$ 1,504	\$ 9,697	\$ 3,782	\$ 16,040

17 Notes:

- 18 1. See WP_F-2.1, Col (b) and Col (c), Ln 7 and Ln 8, as applicable, for the Shared Services factors, as adjusted.
- 19 2. West Texas direct costs are directly charged and not allocated.
- 20 3. For Columns (b) and (c), see WP_F-2.1, Ln 15, [1 - Col (b)], [1-Col (c)].

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
GUD NOS. 10041, 10084, 10085 RATE BASE ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016
AMORTIZATION SCHEDULE *

Line No.	Year Ended Dec. 31	Beginning of Year Rate Base Adjustment Amount	Annual Amortization (1)	End of Year Rate Base Adjustment Amount (2)	Balance as of September 30, 2016
	(a)	(b)	(c)	(d)	(e)
1	2010			\$ 410,597	
2	2011	\$ 410,597	\$ 13,309	397,287	
3	2012	397,287	13,309	383,978	
4	2013	383,978	13,309	370,668	
5	2014	370,668	13,309	357,359	
6	2015	357,359	13,309	344,049	
7	2016	344,049	13,309	330,740	\$ 334,067
8	2017	330,740	13,309	317,431	
9	2018	317,431	13,309	304,121	
10	2019	304,121	13,309	290,812	
11	2020	290,812	13,309	277,502	
12	2021	277,502	13,309	264,193	
13	2022	264,193	13,309	250,883	
14	2023	250,883	13,309	237,574	
15	2024	237,574	13,309	224,264	
16	2025	224,264	13,309	210,955	
17	2026	210,955	13,309	197,645	
18	2027	197,645	13,309	184,336	
19	2028	184,336	13,309	171,027	
20	2029	171,027	13,309	157,717	
21	2030	157,717	13,309	144,408	
22	2031	144,408	13,309	131,098	
23	2032	131,098	13,309	117,789	
24	2033	117,789	13,309	104,479	
25	2034	104,479	13,309	91,170	
26	2035	91,170	13,309	77,860	
27	2036	77,860	13,309	64,551	
28	2037	64,551	13,309	51,241	
29	2038	51,241	13,309	37,932	
30	2039	37,932	13,309	24,622	
31	2040	24,622	13,309	11,313	
32	2041	11,313	11,313	-	

34 Notes:

35 1. The annual amortization is calculated based upon the same period reflected in
 36 GUD No. 9670, an Atmos Energy Corp., Mid-Tex Division case, Schedule B, Page 2,
 37 Footnote 1 (30.85 years).

38
 39 2. The December 31, 2010 amount is per the Unincorporated Summary found in
 40 relied file, "WP_B-1.1 thru B-1.5_Emp Exp Amortization.xlsx".

41
 42 * Totals may vary due to rounding.

**ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 GUD 10174 RATE BASE ADJUSTMENTS
 TEST YEAR ENDING SEPTEMBER 30, 2016
 AMORTIZATION SCHEDULE ***

Line No.	Year Ended Sep. 30	Beginning of Year Rate Base Adjustment Amount	Annual Amortization (1)	End of Year Rate Base Adjustment Amount (2)	Balance as of September 30, 2016
	(a)	(b)	(c)	(d)	(e)
1	2011			\$ 24,171	
2	2012	\$ 24,171	\$ 784	23,388	
3	2013	23,388	784	22,604	
4	2014	22,604	784	21,821	
5	2015	21,821	784	21,037	
6	2016	21,037	784	20,254	\$ 20,254
7	2017	20,254	784	19,470	
8	2018	19,470	784	18,687	
9	2019	18,687	784	17,903	
10	2020	17,903	784	17,120	
11	2021	17,120	784	16,336	
12	2022	16,336	784	15,553	
13	2023	15,553	784	14,769	
14	2024	14,769	784	13,986	
15	2025	13,986	784	13,202	
16	2026	13,202	784	12,419	
17	2027	12,419	784	11,635	
18	2028	11,635	784	10,852	
19	2029	10,852	784	10,068	
20	2030	10,068	784	9,285	
21	2031	9,285	784	8,501	
22	2032	8,501	784	7,718	
23	2033	7,718	784	6,934	
24	2034	6,934	784	6,151	
25	2035	6,151	784	5,367	
26	2036	5,367	784	4,584	
27	2037	4,584	784	3,800	
28	2038	3,800	784	3,017	
29	2039	3,017	784	2,233	
30	2040	2,233	784	1,450	
31	2041	1,450	784	666	
32	2042	666	666	-	

34 Notes:

35 1. The annual amortization is calculated based upon the same period reflected in
 36 GUD No. 9670, an Atmos Energy Corp., Mid-Tex Division case, Schedule B, Page 2,
 37 Footnote 1 (30.85 years).

38
 39 2. The September 30, 2011 amount is per the GUD No. 10174 Employee Expense
 40 Rate Base Adjustment found in relied file, "WP_B-1.1 thru B-1.5_Emp Exp Amortization.xlsx".

41
 42 * Totals may vary due to rounding.

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
CITY SETTLED SOI RATE BASE ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016
AMORTIZATION SCHEDULE *

Line No.	Year Ended Jun. 30	Beginning of Year Rate Base Adjustment Amount	Annual Amortization (1)	End of Year Rate Base Adjustment Amount (2)	Balance as of September 30, 2016
	(a)	(b)	(c)	(d)	(e)
1	2013			\$ 19,776	
2	2014	\$ 19,776	\$ 641	19,135	
3	2015	19,135	641	18,494	
4	2016	18,494	641	17,853	
5	2017	17,853	641	17,212	\$ 17,693
6	2018	17,212	641	16,571	
7	2019	16,571	641	15,930	
8	2020	15,930	641	15,289	
9	2021	15,289	641	14,648	
10	2022	14,648	641	14,007	
11	2023	14,007	641	13,366	
12	2024	13,366	641	12,725	
13	2025	12,725	641	12,084	
14	2026	12,084	641	11,443	
15	2027	11,443	641	10,802	
16	2028	10,802	641	10,161	
17	2029	10,161	641	9,520	
18	2030	9,520	641	8,879	
19	2031	8,879	641	8,237	
20	2032	8,237	641	7,596	
21	2033	7,596	641	6,955	
22	2034	6,955	641	6,314	
23	2035	6,314	641	5,673	
24	2036	5,673	641	5,032	
25	2037	5,032	641	4,391	
26	2038	4,391	641	3,750	
27	2039	3,750	641	3,109	
28	2040	3,109	641	2,468	
29	2041	2,468	641	1,827	
30	2042	1,827	641	1,186	
31	2043	1,186	641	545	
32	2044	545	545	-	

34 Notes:

35 1. The annual amortization is calculated based upon the same period reflected in
 36 GUD No. 9670, an Atmos Energy Corp., Mid-Tex Division case, Schedule B, Page 2,
 37 Footnote 1 (30.85 years).

38
 39 2. The June 30, 2013 amount is per the City Settled SOI Filing Employee Expense
 40 Rate Base Adjustment found in relied file, "WP_B-1.1 thru B-1.5_Emp Exp Amortization.xlsx".

41
 42 * Totals may vary due to rounding.

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
CITY SETTLED SOI RATE BASE ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016
AMORTIZATION SCHEDULE *

Line No.	Year Ended Sep. 30	Beginning of Year Rate Base Adjustment Amount	Annual Amortization (1)	End of Year Rate Base Adjustment Amount (2)	Balance as of September 30, 2016
	(a)	(b)	(c)	(d)	(e)
1	2014			\$ 5,852	
2	2015	\$ 5,852	\$ 190	5,662	
3	2016	5,662	190	5,472	\$ 5,472
4	2017	5,472	190	5,283	
5	2018	5,283	190	5,093	
6	2019	5,093	190	4,903	
7	2020	4,903	190	4,714	
8	2021	4,714	190	4,524	
9	2022	4,524	190	4,334	
10	2023	4,334	190	4,145	
11	2024	4,145	190	3,955	
12	2025	3,955	190	3,765	
13	2026	3,765	190	3,576	
14	2027	3,576	190	3,386	
15	2028	3,386	190	3,196	
16	2029	3,196	190	3,006	
17	2030	3,006	190	2,817	
18	2031	2,817	190	2,627	
19	2032	2,627	190	2,437	
20	2033	2,437	190	2,248	
21	2034	2,248	190	2,058	
22	2035	2,058	190	1,868	
23	2036	1,868	190	1,679	
24	2037	1,679	190	1,489	
25	2038	1,489	190	1,299	
26	2039	1,299	190	1,110	
27	2040	1,110	190	920	
28	2041	920	190	730	
29	2042	730	190	541	
30	2043	541	190	351	
31	2044	351	190	161	
32	2045	161	161	-	

34 Notes:

- 35 1. The annual amortization is calculated based upon the same period reflected in
 36 GUD No. 9670, an Atmos Energy Corp., Mid-Tex Division case, Schedule B, Page 2,
 37 Footnote 1 (30.85 years).
 38
 39 2. The September 30, 2014 amount is per the 2014 WTX RRM Filing Employee Expense
 40 Rate Base Adjustment found in relied file, "WP_B-1.1 thru B-1.5_Emp Exp Amortization.xlsx".
 41

42 * Totals may vary due to rounding.

**ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 CITY SETTLED SOI RATE BASE ADJUSTMENTS
 TEST YEAR ENDING SEPTEMBER 30, 2016
 AMORTIZATION SCHEDULE ***

Line No.	Year Ended Sep. 30	Beginning of Year Rate Base Adjustment Amount	Annual Amortization (1)	End of Year Rate Base Adjustment Amount (2)	Balance as of September 30, 2016
	(a)	(b)	(c)	(d)	(e)
1	2015			\$ 5,411	
2	2016	\$ 5,411	\$ 175	5,235	\$ 5,235
3	2017	5,235	175	5,060	
4	2018	5,060	175	4,885	
5	2019	4,885	175	4,709	
6	2020	4,709	175	4,534	
7	2021	4,534	175	4,358	
8	2022	4,358	175	4,183	
9	2023	4,183	175	4,008	
10	2024	4,008	175	3,832	
11	2025	3,832	175	3,657	
12	2026	3,657	175	3,481	
13	2027	3,481	175	3,306	
14	2028	3,306	175	3,131	
15	2029	3,131	175	2,955	
16	2030	2,955	175	2,780	
17	2031	2,780	175	2,604	
18	2032	2,604	175	2,429	
19	2033	2,429	175	2,254	
20	2034	2,254	175	2,078	
21	2035	2,078	175	1,903	
22	2036	1,903	175	1,728	
23	2037	1,728	175	1,552	
24	2038	1,552	175	1,377	
25	2039	1,377	175	1,201	
26	2040	1,201	175	1,026	
27	2041	1,026	175	851	
28	2042	851	175	675	
29	2043	675	175	500	
30	2044	500	175	324	
31	2045	324	175	149	
32	2046	149	149	-	

34 Notes:

35 1. The annual amortization is calculated based upon the same period reflected in
 36 GUD No. 9870, an Atmos Energy Corp., Mid-Tex Division case, Schedule B, Page 2,
 37 Footnote 1 (30.85 years).
 38

39 2. The September 30, 2015 amount is per the 2015 WTX RRM Filing Employee Expense
 40 Rate Base Adjustment found in relief file, "WP_B-1.1 thru B-1.5_Emp Exp Amortization.xlsx".
 41

42 * Totals may vary due to rounding.

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
INJURIES AND DAMAGES RESERVES (1)
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Month\Year Ending (a)	Per Book Amount (b)	Adjustments (2) (c)	Adjusted Amount (d) = (b) + (c)	West Texas General Office Allocation Factor (e)	WTX Direct Allocation Factor (f)	Allocated Amount (g)=(d)*(e)*(f)
1	<u>West Texas System Direct</u>						
2	September 30, 2015	\$ -	\$ -	\$ -	100%	100%	\$ -
3	October 31, 2015	-	-	-	100%	100%	-
4	November 30, 2015	-	-	-	100%	100%	-
5	December 31, 2015	-	-	-	100%	100%	-
6	January 31, 2016	-	-	-	100%	100%	-
7	February 28, 2016	-	-	-	100%	100%	-
8	March 31, 2016	-	-	-	100%	100%	-
9	April 30, 2016	-	-	-	100%	100%	-
10	May 31, 2016	-	-	-	100%	100%	-
11	June 30, 2016	-	-	-	100%	100%	-
12	July 31, 2016	-	-	-	100%	100%	-
13	August 31, 2016	-	-	-	100%	100%	-
14	September 30, 2016	-	-	-	100%	100%	-

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**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
INJURIES AND DAMAGES RESERVES (1)
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Month\Year Ending (a)	Per Book Amount (b)	Adjustments (2) (c)	Adjusted Amount (d) = (b) + (c)	West Texas General Office Allocation Factor (e)	WTX Direct Allocation Factor (f)	Allocated Amount (g)=(d)*(e)*(f)
15	<u>West Texas General Office (Div 010)</u>						
16	September 30, 2015	\$ 458,944	\$ -	\$ 458,944	100%	95.42%	\$ 437,904
17	October 31, 2015	467,666	-	467,666	100%	95.42%	446,226
18	November 30, 2015	476,391	-	476,391	100%	95.42%	454,552
19	December 31, 2015	490,415	-	490,415	100%	95.42%	467,933
20	January 31, 2016	499,686	-	499,686	100%	95.42%	476,778
21	February 28, 2016	492,097	-	492,097	100%	95.42%	469,538
22	March 31, 2016	496,304	-	496,304	100%	95.42%	473,551
23	April 30, 2016	499,911	-	499,911	100%	95.42%	476,993
24	May 31, 2016	457,816	-	457,816	100%	95.42%	436,828
25	June 30, 2016	461,768	-	461,768	100%	95.42%	440,599
26	July 31, 2016	475,793	-	475,793	100%	95.42%	453,980
27	August 31, 2016	480,157	-	480,157	100%	95.42%	458,144
28	September 30, 2016	487,474	-	487,474	100%	95.42%	465,126

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**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
INJURIES AND DAMAGES RESERVES (1)
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Month\Year Ending (a)	Per Book Amount (b)	Adjustments (2) (c)	Adjusted Amount (d) = (b) + (c)	West Texas General Office Allocation Factor (e)	WTX Direct Allocation Factor (f)	Allocated Amount (g)=(d)*(e)*(f)
29	Shared Services General Office (Div 002)						
30	September 30, 2015	\$ 6,726,995	\$ (6,538,170)	\$ 188,825	7.73%	95.42%	\$ 13,927
31	October 31, 2015	6,655,480	(6,538,170)	117,310	7.73%	95.42%	8,652
32	November 30, 2015	6,659,186	(6,538,170)	121,016	7.73%	95.42%	8,926
33	December 31, 2015	6,655,587	(6,538,170)	117,417	7.73%	95.42%	8,660
34	January 31, 2016	6,787,519	(6,538,170)	249,349	7.73%	95.42%	18,391
35	February 28, 2016	6,812,059	(6,538,170)	273,888	7.73%	95.42%	20,201
36	March 31, 2016	7,262,610	(6,988,170)	274,440	7.73%	95.42%	20,242
37	April 30, 2016	7,255,311	(6,988,170)	267,141	7.73%	95.42%	19,703
38	May 31, 2016	7,257,531	(6,988,170)	269,360	7.73%	95.42%	19,867
39	June 30, 2016	7,259,841	(6,988,170)	271,671	7.73%	95.42%	20,037
40	July 31, 2016	7,268,092	(6,988,170)	279,922	7.73%	95.42%	20,646
41	August 31, 2016	7,274,731	(6,988,170)	286,561	7.73%	95.42%	21,136
42	September 30, 2016	8,274,980	(7,988,170)	286,810	7.73%	95.42%	21,154

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**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
INJURIES AND DAMAGES RESERVES (1)
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Month\Year Ending (a)	Per Book Amount (b)	Adjustments (2) (c)	Adjusted Amount (d) = (b) + (c)	West Texas General Office Allocation Factor (e)	WTX Direct Allocation Factor (f)	Allocated Amount (g)=(d)*(e)*(f)
43	<u>Shared Services Customer Support (Div 012)</u>						
44	September 30, 2015	\$ -	\$ -	\$ -	9.70%	99.96%	\$ -
45	October 31, 2015	-	-	-	9.70%	99.96%	-
46	November 30, 2015	-	-	-	9.70%	99.96%	-
47	December 31, 2015	-	-	-	9.70%	99.96%	-
48	January 31, 2016	-	-	-	9.70%	99.96%	-
49	February 28, 2016	-	-	-	9.70%	99.96%	-
50	March 31, 2016	-	-	-	9.70%	99.96%	-
51	April 30, 2016	-	-	-	9.70%	99.96%	-
52	May 31, 2016	-	-	-	9.70%	99.96%	-
53	June 30, 2016	-	-	-	9.70%	99.96%	-
54	July 31, 2016	-	-	-	9.70%	99.96%	-
55	August 31, 2016	-	-	-	9.70%	99.96%	-
56	September 30, 2016	-	-	-	9.70%	99.96%	-
57	Total West Texas System at						
58	September 30, 2016 (Col (g) = (Ln 14 + Ln 28 + Ln 42 + Ln 56))	<u>\$ 1,075,458</u>					<u>\$ 486,280</u>

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Notes:

1. Account 228.2 and sub accounts 28102 and 28101.
2. The adjustment amounts in Column (c) for Division 002 remove SSU reserves not allocated to the divisions, sub account 28101.

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**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
MATERIALS & SUPPLIES & UNDERGROUND STORAGE
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Month\Year Ending	Per Book Amount	Adjustments	Adjusted Amount	West Texas	WTX Direct	Allocated Amount
					General Office Allocation Factor	Allocation Factor	
	(a)	(b)	(c)	(d) = (b) + (c)	(e)	(f)	(g)=(d)*(e)/(f)
1	Materials & Supplies - Accts. 154 & 163:						
2	<u>West Texas System Direct</u>						
3	September 30, 2015	\$ (272,624)	\$ -	\$ (272,624)	100%	100%	\$ (272,624)
4	October 31, 2015	(15,788)	-	(15,788)	100%	100%	(15,788)
5	November 30, 2015	(24,877)	-	(24,877)	100%	100%	(24,877)
6	December 31, 2015	(35,990)	-	(35,990)	100%	100%	(35,990)
7	January 31, 2016	(42,683)	-	(42,683)	100%	100%	(42,683)
8	February 28, 2016	(55,556)	-	(55,556)	100%	100%	(55,556)
9	March 31, 2016	(59,690)	-	(59,690)	100%	100%	(59,690)
10	April 30, 2016	(70,953)	-	(70,953)	100%	100%	(70,953)
11	May 31, 2016	(81,250)	-	(81,250)	100%	100%	(81,250)
12	June 30, 2016	(88,224)	-	(88,224)	100%	100%	(88,224)
13	July 31, 2016	(98,062)	-	(98,062)	100%	100%	(98,062)
14	August 31, 2016	(106,490)	-	(106,490)	100%	100%	(106,490)
15	September 30, 2016	(121,618)	-	(121,618)	100%	100%	(121,618)
16							
17	13-Month Average	\$ (82,600)	\$ -	\$ (82,600)			\$ (82,600)
18							

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ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
MATERIALS & SUPPLIES & UNDERGROUND STORAGE
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Month\Year Ending	Per Book Amount	Adjustments	Adjusted Amount	West Texas	WTX Direct	Allocated Amount
					General Office Allocation Factor	Allocation Factor	
	(a)	(b)	(c)	(d) = (b) + (c)	(e)	(f)	(g)=(d)*(e)*(f)
19	<u>West Texas General Office (Div 010)</u>						
20	September 30, 2015	\$ 364,124	\$ -	\$ 364,124	100%	95.42%	\$ 347,431
21	October 31, 2015	86,753	-	86,753	100%	95.42%	82,776
22	November 30, 2015	97,238	-	97,238	100%	95.42%	92,781
23	December 31, 2015	107,966	-	107,966	100%	95.42%	103,016
24	January 31, 2016	118,653	-	118,653	100%	95.42%	113,214
25	February 28, 2016	131,408	-	131,408	100%	95.42%	125,384
26	March 31, 2016	143,062	-	143,062	100%	95.42%	136,503
27	April 30, 2016	152,820	-	152,820	100%	95.42%	145,814
28	May 31, 2016	165,460	-	165,460	100%	95.42%	157,874
29	June 30, 2016	175,709	-	175,709	100%	95.42%	167,654
30	July 31, 2016	185,279	-	185,279	100%	95.42%	176,785
31	August 31, 2016	196,403	-	196,403	100%	95.42%	187,399
32	September 30, 2016	206,391	-	206,391	100%	95.42%	196,929
33							
34	13-Month Average	<u>\$ 163,943</u>	<u>\$ -</u>	<u>\$ 163,943</u>			<u>\$ 156,428</u>
35							
36	Total West Texas System at September 30, 2016 (Ln 15 + Ln 32)						<u>\$ 75,311</u>
37							
38	Total West Texas System 13-Month Average (Ln 17 + Ln 34)						<u>\$ 73,827</u>
39							

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**ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 MATERIALS & SUPPLIES & UNDERGROUND STORAGE
 TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Month\Year Ending	Per Book Amount	Adjustments	Adjusted Amount	West Texas	WTX Direct	Allocated Amount
					General Office Allocation Factor	Allocation Factor	
	(a)	(b)	(c)	(d) = (b) + (c)	(e)	(f)	(g)=(d)*(e)*(f)
40	Underground Storage - Acct 164.1:						
41	West Texas System Direct						
42	September 30, 2015	\$ 9,709,298	\$ -	\$ 9,709,298	100%	100%	\$ 9,709,298
43	October 31, 2015	11,045,648	-	11,045,648	100%	100%	11,045,648
44	November 30, 2015	9,492,929	-	9,492,929	100%	100%	9,492,929
45	December 31, 2015	7,491,058	-	7,491,058	100%	100%	7,491,058
46	January 31, 2016	5,310,523	-	5,310,523	100%	100%	5,310,523
47	February 28, 2016	2,861,540	-	2,861,540	100%	100%	2,861,540
48	March 31, 2016	2,087,529	-	2,087,529	100%	100%	2,087,529
49	April 30, 2016	3,298,855	-	3,298,855	100%	100%	3,298,855
50	May 31, 2016	4,073,660	-	4,073,660	100%	100%	4,073,660
51	June 30, 2016	4,881,906	-	4,881,906	100%	100%	4,881,906
52	July 31, 2016	5,997,800	-	5,997,800	100%	100%	5,997,800
53	August 31, 2016	7,505,089	-	7,505,089	100%	100%	7,505,089
54	September 30, 2016	8,847,957	-	8,847,957	100%	100%	8,847,957
55							
56	13-Month Average	<u>\$ 6,354,138</u>	<u>\$ -</u>	<u>\$ 6,354,138</u>			<u>\$ 6,354,138</u>

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ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
PREPAYMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Month\Year Ending	Per Book Amount	Adjustments (1)	Adjusted Amount	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Amount
	(a)	(b)	(c)	(d) = (b) + (c)	(e)	(f)	(g)=(d)*(e)*(f)
1	Prepayments - Acct. 165:						
2	<u>West Texas System Direct</u>						
3	September 30, 2015	\$ 44,950	\$ (44,950)	\$ -	100%	100%	\$ -
4	October 31, 2015	22,475	(22,475)	-	100%	100%	-
5	November 30, 2015	22,475	(22,475)	-	100%	100%	-
6	December 31, 2015	22,475	(22,475)	-	100%	100%	-
7	January 31, 2016	-	-	-	100%	100%	-
8	February 28, 2016	-	-	-	100%	100%	-
9	March 31, 2016	-	-	-	100%	100%	-
10	April 30, 2016	45,850	(45,850)	-	100%	100%	-
11	May 31, 2016	45,850	(45,850)	-	100%	100%	-
12	June 30, 2016	45,850	(45,850)	-	100%	100%	-
13	July 31, 2016	45,850	(45,850)	-	100%	100%	-
14	August 31, 2016	45,850	(45,850)	-	100%	100%	-
15	September 30, 2016	30,567	(30,567)	-	100%	100%	-
16							
17	13-Month Average	<u>\$ 28,630</u>	<u>\$ (28,630)</u>	<u>\$ -</u>			<u>\$ -</u>
18							

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ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
PREPAYMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Month\Year Ending	Per Book Amount	Adjustments (1)	Adjusted Amount	West Texas	WTX Direct	Allocated Amount
					General Office Allocation Factor	Allocation Factor	
	(a)	(b)	(c)	(d) = (b) + (c)	(e)	(f)	(g)=(d)*(e)*(f)
19	West Texas General Office (Div 010)						
20	September 30, 2015	\$ 876	\$ -	\$ 876	100%	95.42%	\$ 836
21	October 31, 2015	357,561	-	357,561	100%	95.42%	341,169
22	November 30, 2015	178,781	-	178,781	100%	95.42%	170,585
23	December 31, 2015	8,497	-	8,497	100%	95.42%	8,107
24	January 31, 2016	(273,306)	-	(273,306)	100%	95.42%	(260,776)
25	February 28, 2016	273,306	-	273,306	100%	95.42%	260,776
26	March 31, 2016	(0)	-	(0)	100%	95.42%	(0)
27	April 30, 2016	(457,408)	-	(457,408)	100%	95.42%	(436,439)
28	May 31, 2016	457,408	-	457,408	100%	95.42%	436,439
29	June 30, 2016	(0)	-	(0)	100%	95.42%	(0)
30	July 31, 2016	(208,895)	-	(208,895)	100%	95.42%	(199,318)
31	August 31, 2016	218,555	-	218,555	100%	95.42%	208,535
32	September 30, 2016	(0)	-	(0)	100%	95.42%	(0)
33							
34	13-Month Average	\$ 42,721	\$ -	\$ 42,721			\$ 40,763
35							

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**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
PREPAYMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Month\Year Ending (a)	Per Book Amount (b)	Adjustments (1) (c)	Adjusted Amount (d) = (b) + (c)	West Texas General Office Allocation Factor (e)	WTX Direct Allocation Factor (f)	Allocated Amount (g)=(d)*(e)*(f)
36	Shared Services - General Office (Div 002)						
37	September 30, 2015	\$ 20,331,955	\$ -	\$ 20,331,955	7.73%	95.42%	\$ 1,499,609
38	October 31, 2015	33,755,385	-	33,755,385	7.73%	95.42%	2,489,671
39	November 30, 2015	34,011,139	-	34,011,139	7.73%	95.42%	2,508,535
40	December 31, 2015	31,143,313	-	31,143,313	7.73%	95.42%	2,297,014
41	January 31, 2016	27,823,564	-	27,823,564	7.73%	95.42%	2,052,162
42	February 28, 2016	21,886,615	-	21,886,615	7.73%	95.42%	1,614,275
43	March 31, 2016	26,445,249	-	26,445,249	7.73%	95.42%	1,950,503
44	April 30, 2016	25,550,137	-	25,550,137	7.73%	95.42%	1,884,483
45	May 31, 2016	27,278,517	-	27,278,517	7.73%	95.42%	2,011,962
46	June 30, 2016	24,655,461	-	24,655,461	7.73%	95.42%	1,818,495
47	July 31, 2016	22,751,428	-	22,751,428	7.73%	95.42%	1,678,060
48	August 31, 2016	19,812,706	-	19,812,706	7.73%	95.42%	1,461,311
49	September 30, 2016	16,834,769	-	16,834,769	7.73%	95.42%	1,241,670
50							
51	13-Month Average	<u>\$ 25,560,018</u>	<u>\$ -</u>	<u>\$ 25,560,018</u>			<u>\$ 1,885,212</u>
52							

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ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
PREPAYMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Month\Year Ending	Per Book Amount	Adjustments (1)	Adjusted Amount	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Amount
	(a)	(b)	(c)	(d) = (b) + (c)	(e)	(f)	(g) = (d) * (e) * (f)
53	<u>Shared Services - Customer Support (Div 012)</u>						
54	September 30, 2015	\$ -	\$ -	\$ -	9.70%	99.96%	\$ -
55	October 31, 2015	-	-	-	9.70%	99.96%	-
56	November 30, 2015	-	-	-	9.70%	99.96%	-
57	December 31, 2015	-	-	-	9.70%	99.96%	-
58	January 31, 2016	-	-	-	9.70%	99.96%	-
59	February 28, 2016	-	-	-	9.70%	99.96%	-
60	March 31, 2016	-	-	-	9.70%	99.96%	-
61	April 30, 2016	-	-	-	9.70%	99.96%	-
62	May 31, 2016	-	-	-	9.70%	99.96%	-
63	June 30, 2016	-	-	-	9.70%	99.96%	-
64	July 31, 2016	-	-	-	9.70%	99.96%	-
65	August 31, 2016	-	-	-	9.70%	99.96%	-
66	September 30, 2016	-	-	-	9.70%	99.96%	-
67							
68	13-Month Average	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>
69							
70	September 30, 2016 Total (Ln 15 + Ln 32 + Ln 49 + Ln 66)						<u>\$ 1,241,670</u>
71							
72	13- Month Average Total (Ln 17 + Ln 34 + Ln 51 + Ln 68)						<u>\$ 1,925,974</u>
73							
74	Note:						
75	1. To remove amounts the Company has elected to voluntarily exclude.						

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
CUSTOMER DEPOSITS AND CUSTOMER ADVANCES FOR CONSTRUCTION
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Month\Year Ending (a)	Amount (b)
1	<u>West Texas System Direct</u>	
2	Customer Deposits - Acct 235	
3	September 30, 2015	\$ 6,046,310
4	October 31, 2015	6,117,154
5	November 30, 2015	6,222,330
6	December 31, 2015	5,140,742
7	January 31, 2016	4,871,038
8	February 28, 2016	4,826,220
9	March 31, 2016	4,799,826
10	April 30, 2016	4,775,037
11	May 31, 2016	4,765,560
12	June 30, 2016	4,668,483
13	July 31, 2016	4,605,260
14	August 31, 2016	4,530,418
15	September 30, 2016	4,503,811
16		
17		
18		
19	<u>West Texas System Direct</u>	
20	Customer Advances - Acct 252	
21	September 30, 2015	\$ 879,133
22	October 31, 2015	879,133
23	November 30, 2015	879,133
24	December 31, 2015	879,133
25	January 31, 2016	879,133
26	February 28, 2016	879,133
27	March 31, 2016	879,133
28	April 30, 2016	879,133
29	May 31, 2016	879,133
30	June 30, 2016	879,133
31	July 31, 2016	879,133
32	August 31, 2016	879,133
33	September 30, 2016	865,799

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
ACCUMULATED DEFERRED INCOME TAXES (1) (2)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Assets / (Liabilities) - Per Book Balances	Adjustments (3)	Assets / (Liabilities) - Adjusted Balances
	(a)	(b)	(c)	(d) = (b) + (c)
1	<u>West Texas System Direct:</u>			
2	MIP / VPP Accrual	\$ (30,069)	\$ -	\$ (30,069)
3	Worker's Comp Insurance Reserve	-	-	-
4	FAS 106 Adjustment	-	-	-
5	CWIP	(336,940)	336,940	-
6	RWIP	(672,877)	-	(672,877)
7	Fixed Asset Cost Adjustment	(101,087,363)	-	(101,087,363)
8	Depreciation Adjustment	(51,055,609)	-	(51,055,609)
9	Deferred Gas Costs	833,334	(833,334)	-
10	Over Recoveries of PGA	(2,715,457)	2,715,457	-
11	Customer Advances	315,975	-	315,975
12	Deferred Expense Projects	3,827	-	3,827
13	Capitalized Selling Expense	19,543	-	19,543
14	Allowance for Doubtful Accounts	447,661	(447,661)	-
15	Charitable Contribution Carryover	-	-	-
16	Prepayments	-	-	-
17	Rate Case Accrual	1,071,759	(1,071,759)	-
18	TX Rule 8.209 Reg Asset Deferral	(1,946,448)	-	(1,946,448)
19	Regulatory Liability - Atmos 109	(34)	-	(34)
20				
21	Total West Texas System Direct (Sum Ln 2 through Ln 19)	\$ (155,152,698)	\$ 699,643	\$ (154,453,055)
22				
23	<u>West Texas General Office (Div 010):</u>			
24	Ad Valorem Taxes	\$ (240,591)	\$ -	\$ (240,591)
25	MIP / VPP Accrual	24,622	-	24,622
26	Self Insurance - Adjustment	-	-	-
27	Vacation Accrual	-	-	-
28	Worker's Comp Insurance Reserve	177,904	-	177,904
29	SEBP Adjustment	584,416	-	584,416
30	FAS 106 Adjustment	11,057,478	-	11,057,478
31	CWIP	1,071,691	(1,071,691)	-
32	RWIP	(143)	-	(143)
33	Fixed Asset Cost Adjustment	(382,672)	-	(382,672)
34	Depreciation Adjustment	(628,241)	-	(628,241)
35	Section 481(a) TPR	-	-	-
36	Deferred Gas Costs	-	-	-
37	Over Recoveries of PGA	-	-	-
38	Deferred Expense Projects	(13,268)	-	(13,268)
39	Capitalized Selling Expense	(191)	-	(191)
40	UNICAP Section 263A Costs	259,529	-	259,529
41	481(a) UNICAP	-	-	-
42	Allowance for Doubtful Accounts	21,094	(21,094)	-

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
ACCUMULATED DEFERRED INCOME TAXES (1) (2)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Assets / (Liabilities) - Per Book Balances (b)	Adjustments (3) (c)	Assets / (Liabilities) - Adjusted Balances (d) = (b) + (c)
43	Clearing Account - Adjustment	-		-
44	Charitable Contribution Carryover	-	-	-
45	Prepayments	-		-
46	Rate Case Accrual	(1,081,460)	1,081,460	-
47	WACOG to FIFO Adjustment	(34,935)		(34,935)
48	Reg Asset Benefit Accrual	(242,383)		(242,383)
49	Intra Period Tax Allocation	-	-	-
50	Regulatory Liability - Atmos 109	-		-
51				
52	Subtotal (Sum Ln 24 through Ln 50)	\$ 10,572,850	\$ (11,325)	\$ 10,561,525
53				
54	West Texas General Office Allocation Factor	100%	100%	100%
55	West Texas System Direct Allocation Factor	95.42%	95.42%	95.42%
	Total West Texas General Office Allocated to WTX System (Ln 52 x Ln 54 x Ln 55)	\$ 10,088,149	\$ (10,806)	\$ 10,077,343
56				
57				
58	Total WTX System (Ln 21 + Ln 56)	\$ (145,064,549)	\$ 688,838	\$ (144,375,712)
59				
60	<u>SSU - Customer Support (Div 012):</u>			
61	MIP / VPP Accrual	\$ (574,777)	\$ 574,777	\$ -
62	Vacation Accrual	-		-
63	Worker's Comp Insurance Reserve	-		-
64	FAS 106 Adjustment	-		-
65	CWIP	(255,614)	255,614	-
66	RWIP	(137)		(137)
67	Fixed Asset Cost Adjustment	(45,459,621)		(45,459,621)
68	Depreciation Adjustment	17,798,432		17,798,432
69	Clearing Account - Adjustment	-		-
70	Charitable Contribution Carryover	-	-	-
71	Prepayments	-		-
72	Intra Period Tax Allocation	-	-	-
73				
74	Total (Sum Ln 61 through Ln 72)	\$ (28,491,717)	\$ 830,391	\$ (27,661,326)
75				
76	West Texas General Office Allocation Factor	9.70%	9.70%	9.70%
77	West Texas System Direct Allocation Factor	99.96%	99.96%	99.96%
	Customer Support Allocated to West Texas System (Ln 74 x Ln 76 x Ln 77)	\$ (2,762,691)	\$ 80,519	\$ (2,682,173)
78				
79				
80	<u>SSU - General Office (Div 002):</u>			
81	Directors Deferred Bonus	\$ 166,965	\$ -	\$ 166,965
82	MIP / VPP Accrual	1,498,907	(1,498,907)	-

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
ACCUMULATED DEFERRED INCOME TAXES (1) (2)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Assets / (Liabilities) - Per Book Balances	Adjustments (3)	Assets / (Liabilities) - Adjusted Balances
	(a)	(b)	(c)	(d) = (b) + (c)
83	Miscellaneous Accrued	-		-
84	Self Insurance - Adjustment	2,915,283	(2,915,283)	-
85	Vacation Accrual	-		-
86	Worker's Comp Insurance Reserve	104,671		104,671
87	Rabbi Trust - True Up	-		-
88	SEBP Adjustment	26,316,340	(26,316,340)	-
89	Restricted Stock Grant Plan	4,631,448		4,631,448
90	Rabbi Trust	1,442,452	(1,442,452)	-
91	Excess Capital Loss over Capital Gain	-		-
92	Restricted Stock - MIP	12,632,358	(12,632,358)	-
93	Director's Stock Awards	5,939,395		5,939,395
94	Director's Stock - Temp	-		-
95	Pension Expense	(30,651,600)		(30,651,600)
96	FAS 106 Adjustment	8,944,489		8,944,489
97	CWIP	1,707,565	(1,707,565)	-
98	RWIP	(3,782)		(3,782)
99	Fixed Asset Cost Adjustment	(42,023,581)		(42,023,581)
100	Depreciation Adjustment	17,524,367		17,524,367
101	Section 481(a) Cushion Gas	549,209	(549,209)	-
102	Section 481(a) Line Pack Gas	66,639	(66,639)	-
103	IRS Audit Assessment - Cost	-		-
104	IRS Audit Assessment - Accum	-		-
105	PGA - Amended Item	-		-
106	Amortization - LGS Acq. 1810.13523	-		-
107	Deferred Expense Projects	-		-
108	UNICAP - IRS Audit	-		-
109	Allowance for Doubtful Accounts	2	(2)	-
110	Clearing Account - Adjustment	-		-
111	Charitable Contribution Carryover	11,032,917	(11,032,917)	-
112	Prepayments	(4,047,588)		(4,047,588)
113	Partnership Investment - Unitary	-		-
114	Inventory Adjustment	-		-
115	Stock Option Expense	-		-
116	Tax Free Interest - Temp	-		-
117	Federal & State Tax Interest	439,887		439,887
118	Prepayments - IRS Audits	-		-
119	VA Charitable Contributions	(9,275,764)	9,275,764	-
120	Intra Period Tax Allocation	-		-
121	Regulatory Liability - Atmos 109	-		-
122	FD - NOL Credit Carryforward - Non Reg	(237,733,657)	237,733,657	-
123	FD - NOL Credit Carryforward - Utility	725,716,695		725,716,695
124	FD - NOL Credit Carryforward - Other	6,052,102	(6,052,102)	-

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
ACCUMULATED DEFERRED INCOME TAXES (1) (2)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Assets / (Liabilities) - Per Book Balances	Adjustments (3)	Assets / (Liabilities) - Adjusted Balances
	(a)	(b)	(c)	(d) = (b) ÷ (c)
125	ST - State Net Operating Loss	-	-	-
126	ST - State Bonus Depreciation	-	-	-
127	FD - FAS 115 Adjustment	(2,481,569)	-	(2,481,569)
128	FD - Other	-	-	-
129	FD - Federal Benefit on State Bonus	-	-	-
130	FD - Federal Benefit on State NOL	-	-	-
131	FD - FAS 158 Measure Date Change	-	-	-
132	FD - AMT Minimum Tax Credit	10,099,286	-	10,099,286
133	ST- Valuation Allow Enterprise Zone ITC	(120,928)	120,928	-
134	FD- Valuation Allow Fed Tax Enterprise Zone ITC	42,325	(42,325)	-
135	ST - Enterprise Zone ITC	1,755,554	(1,755,554)	-
136	FD - Treasury Lock Adjustment - Realized	10,520,828	-	10,520,828
137	FD - Treasury Lock Adjustment - Unrealized	97,261,210	(97,261,210)	-
138	FD - Federal Tax on Enterprise ITC	(614,444)	614,444	-
139				
140	Total (Sum Ln 81 through Ln 138)	\$ 620,407,979	\$ 84,471,932	\$ 704,879,911
141				
142	West Texas General Office Allocation Factor	7.73%	7.73%	7.73%
143	West Texas System Direct Allocation Factor	95.42%	95.42%	95.42%
144	SSU General Office Allocated to WTX System (Ln 140 x Ln 142 x Ln 143)	\$ 45,758,976	\$ 6,230,334	\$ 51,989,310
145				
146	Total SSU ADIT Allocated to West Texas System (Ln 78 + Ln 144)	\$ 42,996,285	\$ 6,310,653	\$ 49,307,138
147				
148	Grand Total WTX System ADIT (Ln 58 + Ln 146)	\$ (102,068,264)	\$ 6,999,691	\$ (95,068,574)

149 Notes:

- 151 1. Includes FERC Accounts 190, 282 and 283
 152 2. Credit amounts are in parentheses.
 153 3. Adjustments are for those items not included in rate base for ratemaking purposes.

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
PENSION AND OTHER POST EMPLOYMENT BENEFITS REGULATORY ASSET
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description (a)	Amounts (b)
1	Summarization of Pension and Other Postemployment Benefits Regulatory Asset:	
2		
3	Pension Asset at September 2016	\$ (282,764)
4		
5	Total Pension and Other Postemployment Benefits Regulatory Asset (Sum of Line 3)	<u>\$ (282,764)</u>
6		
7	Summarization of Pension and Other Postemployment Benefits Asset Amortization:	
8		
9	Pension Asset Amortization - Calculated (Pension Asset Amount / 10 years) (1)	\$ (28,276)
10		
11	Pension Asset Amortization - Per Book Amount in the Test Year	(128,948)
12		
13	Pension Asset Amortization Adjustment (Line 9 plus Line 11) (2)	<u>\$ (157,224)</u>
14		
15		
16	Notes:	
17	1. The annual recorded amortization of the Pension and Other Postemployment Benefits Regulatory Asset cost is included in O&M.	
18	2. The adjustment to Pension Asset Amortization is shown on WP__F-2.8.	

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
PENSION AND OTHER POST EMPLOYMENT BENEFITS REGULATORY ASSET SUMMARY
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Time Period (a)	Description (b)	Amount Per Period (c)	Total Amount (d)
1	<u>Total Asset Amount - By Period (1):</u>			
2				
3	October 1, 2012 - June 30, 2013	This asset was approved in the 2013 WTX Statement of Intent (TME June 30, 2013) and represents the difference between the GUD No. 10174 benchmark and the FY13 Towers Watson Actuarial Report.	\$ 1,183,707	
4	July 1, 2013 - September 30, 2013	This asset amount represents the difference between the GUD No. 10174 benchmark and the FY13 Towers Watson Actuarial Report.	394,569	
5	October 1, 2013 - March 31, 2014	This asset amount represents the difference between the GUD No. 10174 benchmark and the FY14 Towers Watson Actuarial Report.	231,652	
6	April 1, 2014 - September 30, 2014	This asset amount represents the difference between the 2013 WTX Statement of Intent (TME June 30, 2013) benchmark and the FY14 Towers Watson Actuarial Report.	(13,644)	
7	October 1, 2014 - March 14, 2015	This asset amount represents the difference between the 2013 WTX Statement of Intent (TME June 30, 2013) benchmark and the FY15 Towers Watson Actuarial Report.	(323,257)	
8	March 15, 2015 - September 30, 2015	This asset amount represents the difference between the 2014 WTX Cities RRM Settlement benchmark and the FY15 Towers Watson Actuarial Report.	(382,030)	
9	October 1, 2015 - March 14, 2016	This asset amount represents the difference between the 2014 WTX Cities RRM Settlement benchmark and the FY16 Towers Watson Actuarial Report.	(822,388)	
10	March 15, 2016 - September 30, 2016	This asset amount represents the difference between the 2015 WTX Cities RRM Settlement benchmark and the FY16 Towers Watson Actuarial Report.	<u>(551,373)</u>	
11				
12		Total Asset Values at September 30, 2016 (Sum of Ln 3 through Ln 10)		\$ (282,764)
13				
14	<u>Total Asset Amortization - By Period (2):</u>			
15				
16	October 1, 2012 - September 30, 2013	No amortization was recorded in Fiscal Year 2013	\$ -	
17	October 1, 2013 - September 30, 2014	Amortization recorded in Fiscal Year 2014	(59,185)	
18	October 1, 2014 - September 30, 2015	Amortization recorded in Fiscal Year 2015	(133,594)	
19	October 1, 2015 - September 30, 2016	Amortization recorded in Fiscal Year 2016	<u>(128,948)</u>	
20				
21		Total Asset Amortization at September 30, 2016 (Sum of Ln 16 through Ln 19)		\$ (321,727)
22				
23		Net Asset Amount at September 30, 2016 (Ln 12 + Ln 21)		<u>\$ (604,491)</u>
24				

Notes:

1. The Company has included in rate base, as a regulatory asset, the Company's calculation of the Pension and Other Postemployment Benefits cost in accordance with TEX. UTILITIES CODE, SECTION 104.059.
2. The annual amortization of the Pension and Other Postemployment Benefits Regulatory Asset cost is included in O&M expense on Schedule F-1. The annual amortization is based on a ten year amortization period.

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 COMPONENTS OF RATE BASE- GROSS PLANT
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Reference	Per Books Plant Balance	Adjustments (1)	Adjusted Plant Balance	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Plant Balance
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h)	(i) = (f) * (g) * (h)
1	<u>WTX System Direct:</u>								
2	<u>Distribution Plant</u>								
3	374.01	Land		\$ 117,348	\$ -	\$ 117,348	100%	100%	\$ 117,348
4	374.02	Land Rights		248,499	(1)	248,498	100%	100%	248,498
5	375.00	Structures & Improvements		264,646	-	264,646	100%	100%	264,646
6	375.01	Structures & Improvements - Frame		16,458	-	16,458	100%	100%	16,458
7	375.02	Structures & Improvements - Land Rights		8,108	-	8,108	100%	100%	8,108
8	375.03	Structures & Improvements - Improvements		64,065	-	64,065	100%	100%	64,065
9	376.00	Mains - Cathodic Protection		53,249,524	144,351	53,393,875	100%	100%	53,393,875
10	376.01	Mains - Steel		110,846,757	830,104	111,676,861	100%	100%	111,676,861
11	376.02	Mains - Plastic		199,614,765	2,617,744	202,232,508	100%	100%	202,232,508
12	377.00	Compressor Station Equipment		217,930	-	217,930	100%	100%	217,930
13	378.00	M&R Station Equipment - General		15,068,207	70,983	15,137,189	100%	100%	15,137,189
14	379.00	M&R Station Equipment - City Gate		1,900,251	1,540	1,901,791	100%	100%	1,901,791
15	380.00	Services		130,123,693	536,891	130,660,584	100%	100%	130,660,584
16	381.00	Meters		47,457,835	494,807	47,952,642	100%	100%	47,952,642
17	382.00	Meter Installations		52,006,479	551,365	52,557,844	100%	100%	52,557,844
18	383.00	House Regulators		9,987,834	77,086	10,064,920	100%	100%	10,064,920
19	384.00	House Regulator Installations		1,646,622	-	1,646,622	100%	100%	1,646,622
20	385.00	Industrial M&R Station Equipment		3,558,963	8,597	3,567,560	100%	100%	3,567,560
21	386.00	Other Property on Customers' Premises		24,218	-	24,218	100%	100%	24,218
22	387.00	Other Equipment		1,596,713	-	1,596,713	100%	100%	1,596,713
23		Total (Sum Ln 3 through Ln 22)		\$ 628,016,914	\$ 5,333,465	\$ 633,350,379			\$ 633,350,379
24									

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 COMPONENTS OF RATE BASE- GROSS PLANT
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Reference	Per Books Plant Balance	Adjustments (f)	Adjusted Plant Balance	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Plant Balance
(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h)	(i) = (f) * (g) * (h)	
25	<u>General Plant</u>								
26	302.00	Franchises & Consents		\$ 4,264	\$ -	\$ 4,264	100%	100%	\$ 4,264
27	389.00	Land & Land Rights		1,807,876	-	1,807,876	100%	100%	1,807,876
28	390.00	Struct. & Improv.		8,510,794	-	8,510,794	100%	100%	8,510,794
29	390.01	Struct. & Improv. - Frame		2,026,075	-	2,026,075	100%	100%	2,026,075
30	390.02	Struct. & Improv. - Brick		2,629,111	-	2,629,111	100%	100%	2,629,111
31	390.03	Struct. & Improv. - Improvements		685,924	-	685,924	100%	100%	685,924
32	390.04	Struct. & Improv. - Air Condition Equip.		52,092	-	52,092	100%	100%	52,092
33	390.09	Struct. & Improv. - Improv. to Leased Facilities		1,795,029	-	1,795,029	100%	100%	1,795,029
34	391.00	Office Furniture & Equipment		1,640,284	-	1,640,284	100%	100%	1,640,284
35	391.03	Office Furn. & Equip. - Office Machines		-	-	-	100%	100%	-
36	392.00	Transportation Equipment		422,993	-	422,993	100%	100%	422,993
37	393.00	Stores Equipment		14,209	-	14,209	100%	100%	14,209
38	394.00	Tools, Shop, and Garage Equipment		5,690,125	-	5,690,125	100%	100%	5,690,125
39	395.00	Laboratory Equipment		-	-	-	100%	100%	-
40	396.00	Power Operated Equipment		934,889	-	934,889	100%	100%	934,889
41	396.03	Power Op. Equip. - Ditchers		3,981	-	3,981	100%	100%	3,981
42	396.04	Power Op. Equip. - Backhoes		111,262	-	111,262	100%	100%	111,262
43	396.05	Power Op. Equip. - Welders		54,395	-	54,395	100%	100%	54,395
44	397.00	Communication Equipment		231,798	-	231,798	100%	100%	231,798
45	397.01	Communication Equip.		281,308	-	281,308	100%	100%	281,308
46	397.02	Comm. Eq. - Fixed Radio		138,607	-	138,607	100%	100%	138,607
47	397.05	Comm. Eq. - Telemetering		43,853	-	43,853	100%	100%	43,853
48	398.00	Miscellaneous Equipment		3,092,521	-	3,092,521	100%	100%	3,092,521
49	399.00	Other Tangible Property		-	-	-	100%	100%	-
50	399.01	Other Tangible Property-Servers Hardware		-	-	-	100%	100%	-
51	399.06	Other Tangible Property-PC Hardware		3,234,754	-	3,234,754	100%	100%	3,234,754
52	399.07	Other Tangible Property-PC Software		805,538	-	805,538	100%	100%	805,538
53	399.08	Other Tangible Property-Application Software		-	-	-	100%	100%	-
54	Total (Sum of Ln 26 through Ln 53)			\$ 34,211,481	\$ -	\$ 34,211,481			\$ 34,211,481
55	Total West Texas System Direct (Ln 23 + Ln 54)			\$ 662,228,396	\$ 5,333,465	\$ 667,561,860			\$ 667,561,860
56									

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
COMPONENTS OF RATE BASE- GROSS PLANT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Reference	Per Books Plant Balance	Adjustments (1)	Adjusted Plant Balance	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Plant Balance
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h)	(i) = (f) * (g) * (h)
57	Texas Division General Office (Div 010):								
58	General Plant								
59	389.00	Land & Land Rights		\$ 516,818	\$ -	\$ 516,818	100%	95.42%	\$ 493,125
60	390.00	Struct. & Improv.		4,607,750	-	4,607,750	100%	95.42%	4,396,513
61	390.09	Struct. & Improv. - Improv. to Leased Facilities		-	-	-	100%	95.42%	-
62	391.00	Office Furniture & Equipment		675,725	(175,842)	500,083	100%	95.42%	477,158
63	391.03	Office Furn. & Equip. - Office Machines		-	-	-	100%	95.42%	-
64	392.00	Transportation Equipment		45,957	-	45,957	100%	95.42%	43,850
65	394.00	Tools, Shop, and Garage Equipment		301,913	-	301,913	100%	95.42%	288,072
66	397.00	Communication Equipment		259,282	-	259,282	100%	95.42%	247,395
67	397.01	Communication Equip.		34,247	-	34,247	100%	95.42%	32,677
68	397.02	Comm. Eq. - Fixed Radio		-	-	-	100%	95.42%	-
69	397.05	Comm. Eq. - Telemetering		-	-	-	100%	95.42%	-
70	398.00	Miscellaneous Equipment		1,201,543	-	1,201,543	100%	95.42%	1,146,460
71	399.01	Other Tangible Property-Servers Hardware		21,050	-	21,050	100%	95.42%	20,085
72	399.02	Other Tangible Property-Servers Software		-	-	-	100%	95.42%	-
73	399.03	Other Tangible Property-Network-Hardware		144,006	-	144,006	100%	95.42%	137,405
74	399.05	Other Tangible Property-MF Hardware		-	-	-	100%	95.42%	-
75	399.06	Other Tangible Property-PC Hardware		2,165,153	-	2,165,153	100%	95.42%	2,065,894
76	399.07	Other Tangible Property-PC Software		514,939	-	514,939	100%	95.42%	491,332
77	399.08	Other Tangible Property-Application Software		-	-	-	100%	95.42%	-
		Total Texas Division General Office Plant Allocated to West Texas System (Sum Ln 59 through Ln 77)		\$ 10,488,383	\$ (175,842)	\$ 10,312,741			\$ 9,839,965
79		Total West Texas System Plant (Ln 55 + Ln 78)		\$ 672,716,779	\$ 5,157,823	\$ 677,874,602			\$ 677,401,825

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
COMPONENTS OF RATE BASE- GROSS PLANT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Reference	Per Books Plant Balance	Adjustments (1)	Adjusted Plant Balance	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Plant Balance
(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h)	(i) = (f) * (g) * (h)	
82	<u>SSU - General Office (Div 002):</u>								
83	<u>General Plant</u>								
84	390.00	Structures & Improvements		\$ 1,411,378	\$ -	\$ 1,411,378	7.73%	95.42%	\$ 104,098
85	390.09	Improvements to Leased Premises		8,968,040	(372,251)	8,595,790	7.73%	95.42%	633,993
86	391.00	Office Furniture & Equipment		9,396,159	(341,197)	9,054,962	7.73%	95.42%	667,860
87	391.01	Office Furniture & Equipment		-	-	-	7.73%	95.42%	-
88	391.02	Remittance Processing Equipment		-	-	-	7.73%	95.42%	-
89	391.03	Office Machines		-	-	-	7.73%	95.42%	-
90	392.00	Transportation Equipment		7,125	-	7,125	7.73%	95.42%	526
91	393.00	Stores Equipment		-	-	-	7.73%	95.42%	-
92	394.00	Tools & Work Equipment		160,005	-	160,005	7.73%	95.42%	11,801
93	395.00	Laboratory Equipment		-	-	-	7.73%	95.42%	-
94	397.00	Communication Equipment - Telephone		2,429,872	-	2,429,872	7.73%	95.42%	179,218
95	398.00	Miscellaneous Equipment		136,510	-	136,510	7.73%	95.42%	10,068
96	399.00	Other Tangible Property		162,268	-	162,268	7.73%	95.42%	11,968
97	399.01	Other Tangible Property-Servers Hardware		31,625,506	-	31,625,506	7.73%	95.42%	2,332,579
98	399.02	Other Tangible Property-Servers Software		18,988,317	-	18,988,317	7.73%	95.42%	1,400,507
99	399.03	Other Tangible Property-Network-Hardware		3,248,234	-	3,248,234	7.73%	95.42%	239,578
100	399.04	Other Tangible Property-CPU		-	-	-	7.73%	95.42%	-
101	399.05	Other Tangible Property-MF Hardware		-	-	-	7.73%	95.42%	-
102	399.06	Other Tangible Property-PC Hardware		1,807,627	-	1,807,627	7.73%	95.42%	133,324
103	399.07	Other Tangible Property-PC Software		534,105	-	534,105	7.73%	95.42%	39,394
104	399.08	Other Tangible Property-Application Software		54,497,510	(857,853)	53,639,657	7.73%	95.42%	3,956,261
105	399.09	Other Tangible Property-System Software		39,252	-	39,252	7.73%	95.42%	2,895
106	399.24	Other Tangible Property-GenStartupCost		-	-	-	7.73%	95.42%	-
107	Total (Sum Ln 84 through Ln 106)			\$ 133,411,908	\$ (1,571,301)	\$ 131,840,607			\$ 9,724,071
108									
109	<u>SSU - General Office (Div 002):</u>								
110	<u>General Plant</u>								
111	Greenville Data Center								
112	390.05	G-Structures & Improvements		\$ 9,133,015	\$ -	\$ 9,133,015	2.84%	95.42%	\$ 247,259
113	391.04	G-Office Furniture & Equip.		63,741	-	63,741	2.84%	95.42%	1,726
114	Total (Sum of Ln. 112 through Ln. 113)			\$ 9,196,756	\$ -	\$ 9,196,756			\$ 248,985
115									
116	<u>SSU - General Office (Div 002):</u>								
117	<u>General Plant</u>								
118	ALIGN Project								
119	399.31	ALIGN-Servers Hardware		\$ 290,843	\$ -	\$ 290,843	0.00%	95.42%	\$ -
120	399.32	ALIGN-Servers Software		337,635	-	337,635	0.00%	95.42%	-
121	399.38	ALIGN-Applications Software		17,009,382	-	17,009,382	0.00%	95.42%	-
122	Total (Sum of Ln. 119 through Ln. 121)			\$ 17,637,860	\$ -	\$ 17,637,860			\$ -

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ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
COMPONENTS OF RATE BASE- GROSS PLANT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Reference	Per Books Plant Balance	Adjustments (1)	Adjusted Plant Balance	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Plant Balance
(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h)	(i) = (f) * (g) * (h)	
123									
124	SSU - General Office (Div 002):								
125	General Plant								
126	AEAM								
127	390.20	AEAM-Structures & Improvements		\$ -	\$ -	\$ -	10.19%	95.42%	-
128	390.29	AEAM-Improv. To Leased Premises		-	-	-	10.19%	95.42%	-
129	391.20	AEAM-Office & Furniture Equip.		263,338	-	263,338	10.19%	95.42%	25,604
130	394.20	AEAM-Tools, Shop, & Garage Equip.		39,435	-	39,435	10.19%	95.42%	3,834
131	397.20	AEAM-Communication Equip.		8,824	-	8,824	10.19%	95.42%	858
132	398.20	AEAM-Miscellaneous Equip		7,388	-	7,388	10.19%	95.42%	718
133	399.21	AEAM-Other Tang. Prop-Servers-H/W		1,628,900	-	1,628,900	10.19%	95.42%	158,376
134	399.22	AEAM-Other Tang. Prop-Servers-S/W		961,256	-	961,256	10.19%	95.42%	93,461
135	399.23	AEAM-Other Tang. Prop-Network-H/W		37,965	-	37,965	10.19%	95.42%	3,691
136	399.26	AEAM-Other Tang. Prop-PC Hardware		75,783	-	75,783	10.19%	95.42%	7,368
137	399.28	AEAM-Other Tang. Prop-Application S/W		18,947,146	-	18,947,146	10.19%	95.42%	1,842,203
138		Total (Sum of Ln. 127 through Ln. 137)		\$ 21,970,034	\$ -	\$ 21,970,034			\$ 2,136,114
139									
140		Total SSU General Office (Ln 107 + Ln 114+ Ln 122 + Ln 138)		\$ 182,216,558	\$ (1,571,301)	\$ 180,645,258			\$ 12,109,170
141									
142	SSU - Customer Support (Div 012):								
143	General Plant								
144	389.00	Land & Land Rights		\$ 2,874,240	\$ -	\$ 2,874,240	9.70%	99.96%	\$ 278,700
145	390.00	Structures & Improvements		12,620,665	-	12,620,665	9.70%	99.96%	1,223,759
146	390.09	Improvements to Leased Premises		2,820,614	(7,868)	2,812,746	9.70%	99.96%	272,737
147	391.00	Office Furniture & Equipment		2,295,208	(53,348)	2,241,860	9.70%	99.96%	217,381
148	391.01	Office Furniture & Equipment		-	-	-	9.70%	99.96%	-
149	391.02	Remittance Processing Equipment		-	-	-	9.70%	99.96%	-
150	391.03	Office Furniture & Equipment		-	-	-	9.70%	99.96%	-
151	397.00	Communication Equipment - Telephone		1,962,785	-	1,962,785	9.70%	99.96%	190,321
152	398.00	Miscellaneous Equipment		51,379	-	51,379	9.70%	99.96%	4,982
153	399.00	Other Tangible Property		629,166	-	629,166	9.70%	99.96%	61,007
154	399.01	Other Tangible Property-Servers Hardware		8,903,052	-	8,903,052	9.70%	99.96%	863,282
155	399.02	Other Tangible Property-Servers Software		1,818,284	-	1,818,284	9.70%	99.96%	176,309
156	399.03	Other Tangible Property-Network-Hardware		629,226	-	629,226	9.70%	99.96%	61,013
157	399.06	Other Tangible Property-PC Hardware		813,065	-	813,065	9.70%	99.96%	78,839
158	399.07	Other Tangible Property-PC Software		190,247	-	190,247	9.70%	99.96%	18,447
159	399.08	Other Tangible Property-Application Software		89,487,465	-	89,487,465	9.70%	99.96%	8,677,127
160	399.24	Other Tangible Property-GenStartupCost		-	-	-	9.70%	99.96%	-
161		Total (Sum Ln 144 through Ln 160)		\$ 125,095,393	\$ (61,215)	\$ 125,034,178			\$ 12,123,904

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ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
COMPONENTS OF RATE BASE- GROSS PLANT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Reference	Per Books Plant Balance	Adjustments (1)	Adjusted Plant Balance	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Plant Balance
(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h)	(i) = (f) * (g) * (h)	
162									
163		SSU - Customer Support (Div 012):							
164		General Plant							
165		Charles K. Vaughn Training Center							
166	389.10	CKV-Land & Land Rights		\$ 1,887,123	\$ -	\$ 1,887,123	4.20%	99.96%	\$ 79,230
167	390.10	CKV-Structures & Improvements		11,239,300	-	11,239,300	4.20%	99.96%	471,878
168	391.10	CKV-Office Furniture & Equip		204,636	-	204,636	4.20%	99.96%	8,592
169	392.10	CKV-Transportation Equipment		96,290	-	96,290	4.20%	99.96%	4,043
170	394.10	CKV-Tools, Shop and Garage Eq		347,775	-	347,775	4.20%	99.96%	14,601
171	395.10	CKV-Laboratory Equipment		23,632	-	23,632	4.20%	99.96%	992
172	397.10	CKV-Communication Equipment		294,319	-	294,319	4.20%	99.96%	12,357
173	398.10	CKV-Miscellaneous Equipment		509,283	-	509,283	4.20%	99.96%	21,382
174	399.10	CKV-Other Tangible Property		113,831	-	113,831	4.20%	99.96%	4,779
175	399.16	CKV-Oth Tang Prop-PC Hardware		228,123	-	228,123	4.20%	99.96%	9,578
176	399.17	CKV-Oth Tang Prop-PC Software		102,576	-	102,576	4.20%	99.96%	4,307
177	399.18	CKV-Other Tangible Property		20,560	-	20,560	4.20%	99.96%	863
178		Total (Sum of Ln 166 through Ln 177)		\$ 15,067,448	\$ -	\$ 15,067,448			\$ 632,602
179									
180		Total SSU Customer Support (Ln 161 + Ln 178)		\$ 140,162,841	\$ (61,215)	\$ 140,101,625			\$ 12,756,505
181									
182		Total SSU Plant Allocated to WTX System (Ln 140 + Ln 180)		\$ 322,379,399	\$ (1,632,516)	\$ 320,746,883			\$ 24,865,675
183									
184		Total West Texas System Gross Plant (Ln 80 + Ln 182)							\$ 702,267,500
185									

186 Note:

187 1. Please see relied file, "Schedule C & D Adjustments.xlsx" for details related to adjustments shown in Col (e). The adjustments include removal of SSU projects previously disallowed
188 and other known and measurable adjustments to gross plant.

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Reference	Per Books Accumulated Depreciation	Adjustments (1)	Adjusted Accumulated Depr Balances	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Accumulated Depreciation
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h)	(i) = (f) * (g) * (h)
1	<u>WTX System Direct:</u>								
2	<u>Distribution Plant</u>								
3	374.01	Land		\$ -	\$ -	\$ -	100%	100%	\$ -
4	374.02	Land Rights		141,009	-	141,009	100%	100%	141,009
5	375.00	Structures & Improvements		143,929	-	143,929	100%	100%	143,929
6	375.01	Structures & Improvements - Frame		12,990	-	12,990	100%	100%	12,990
7	375.02	Structures & Improvements - Land Rights		8,108	-	8,108	100%	100%	8,108
8	375.03	Structures & Improvements - Improvements		64,065	-	64,065	100%	100%	64,065
9	376.00	Mains - Cathodic Protection		16,739,655	-	16,739,655	100%	100%	16,739,655
10	376.01	Mains - Steel		31,456,658	-	31,456,658	100%	100%	31,456,658
11	376.02	Mains - Plastic		29,872,452	-	29,872,452	100%	100%	29,872,452
12	377.00	Compressor Station Equipment		217,930	-	217,930	100%	100%	217,930
13	378.00	M&R Station Equipment - General		3,139,262	-	3,139,262	100%	100%	3,139,262
14	379.00	M&R Station Equipment - City Gate		441,421	-	441,421	100%	100%	441,421
15	380.00	Services		37,065,602	-	37,065,602	100%	100%	37,065,602
16	381.00	Meters		16,219,512	-	16,219,512	100%	100%	16,219,512
17	382.00	Meter installations		(7,798,448)	-	(7,798,448)	100%	100%	(7,798,448)
18	383.00	House Regulators		3,987,537	-	3,987,537	100%	100%	3,987,537
19	384.00	House Regulator Installations		1,173,570	-	1,173,570	100%	100%	1,173,570
20	385.00	Industrial M&R Station Equipment		1,483,959	-	1,483,959	100%	100%	1,483,959
21	386.00	Other Property on Customers' Premises		24,218	-	24,218	100%	100%	24,218
22	387.00	Other Equipment		682,306	-	682,306	100%	100%	682,306
23		Total (Sum Ln 3 through Ln 22)		\$ 135,075,734	\$ -	\$ 135,075,734			\$ 135,075,734
24									

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ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Reference	Per Books Accumulated Depreciation	Adjustments (1)	Adjusted Accumulated Depr Balances	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Accumulated Depreciation
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h)	(i) = (f) * (g) * (h)
25		<u>General Plant</u>							
26	302.00	Franchises & Consents		\$ 1,474	\$ -	\$ 1,474	100%	100%	\$ 1,474
27	389.00	Land & Land Rights		(1,225)	-	(1,225)	100%	100%	(1,225)
28	390.00	Struct. & Improv.		809,356	-	809,356	100%	100%	809,356
29	390.01	Struct. & Improv. - Frame		505,859	-	505,859	100%	100%	505,859
30	390.02	Struct. & Improv. - Brick		626,211	-	626,211	100%	100%	626,211
31	390.03	Struct. & Improv. - Improvements		111,197	-	111,197	100%	100%	111,197
32	390.04	Struct. & Improv. - Air Condition Equip.		36,812	-	36,812	100%	100%	36,812
33	390.09	Struct. & Improv. - Improv. to Leased Facilities		1,287,783	-	1,287,783	100%	100%	1,287,783
34	391.00	Office Furniture & Equipment		780,529	-	780,529	100%	100%	780,529
35	391.03	Office Furn. & Equip. - Office Machines		(499)	-	(499)	100%	100%	(499)
36	392.00	Transportation Equipment		77,935	-	77,935	100%	100%	77,935
37	393.00	Stores Equipment		638	-	638	100%	100%	638
38	394.00	Tools, Shop, and Garage Equipment		1,672,304	-	1,672,304	100%	100%	1,672,304
39	395.00	Laboratory Equipment		-	-	-	100%	100%	-
40	396.00	Power Operated Equipment		433,858	-	433,858	100%	100%	433,858
41	396.03	Power Op. Equip. - Ditchers		81	-	81	100%	100%	81
42	396.04	Power Op. Equip. - Backhoes		63,036	-	63,036	100%	100%	63,036
43	396.05	Power Op. Equip. - Welders		48,959	-	48,959	100%	100%	48,959
44	397.00	Communication Equipment		52,672	-	52,672	100%	100%	52,672
45	397.01	Communication Equip.		242,687	-	242,687	100%	100%	242,687
46	397.02	Comm. Eq. - Fixed Radio		138,607	-	138,607	100%	100%	138,607
47	397.05	Comm. Eq. - Telemetering		39,281	-	39,281	100%	100%	39,281
48	398.00	Miscellaneous Equipment		1,208,777	-	1,208,777	100%	100%	1,208,777
49	399.00	Other Tangible Property		-	-	-	100%	100%	-
50	399.01	Other Tangible Property-Servers Hardware		(546)	-	(546)	100%	100%	(546)
51	399.06	Other Tangible Property-PC Hardware		2,298,599	-	2,298,599	100%	100%	2,298,599
52	399.07	Other Tangible Property-PC Software		786,446	-	786,446	100%	100%	786,446
53	399.08	Other Tangible Property-Application Software		-	-	-	100%	100%	-
54	RWIP	Retirement Work in Progress		(1,833,145)	-	(1,833,145)	100%	100%	(1,833,145)
55		Total (Sum of Ln 26 through Ln 54)		\$ 9,387,687	\$ -	\$ 9,387,687			\$ 9,387,687
56		Total West Texas System Direct (Ln 23 + Ln 55)		\$ 144,463,421	\$ -	\$ 144,463,421			\$ 144,463,421
57									

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Reference	Per Books Accumulated Depreciation	Adjustments (1)	Adjusted Accumulated Depr Balances	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Accumulated Depreciation
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h)	(i) = (f) * (g) * (h)
58	Texas Division General Office (Div 010):								
59	General Plant								
60	389.00	Land & Land Rights		\$ -	\$ -	\$ -	100%	95.42%	\$ -
61	390.00	Struct. & Improv.		278,677	-	278,677	100%	95.42%	265,901
62	390.09	Struct. & Improv. - Improv. to Leased Facilities		-	-	-	100%	95.42%	-
63	391.00	Office Furniture & Equipment		66,576	(11,874)	54,702	100%	95.42%	52,194
64	391.03	Office Furn. & Equip. - Office Machines		-	-	-	100%	95.42%	-
65	392.00	Transportation Equipment		15,778	-	15,778	100%	95.42%	15,054
66	394.00	Tools, Shop, and Garage Equipment		(18,618)	-	(18,618)	100%	95.42%	(17,764)
67	397.00	Communication Equipment		52,953	-	52,953	100%	95.42%	50,526
68	397.01	Communication Equip.		9,822	-	9,822	100%	95.42%	9,372
69	397.02	Comm. Eq. - Fixed Radio		-	-	-	100%	95.42%	-
70	397.05	Comm. Eq. -Telemetering		-	-	-	100%	95.42%	-
71	398.00	Miscellaneous Equipment		252,898	-	252,898	100%	95.42%	241,304
72	399.01	Other Tangible Property-Servers Hardware		(40,286)	-	(40,286)	100%	95.42%	(38,439)
73	399.02	Other Tangible Property-Servers Software		-	-	-	100%	95.42%	-
74	399.03	Other Tangible Property-Network-Hardware		10,549	-	10,549	100%	95.42%	10,066
75	399.05	Other Tangible Property-MF Hardware		-	-	-	100%	95.42%	-
76	399.06	Other Tangible Property-PC Hardware		15,604	-	15,604	100%	95.42%	14,889
77	399.07	Other Tangible Property-PC Software		243,681	-	243,681	100%	95.42%	232,509
78	399.08	Other Tangible Property-Application Software		-	-	-	100%	95.42%	-
79	RWIP	Retirement Work in Progress		49,757	-	49,757	100%	95.42%	47,476
80		Total Tex. Div. Gen. Off. Plant Allocated to WTX System (Sum Ln 60 through Ln 79)		\$ 937,391	\$ (11,874)	\$ 925,517			\$ 883,088
81									
82		Total WTX System Plant (Ln 56 + Ln 80)		\$ 145,400,813	\$ (11,874)	\$ 145,388,939			\$ 145,346,509
83									

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Reference	Per Books Accumulated Depreciation	Adjustments (1)	Adjusted Accumulated Depr Balances	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Accumulated Depreciation
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h)	(i) = (f) * (g) * (h)
84	<u>SSU - General Office (Div 002):</u>								
85	<u>General Plant</u>								
86	390.00	Structures & Improvements		\$ 408,529	\$ -	\$ 408,529	7.73%	95.42%	\$ 30,132
87	390.09	Improvements to Leased Premises		8,970,747	(372,287)	8,598,460	7.73%	95.42%	634,190
88	391.00	Office Furniture & Equipment		5,955,554	(121,797)	5,833,757	7.73%	95.42%	430,276
89	391.01	Office Furniture & Equipment		-	-	-	7.73%	95.42%	-
90	391.02	Remittance Processing Equipment		-	-	-	7.73%	95.42%	-
91	391.03	Office Furniture & Equipment		-	-	-	7.73%	95.42%	-
92	392.00	Transportation Equipment		3,546	-	3,546	7.73%	95.42%	262
93	393.00	Stores Equipment		-	-	-	7.73%	95.42%	-
94	394.00	Tools & Work Equipment		101,081	-	101,081	7.73%	95.42%	7,455
95	395.00	Laboratory Equipment		-	-	-	7.73%	95.42%	-
96	397.00	Communication Equipment - Telephone		1,774,856	-	1,774,856	7.73%	95.42%	130,907
97	398.00	Miscellaneous Equipment		36,581	-	36,581	7.73%	95.42%	2,698
98	399.00	Other Tangible Property		163,365	-	163,365	7.73%	95.42%	12,049
99	399.01	Other Tangible Property-Servers Hardware		17,683,721	-	17,683,721	7.73%	95.42%	1,304,285
100	399.02	Other Tangible Property-Servers Software		14,653,628	-	14,653,628	7.73%	95.42%	1,080,797
101	399.03	Other Tangible Property-Network-Hardware		2,036,795	-	2,036,795	7.73%	95.42%	150,226
102	399.04	Other Tangible Property-CPU		-	-	-	7.73%	95.42%	-
103	399.05	Other Tangible Property-MF Hardware		-	-	-	7.73%	95.42%	-
104	399.06	Other Tangible Property-PC Hardware		777,115	-	777,115	7.73%	95.42%	57,317
105	399.07	Other Tangible Property-PC Software		236,291	-	236,291	7.73%	95.42%	17,428
106	399.08	Other Tangible Property-Application Software		27,059,721	(532,268)	26,527,453	7.73%	95.42%	1,956,566
107	399.09	Other Tangible Property-System Software		39,956	-	39,956	7.73%	95.42%	2,947
108	399.24	Other Tangible Property-GenStartupCost		-	-	-	7.73%	95.42%	-
109	RWIP	Retirement Work in Progress		-	-	-	7.73%	95.42%	-
110		Total (Sum Ln 86 through Ln 109)		\$ 79,901,486	\$ (1,026,351)	\$ 78,875,135			\$ 5,817,535
111									
112	<u>SSU - General Office (Div 002):</u>								
113	<u>General Plant</u>								
114	Greenville Data Center								
115	390.05	G-Structures & Improvements		\$ 2,779,715	\$ -	\$ 2,779,715	2.84%	95.42%	\$ 75,256
116	391.04	G-Office Furniture & Equip.		27,728	-	27,728	2.84%	95.42%	751
117		Total (Sum of Ln 115 through Ln 116)		\$ 2,807,442	\$ -	\$ 2,807,442			\$ 76,006
118									
119	<u>SSU - General Office (Div 002):</u>								
120	<u>General Plant</u>								
121	ALIGN Project								
122	399.31	ALGN-Servers Hardware		\$ 10,277	\$ -	\$ 10,277	0%	95.42%	\$ -
123	399.32	ALGN-Servers Software		7,318	-	7,318	0%	95.42%	-
124	399.38	ALGN-Applications Software		917,843	-	917,843	0%	95.42%	-
125		Total (Sum of Ln. 122 through Ln. 124)		\$ 935,438	\$ -	\$ 935,438			\$ -

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Reference	Per Books Accumulated Depreciation	Adjustments (1)	Adjusted Accumulated Depr Balances	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Accumulated Depreciation
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h)	(i) = (f) * (g) * (h)
126									
127	SSU - General Office (Div 002):								
128	General Plant								
129	AEAM								
130	390.20	AEAM-Structres & Improvements		\$ (0)	\$ -	\$ (0)	10.19%	95.42%	\$ (0)
131	390.29	AEAM-Improv. To Leased Premises		(0)	-	(0)	10.19%	95.42%	(0)
132	391.20	AEAM-Office & Furniture Equip.		83,689	-	83,689	10.19%	95.42%	8,137
133	394.20	AEAM-Tools, Shop, & Garage Equip.		20,320	-	20,320	10.19%	95.42%	1,976
134	397.20	AEAM-Communication Equip.		2,898	-	2,898	10.19%	95.42%	282
135	398.20	AEAM-Miscellaneous Equip		447	-	447	10.19%	95.42%	43
136	399.21	AEAM-Other Tang. Prop-Servers-H/W		917,250	-	917,250	10.19%	95.42%	89,183
137	399.22	AEAM-Other Tang. Prop-Servers-S/W		324,978	-	324,978	10.19%	95.42%	31,597
138	399.23	AEAM-Other Tang. Prop-Network-H/W		36,123	-	36,123	10.19%	95.42%	3,512
139	399.26	AEAM-Other Tang. Prop-PC Hardware		15,134	-	15,134	10.19%	95.42%	1,471
140	399.28	AEAM-Other Tang. Prop-Application S/W		10,280,108	-	10,280,108	10.19%	95.42%	999,520
141		Total (Sum of Ln. 130 through Ln. 140)		\$ 11,680,946	\$ -	\$ 11,680,946			\$ 1,135,721
142									
143		Total SSU General Office (Ln 110 + Ln 117 + Ln 125 + Ln 141)		\$ 95,325,313	\$ (1,026,351)	\$ 94,298,962			\$ 7,029,263
144									
145	SSU - Customer Support (Div 012):								
146	General Plant								
147	389.00	Land & Land Rights		\$ -	\$ -	\$ -	9.70%	99.96%	\$ -
148	390.00	Structures & Improvements		1,114,580	-	1,114,580	9.70%	99.96%	108,075
149	390.09	Improvements to Leased Premises		1,464,153	(335)	1,463,818	9.70%	99.96%	141,939
150	391.00	Office Furniture & Equipment		661,080	(8,654)	652,426	9.70%	99.96%	63,262
151	391.01	Office Furniture & Equipment		-	-	-	9.70%	99.96%	-
152	391.02	Remittance Processing Equipment		-	-	-	9.70%	99.96%	-
153	391.03	Office Furniture & Equipment		-	-	-	9.70%	99.96%	-
154	397.00	Communication Equipment - Telephone		893,350	-	893,350	9.70%	99.96%	86,623
155	398.00	Miscellaneous Equipment		8,773	-	8,773	9.70%	99.96%	851
156	399.00	Other Tangible Property		310,890	-	310,890	9.70%	99.96%	30,145
157	399.01	Other Tangible Property-Servers Hardware		3,321,754	-	3,321,754	9.70%	99.96%	322,093
158	399.02	Other Tangible Property-Servers Software		855,082	-	855,082	9.70%	99.96%	82,913
159	399.03	Other Tangible Property-Network-Hardware		261,533	-	261,533	9.70%	99.96%	25,359
160	399.06	Other Tangible Property-PC Hardware		384,882	-	384,882	9.70%	99.96%	37,320
161	399.07	Other Tangible Property-PC Software		108,878	-	108,878	9.70%	99.96%	10,557
162	399.08	Other Tangible Property-Application Software		22,453,469	-	22,453,469	9.70%	99.96%	2,177,194
163	399.24	Other Tangible Property-GenStartupCost		-	-	-	9.70%	99.96%	-
164	RWIP	Retirement Work in Progress		-	-	-	9.70%	99.96%	-
165		Total (Sum Ln 147 through Ln 164)		\$ 31,838,422	\$ (8,989)	\$ 31,829,433			\$ 3,086,332

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Reference	Per Books Accumulated Depreciation	Adjustments (1)	Adjusted Accumulated Depr Balances	West Texas General Office Allocation Factor	WTX Direct Allocation Factor	Allocated Accumulated Depreciation
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h)	(i) = (f) * (g) * (h)
166									
167	SSU - Customer Support (Div 012):								
168	General Plant								
169	Charles K. Vaughn Training Center								
170	389.10	CKV-Land & Land Rights		\$ -	\$ -	\$ -	4.20%	99.96%	\$ -
171	390.10	CKV-Structures & Improvements		2,067,332	-	2,067,332	4.20%	99.96%	86,796
172	391.10	CKV-Office Furniture & Equip		17,714	-	17,714	4.20%	99.96%	744
173	392.10	CKV-Transportation Equipment		77,650	-	77,650	4.20%	99.96%	3,260
174	394.10	CKV-Tools, Shop and Garage Eq		62,766	-	62,766	4.20%	99.96%	2,635
175	395.10	CKV-Laboratory Equipment		13,591	-	13,591	4.20%	99.96%	571
176	397.10	CKV-Communication Equipment		123,797	-	123,797	4.20%	99.96%	5,198
177	398.10	CKV-Miscellaneous Equipment		115,765	-	115,765	4.20%	99.96%	4,860
178	399.10	CKV-Other Tangible Property		88,548	-	88,548	4.20%	99.96%	3,718
179	399.16	CKV-Oth Tang Prop-PC Hardware		198,147	-	198,147	4.20%	99.96%	8,319
180	399.17	CKV-Oth Tang Prop-PC Software		61,102	-	61,102	4.20%	99.96%	2,565
181	399.18	CKV-Other Tangible Property		8,022	-	8,022	4.20%	99.96%	337
182		Total (Sum of Ln. 170 through Ln. 181)		\$ 2,834,434	\$ -	\$ 2,834,434			\$ 119,003
183									
184		Total SSU Customer Support (Ln 165 + Ln 182)		\$ 34,672,856	\$ (8,989)	\$ 34,663,867			\$ 3,205,335
185									
186		Total SSU Plant Allocated to WTX System (Ln 143 + Ln 184)		\$ 129,998,169	\$ (1,035,340)	\$ 128,962,829			\$ 10,234,597
187									
188		Total West Texas System Accumulated Depreciation (Ln 82 + Ln 186)							\$ 155,581,107
189									
190		Note:							
191		1. Please see relied file, "Schedule C & D Adjustments.xlsx" for details related to adjustments shown in Col (e). The adjustments include removal of SSU projects							
192		previously disallowed and other known and measurable adjustments to accumulated depreciation.							

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
CASH WORKING CAPITAL
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Test Year Expenses (b)	Reference (c)	Avg. Daily Expense (d)=(b)/365	Revenue Lag (e)	Expense Lag (f)	Net Lag (g)=(e)-(f)	Working Capital Requirement (h)=(d)x(g)
1	Total Gas Supply Expense	\$ 83,660,712	Detail Trial Balance	\$ 229,207	38.54	41.65	(3.11)	\$ (712,835)
2								
3	Operation & Maintenance							
4	Other O&M - Labor (1), (2)	\$ 13,509,720		37,013	38.54	29.29	9.25	\$ 342,370
5	Other O&M - Non-Labor	26,853,238	Ln. 6 minus Ln. 4	73,571	38.54	33.37	5.17	380,360
6	Total Operation & Maintenance	\$ 40,362,959	Schedule F-1					\$ 722,729
7								
8	Taxes Other Than Income							
9	Non-Revenue Related							
10	Ad Valorem	\$ 5,461,282	Schedule F-5	14,962	38.54	213.50	(174.96)	\$ (2,617,825)
11	Payroll Taxes	526,983	Schedule F-5	1,444	38.54	34.49	4.05	5,847
12	Allocated Taxes - Ad Valorem and Other (3)	143,197		392	38.54	213.50	(174.96)	(58,640)
13	Allocated Taxes - Payroll Taxes (4)	579,871		1,589	38.54	34.49	4.05	6,434
14	Total Non-Revenue Related Taxes	\$ 6,711,333	Sum Ln 10 through Ln 13					\$ (2,674,183)
15								
16	Revenue Related							
17	Local Franchise Tax	\$ 8,763,453	Detail Trial Balance	24,009	38.54	65.68	(27.14)	\$ (651,680)
18	State Gas Transportation	4,555	Detail Trial Balance	12	38.54	94.73	(56.19)	(701)
19	Total Revenue Related Taxes	\$ 8,768,008	Sum Ln 17 through Ln 18					\$ (652,381)
20								
21	Total Taxes Other Than Income Taxes	\$ 15,479,341	Sum of Ln 14 end Ln 19					\$ (3,326,565)
22								
23	State Income Tax ("Gross Margin")	\$ 936,943	Schedule F-6	2,567	38.54	(46.50)	85.04	\$ 218,295
24	Current Federal Income Tax (5)	5,721,631		15,676	38.54	37.50	1.04	16,303
25	Interest on Customer Deposits	4,954	Schedule F-7	14	38.54	331.83	(293.29)	(3,981)
26								
27	Total Cash Working Capital Requirement (6)	\$ 146,166,539						\$ (3,086,054)
28								

Notes:

1. Includes WTX Division and SSU Labor and WTX Division MIP/VPP (excludes SSU MIP/VPP).
2. WP_F-2.1, Col (g) Ln 21 + WP_F-2.1, Col (c) Ln 25 + WP_F-5.1, Col (b) Ln 27 + WTX MIP/VPP.
3. Schedule F-5, Col. (d), Ln. 4 plus Schedule F-5, Col. (d), Ln. 5 minus Schedule E, Col. (b), Ln. 13.
4. WP_F-5.1, Col. (b), Ln. 32 plus relied file, "FY16 Trial Balance_WTX and SSU.xlsx", cell B42.
5. If (Schedule F-6, Col. (b) Ln. 12 minus WP_E-1, Col. (d) Ln. 144 plus WP_B-6, Col. (d) Ln. 144) is less than zero, then zero will be utilized.
6. Cash Working Capital Revenue and Expense Lags are per the 2013 West Texas SOI Cash Working Capital Study.

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
BEGINNING BALANCE ACCUMULATED DEFERRED INCOME TAXES (1) (2)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Assets / (Liabilities) - Per Book Balances at 09/30/2015	Adjustments (3)	Assets / (Liabilities) - Adjusted Balances at 09/30/2015
	(a)	(b)	(c)	(d) = (b) + (c)
1	<u>West Texas System Direct:</u>			
2	MIP / VPP Accrual	\$ (44,372)	\$ -	\$ (44,372)
3	Worker's Comp Insurance Reserve	34,340		34,340
4	FAS 106 Adjustment	(355,664)		(355,664)
5	CWIP	(1,540,667)	1,540,667	-
6	RWIP	(575,023)		(575,023)
7	Fixed Asset Cost Adjustment	(80,680,415)		(80,680,415)
8	Depreciation Adjustment	(49,283,790)		(49,283,790)
9	Deferred Gas Costs	2,658,717	(2,658,717)	-
10	Over Recoveries of PGA	(4,460,670)	4,460,670	-
11	Customer Advances	320,884		320,884
12	Deferred Expense Projects	3,828		3,828
13	Capitalized Selling Expense	18,046		18,046
14	Allowance for Doubtful Accounts	591,627	(591,627)	-
15	Charitable Contribution Carryover	-	-	-
16	Prepayments	-		-
17	Rate Case Accrual	931,237	(931,237)	-
18	TX Rule 8.209 Reg Asset Deferral	(1,616,286)		(1,616,286)
19	Regulatory Liability - Atmos 109	(35)		(35)
20				
21	Total West Texas System Direct (Sum Ln 2 through Ln 19)	\$ (133,998,244)	\$ 1,819,756	\$ (132,178,488)
22				

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
BEGINNING BALANCE ACCUMULATED DEFERRED INCOME TAXES (1) (2)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Assets / (Liabilities) - Per Book Balances at 09/30/2015	Adjustments (3)	Assets / (Liabilities) - Adjusted Balances at 09/30/2015
	(a)	(b)	(c)	(d) = (b) + (c)
23	<u>West Texas General Office (Div 010):</u>			
24	Ad Valorem Taxes	\$ (331,725)	\$ -	\$ (331,725)
25	MIP / VPP Accrual	174,117		174,117
26	Self Insurance - Adjustment	-	-	-
27	Vacation Accrual	-		-
28	Worker's Comp Insurance Reserve	131,649		131,649
29	SEBP Adjustment	580,180		580,180
30	FAS 106 Adjustment	11,586,530		11,586,530
31	CWIP	206,494	(206,494)	-
32	RWIP	(4,133)		(4,133)
33	Fixed Asset Cost Adjustment	2,950,128		2,950,128
34	Depreciation Adjustment	(2,184,615)		(2,184,615)
35	Section 481(a) TPR	(1,171,510)		(1,171,510)
36	Deferred Gas Costs	-	-	-
37	Over Recoveries of PGA	-	-	-
38	Deferred Expense Projects	(13,408)		(13,408)
39	Capitalized Selling Expense	296		296
40	UNICAP Section 263A Costs	238,657		238,657
41	481(a) UNICAP	-		-
42	Allowance for Doubtful Accounts	108,762	(108,762)	-
43	Clearing Account - Adjustment	-	-	-
44	Charitable Contribution Carryover	-	-	-
45	Prepayments	-		-
46	Rate Case Accrual	(943,309)	943,309	-
47	WACOG to FIFO Adjustment	5,589		5,589
48	Reg Asset Benefit Accrual	(327,850)		(327,850)
49	Intra Period Tax Allocation	-	-	-
50	Regulatory Liability - Atmos 109	-		-
51				
52	Subtotal (Sum Ln 24 through Ln 50)	\$ 11,005,850	\$ 628,054	\$ 11,633,905
53				
54	West Texas General Office Allocation Factor	100%	100%	100%
55	West Texas System Direct Allocation Factor	95.42%	95.42%	95.42%
	Total West Texas General Office Allocated to WTX System (Ln 52 x Ln 54 x Ln 55)	\$ 10,501,299	\$ 599,262	\$ 11,100,561
56				
57				
58	Total WTX System (Ln 21 + Ln 56)	\$ (123,496,944)	\$ 2,419,018	\$ (121,077,927)
59				

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
BEGINNING BALANCE ACCUMULATED DEFERRED INCOME TAXES (1) (2)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Assets / (Liabilities) - Per Book Balances at 09/30/2015	Adjustments (3)	Assets / (Liabilities) - Adjusted Balances at 09/30/2015
	(a)	(b)	(c)	(d) = (b) + (c)
60	<u>SSU - Customer Support (Div 012):</u>			
61	MIP / VPP Accrual	\$ 2,696,072	\$ (2,696,072)	\$ -
62	Vacation Accrual	-		-
63	Worker's Comp Insurance Reserve	705		705
64	FAS 106 Adjustment	-		-
65	CWIP	(522,164)	522,164	-
66	RWIP	(745)		(745)
67	Fixed Asset Cost Adjustment	(43,780,403)		(43,780,403)
88	Depreciation Adjustment	11,859,027		11,859,027
69	Clearing Account - Adjustment	-		-
70	Charitable Contribution Carryover	-	-	-
71	Prepayments	-		-
72	Intra Period Tax Allocation	-	-	-
73				
74	Total (Sum Ln 61 through Ln 72)	\$ (29,747,509)	\$ (2,173,908)	\$ (31,921,416)
75				
76	West Texas General Office Allocation Factor	9.70%	9.70%	9.70%
77	West Texas System Direct Allocation Factor	99.96%	99.96%	99.96%
	Customer Support Allocated to West Texas System			
78	(Ln 74 x Ln 76 x Ln 77)	\$ (2,884,459)	\$ (210,792)	\$ (3,095,251)
79				

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
BEGINNING BALANCE ACCUMULATED DEFERRED INCOME TAXES (1) (2)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Assets / (Liabilities) - Per Book Balances at 09/30/2015 (b)	Adjustments (3) (c)	Assets / (Liabilities) - Adjusted Balances at 09/30/2015 (d) = (b) + (c)
	(a)			
80	<u>SSU - General Office (Div 002):</u>			
81	Directors Deferred Bonus	\$ 140,541	\$ -	\$ 140,541
82	MIP / VPP Accrual	(1,944,142)	1,944,142	-
83	Miscellaneous Accrued	28,510		28,510
84	Self Insurance - Adjustment	2,386,432	(2,386,432)	-
85	Vacation Accrual	-		-
86	Worker's Comp Insurance Reserve	68,217		68,217
87	Rabbi Trust - True Up	-	-	-
88	SEBP Adjustment	24,888,020	(24,888,020)	-
89	Restricted Stock Grant Plan	6,917,886		6,917,886
90	Rabbi Trust	1,442,650	(1,442,650)	-
91	Excess Capital Loss over Capital Gain	-		-
92	Restricted Stock - MIP	11,152,323	(11,152,323)	-
93	Director's Stock Awards	4,870,800		4,870,800
94	Director's Stock - Temp	-		-
95	Pension Expense	(35,639,201)		(35,639,201)
96	FAS 106 Adjustment	8,766,482		8,766,482
97	CWIP	(2,150,230)	2,150,230	-
98	RWIP	(3,915)		(3,915)
99	Fixed Asset Cost Adjustment	(33,282,595)		(33,282,595)
100	Depreciation Adjustment	9,880,161		9,880,161
101	Section 481(a) Cushion Gas	549,284	(549,284)	-
102	Section 481(a) Line Pack Gas	66,648	(66,648)	-
103	IRS Audit Assessment - Cost	-	-	-
104	IRS Audit Assessment - Accum	-	-	-
105	PGA - Amended Item	-	-	-
106	Amortization - LGS Acq. 1810.13523	-	-	-
107	Deferred Expense Projects	0		0
108	UNICAP - IRS Audit	-	-	-
109	Allowance for Doubtful Accounts	2	(2)	-
110	Clearing Account - Adjustment	3,409		3,409
111	Charitable Contribution Carryover	11,423,536	(11,423,536)	-
112	Prepayments	(3,837,217)		(3,837,217)
113	Partnership Investment - Unitary	-	-	-
114	Inventory Adjustment	-	-	-
115	Stock Option Expense	-		-
116	Tax Free Interest - Temp	-		-
117	Federal & State Tax Interest	271,005		271,005

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
BEGINNING BALANCE ACCUMULATED DEFERRED INCOME TAXES (1) (2)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Assets / (Liabilities) - Per Book Balances at 09/30/2015	Adjustments (3)	Assets / (Liabilities) - Adjusted Balances at 09/30/2015
	(a)	(b)	(c)	(d) = (b) + (c)
118	Prepayments - IRS Audits	-		-
119	VA Charitable Contributions	(10,286,479)	10,286,479	-
120	Intra Period Tax Allocation	-		-
121	Regulatory Liability - Atmos 109	-	-	-
122	FD - NOL Credit Carryforward - Non Reg	(223,209,326)	223,209,326	-
123	FD - NOL Credit Carryforward - Utility	530,457,730		530,457,730
124	FD - NOL Credit Carryforward - Other	(8,887,801)	8,887,801	-
125	ST - State Net Operating Loss	-	-	-
126	ST - State Bonus Depreciation	-	-	-
127	FD - FAS 115 Adjustment	(2,731,369)		(2,731,369)
128	FD - Other	-	-	-
129	FD - Federal Benefit on State Bonus	-	-	-
130	FD - Federal Benefit on State NOL	-	-	-
131	FD - FAS 158 Measure Date Change	-	-	-
132	FD - AMT Minimum Tax Credit	10,099,286		10,099,286
133	ST - Enterprise Zone ITC	1,166,272	(1,166,272)	-
134	FD - Treasury Lock Adjustment - Realized	10,720,230		10,720,230
135	FD - Treasury Lock Adjustment - Unrealized	40,346,642	(40,346,642)	-
136	FD - Federal Tax on Enterprise ITC	(408,195)	408,195	-
137				
138	Total (Sum Ln 81 through Ln 136)	\$ 353,265,598	\$ 153,464,363	\$ 506,729,960
139				
140	West Texas General Office Allocation Factor	7.73%	7.73%	7.73%
141	West Texas System Direct Allocation Factor	95.42%	95.42%	95.42%
	SSU General Office Allocated to WTX System			
142	(Ln 138 x Ln 140 x Ln 141)	\$ 26,055,551	\$ 11,318,958	\$ 37,374,510
143				
	Total SSU ADIT Allocated to West Texas System			
144	(Ln 78 + Ln 142)	\$ 23,171,093	\$ 11,108,166	\$ 34,279,259
145				
146	Grand Total WTX System ADIT (Ln 58 + Ln 144)	\$ (100,325,852)	\$ 13,527,184	\$ (86,798,668)
147				

148 Notes:

- 149 1. Includes FERC Accounts 190, 282 and 283.
150 2. Credit amounts are in parentheses.
151 3. Adjustments are for those items not included in rate base for ratemaking purposes.

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
OPERATION AND MAINTENANCE EXPENSES
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	FERC Acct (a)	Description (b)	Per Book Amount (c)	Adjustments (d)	Adjusted Amount (e) = (c) + (d)
1	835	Natural gas storage - Maintenance of measuring equipment	\$ -	\$ -	\$ -
2	840	Natural gas storage - Operation supervision and engineering	-	-	-
3	841	Natural gas storage - Operation labor and expenses	-	-	-
4	856	Transmission - Mains expenses	16,067	(15)	16,051
5	857	Transmission - Measuring and regulating station expenses	36,803	(37)	36,766
6	859	Transmission - Other expenses	-	-	-
7	860	Transmission - Rents	1,209	-	1,209
8	861	Transmission - Maintenance supervision	1,116	-	1,116
9	863	Transmission - Maintenance of mains	11,572	(1)	11,571
10	864	Transmission - Maintenance of compressor station equipment	(16)	-	(16)
11	865	Transmission - Maintenance of measuring equipment	214	-	214
12	870	Operation Supervision and Engineering	1,114,357	(12,944)	1,101,413
13	871	Distribution Load Dispatching	2,975	(3)	2,972
14	871.1	Distribution Odorization	658	-	658
15	872	Distribution Compressor station labor and expenses	-	-	-
16	874	Mains and Services Expenses	5,714,202	24,460	5,738,662
17	875	Measuring and Regulating Station Expenses - General	1,032,009	(892)	1,031,118
18	876	Measuring and Regulating Station Expenses - Industrial	15,181	(17)	15,164
19	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	-	-
20	878	Meter and House Regulator Expenses	2,289,046	(2,254)	2,286,792
21	879	Customer Installations Expenses	361,741	(358)	361,383
22	880	Other Expenses	662,676	(39)	662,637
23	881	Rents	586,355	-	586,355
24	885	Maintenance Supervision and Engineering	11,963	-	11,963
25	886	Maintenance of Structures and Improvements	9,435	-	9,435
26	887	Maintenance of Mains	137,180	(1)	137,179
27	888	Distribution - Maintenance of Compressor Station Equipment	-	-	-
28	889	Maint. of Measuring and Regulating Station Equip. - General	17,498	(20)	17,478
29	890	Maint. of Measuring and Regulating Station Equip. - Industrial	2,409	(3)	2,407

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
OPERATION AND MAINTENANCE EXPENSES
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	FERC Acct (a)	Description (b)	Per Book Amount (c)	Adjustments (d)	Adjusted Amount (e) = (c) + (d)
30	891	Maint. of Measuring and Regulating Station Equip. - City Gate	-	-	-
31	892	Maintenance of Services	-	-	-
32	893	Maintenance of Meters and House Regulators	-	-	-
33	894	Maintenance of Other Equipment	1,066	-	1,066
34	901	Supervision	-	-	-
35	902	Meter Reading Expense	960,678	(2,024)	958,655
36	903	Customer Records and Collection Expenses	429,927	(435)	429,492
37	904	Uncollectible Accounts	1,258,761	651,292	1,910,053
38	905	Customer Accounts - Miscellaneous Customer Accounts Expense	-	-	-
39	907	Customer Service and Informational - Supervision	-	-	-
40	908	Customer Assistance Expenses	-	-	-
41	909	Informational and Instructional Advertising Expenses	89,793	(65,890)	23,904
42	910	Miscellaneous Customer Service and Informational Expenses	-	-	-
43	911	Supervision	190	-	190
44	912	Demonstrating and Selling Expenses	467,429	(28,265)	439,164
45	913	Advertising Expenses	95	-	95
46	920	A&G - Administrative and General Salaries	54,448	(62)	54,386
47	921	Office Supplies and Expenses	18,438	-	18,438
48	922	Administrative Expenses Transferred - Credit	23,007,503	(1,340,311)	21,667,192
49	923	Outside Services Employed	50,589	(149)	50,440
50	924	Property Insurance	191,940	(383)	191,557
51	925	Injuries and Damages	81,412	-	81,412
52	926	Employee Pensions and Benefits	2,988,342	(259,026)	2,729,316
53	929	A&G Duplicate Charges-Cr	100	(100)	-
54	930	Miscellaneous General Expense	-	-	-
55	930.2	A&G - Miscellaneous General Expense	33	(224,960)	(224,927)
56	932	Maintenance of General Plant	-	-	-
57					
58		Total Operation and Maintenance Expenses (Sum of Ln 1 through Ln 56)	\$ 41,625,395	\$ (1,262,436)	\$ 40,362,959
59					

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 ADJUSTMENTS TO OPERATION AND MAINTENANCE EXPENSES
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	FERC Account	Account Description	Base Labor	Medical and Dental Benefits	Pensions and Retiree Medical Benefits	Property Insurance	Blank Sheet	Employee Expense	SSU Service-Level Factors	Miscellaneous Adjustments	Uncollectible Expense	Rule Compliance	Blank Sheet	Total Adjustments
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
1	836	Natural gas storage - Maintenance of measuring equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	840	Natural gas storage - Operation supervision and engineering	-	-	-	-	-	-	-	-	-	-	-	-
3	841	Natural gas storage - Operation labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-
4	856	Transmission - Mains expenses	(15)	-	-	-	-	-	-	-	-	-	-	(15)
5	857	Transmission - Measuring and regulating station expenses	(37)	-	-	-	-	-	-	-	-	-	-	(37)
6	858	Transmission - Other expenses	-	-	-	-	-	-	-	-	-	-	-	-
7	860	Transmission - Rents	-	-	-	-	-	-	-	-	-	-	-	-
8	861	Transmission - Maintenance supervision	-	-	-	-	-	-	-	-	-	-	-	-
9	863	Transmission - Maintenance of mains	(1)	-	-	-	-	-	-	-	-	-	-	(1)
10	864	Transmission - Maintenance of compressor station equipment	-	-	-	-	-	-	-	-	-	-	-	-
11	865	Transmission - Maintenance of measuring equipment	-	-	-	-	-	-	-	-	-	-	-	-
12	870	Operation Supervision and Engineering	(894)	-	-	-	-	-	-	(11,826)	-	(524)	-	(12,944)
13	871	Distribution Load Dispatching	(3)	-	-	-	-	-	-	-	-	-	-	(3)
14	871.1	Distribution Odorization	-	-	-	-	-	-	-	-	-	-	-	-
15	872	Distribution Compressor station labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	874	Mains and Services Expenses	(2,468)	-	-	-	-	-	-	26,927	-	-	-	24,460
17	875	Measuring and Regulating Station Expenses - General	(892)	-	-	-	-	-	-	-	-	-	-	(892)
18	876	Measuring and Regulating Station Expenses - Industrial	(17)	-	-	-	-	-	-	-	-	-	-	(17)
19	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	-	-	-	-	-	-	-	-	-	-	-
20	878	Meter and House Regulator Expenses	(2,190)	-	-	-	-	-	-	(64)	-	-	-	(2,254)
21	879	Customer Installations Expenses	(358)	-	-	-	-	-	-	-	-	-	-	(358)
22	880	Other Expenses	(39)	-	-	-	-	-	-	-	-	-	-	(39)
23	881	Rents	-	-	-	-	-	-	-	-	-	-	-	-
24	885	Maintenance Supervision and Engineering	-	-	-	-	-	-	-	-	-	-	-	-
25	886	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-
26	887	Maintenance of Mains	(1)	-	-	-	-	-	-	-	-	-	-	(1)
27	888	Distribution - Maintenance of Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-
28	889	Maint. of Measuring and Regulating Station Equip. - General	(20)	-	-	-	-	-	-	-	-	-	-	(20)
29	890	Maint. of Measuring and Regulating Station Equip. - Industrial	(3)	-	-	-	-	-	-	-	-	-	-	(3)
30	891	Maint. of Measuring and Regulating Station Equip. - City Gate	-	-	-	-	-	-	-	-	-	-	-	-
31	892	Maintenance of Services	-	-	-	-	-	-	-	-	-	-	-	-
32	893	Maintenance of Meters and House Regulators	-	-	-	-	-	-	-	-	-	-	-	-
33	894	Maintenance of Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-
34	901	Supervision	-	-	-	-	-	-	-	-	-	-	-	-
35	902	Meter Reading Expense	(1,081)	-	-	-	-	-	-	(943)	-	-	-	(2,024)
36	903	Customer Records and Collection Expenses	(382)	-	-	-	-	-	-	(43)	-	-	-	(435)
37	904	Uncollectible Accounts	-	-	-	-	-	-	-	-	651,292	-	-	651,292
38	905	Customer Accounts - Miscellaneous Customer Accounts Expense	-	-	-	-	-	-	-	-	-	-	-	-
39	907	Customer Service and Informational - Supervision	-	-	-	-	-	-	-	-	-	-	-	-
40	908	Customer Assistance Expenses	-	-	-	-	-	-	-	-	-	-	-	-
41	909	Informational and Instructional Advertising Expenses	-	-	-	-	-	-	-	(65,890)	-	-	-	(65,890)
42	910	Miscellaneous Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-	-	-	-
43	911	Supervision	-	-	-	-	-	-	-	-	-	-	-	-
44	912	Demonstrating and Selling Expenses	(249)	-	-	-	-	-	-	(27,192)	-	(524)	-	(28,265)
45	913	Advertising Expenses	-	-	-	-	-	-	-	-	-	-	-	-
46	920	A&G - Administrative and General Salaries	(62)	-	-	-	-	-	-	-	-	-	-	(62)
47	921	Office Supplies and Expenses	-	-	-	-	-	-	-	-	-	-	-	-
48	922	Administrative Expenses Transferred - Credit	50,065	112,508	(87,897)	(567)	-	(37,983)	(1,280,428)	(56,459)	-	(590)	-	(1,340,311)
48	823	Outside Services Employed	-	-	-	-	-	-	-	(149)	-	-	-	(149)
50	824	Property Insurance	-	-	-	(383)	-	-	-	-	-	-	-	(383)
51	925	Injuries and Damages	-	-	-	-	-	-	-	-	-	-	-	-
52	926	Employee Pensions and Benefits	-	278,669	(452,727)	-	-	-	-	(74,966)	-	-	-	(259,026)
53	929	A&G Duplicate Charges-Cr	-	-	-	-	-	-	-	(100)	-	-	-	(100)
54	930	Miscellaneous General Expense	-	-	-	-	-	-	-	-	-	-	-	-
55	930.2	A&G - Miscellaneous General Expense	-	-	-	-	-	-	-	-	-	-	-	-
56	932	Maintenance of General Plant	-	-	-	-	-	(224,960)	-	-	-	-	-	(224,960)
57		Total Adjustments to Operation and Maintenance Expenses (Sum of Ln 1 through Ln 56)	\$ 41,645	\$ 391,177	\$ (550,624)	\$ (840)	\$ -	\$ (262,943)	\$ (1,280,428)	\$ (248,707)	\$ 651,292	\$ (1,808)	\$ -	\$ (1,282,438)
58														
59		Adjustment Reference:	WP_F-2.1	WP_F-2.2	WP_F-2.3	WP_F-2.4	WP_F-2.5	WP_F-2.6	WP_F-2.7	WP_F-2.8	WP_F-2.9	WP_F-2.10	WP_F-2.11	

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
BASE LABOR ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Shared Services - Customer Support (b)	Shared Services - General Office (c)	Shared Services - Total (d)	WTX System Direct (e)	WTX General Office (Div. 10) (f)	Total Adjustment (g)
1	Annualized October 2016 Employee Salaries (1) (5)	\$ 28,791,482	\$ 47,161,594	\$ 75,953,075	\$ 21,494,529	\$ 21,494,529	
2							
3	Test Year Base Labor (5)	28,184,026	47,267,730	75,451,756	21,516,809	21,516,809	
4							
5	Base Labor Adjustment Total (Ln 1 - Ln 3)	\$ 607,456	\$ (106,136)	\$ 501,320	\$ (22,281)	\$ (22,281)	
6							
7	SSU to WTX General Office Allocation Factor (2) (3)	9.70%	7.73%	8.71%	100.00%	100.00%	
8	WTX General Office to WTX Direct Allocation Factor (2) (3)	99.96%	95.42%	97.69%	100.00%	95.42%	
9	Subtotal (Ln 5 x Ln 7 x Ln 8)	\$ 56,902	\$ (7,828)		\$ (22,281)	\$ (21,259)	
10							
11	WTX Base Labor Allocation Factor (6)				50.34%	45.48%	
12							
13	Total Allocated Base Labor Adjustment (Ln 9 x Ln 11)	\$ 58,902	\$ (7,828)		\$ (11,216)	\$ (9,669)	
14							
15	O&M Expense Factor (2) (3)	97.73%	95.76%	96.74%	57.67%	20.18%	
16							
17	Test Year Base Labor O&M Expense Adjustment (Ln 13 x Ln 15)	\$ 57,562	\$ (7,497)		\$ (6,468)	\$ (1,952)	
18							
19	Adjustment Summary:						
20	Account 922	\$ 57,562	\$ (7,497)		\$ -	\$ -	\$ 50,065
21	Other O&M Accounts (4)	-	-		(6,468)	(1,952)	(8,420)
22	Total (Ln 20 + Ln 21)	\$ 57,562	\$ (7,497)		\$ (6,468)	\$ (1,952)	\$ 41,645

23 Notes:

- 24 1. Annual salaries are base labor only and do not include items such as overtime and bonuses.
- 25 2. Shared Services based on FY17 factors, adjusted to the four-factor formula including Operating Income.
- 26 3. West Texas factors are based upon actual test year ratios.
- 27 4. The factors in Col (d) are a calculation derived from the totals of Customer Support and General Office and are only used in the calculation of other employee-related adjustments.
- 28 5. Distribution by account is based upon per book O&M test year labor (See Page 2).
- 29 6. SSU amounts exclude cost centers which do not allocate to the West Texas Division and employee time charged below the line for rate making purposes.
- 30 7. Allocates Total West Texas Base Labor to the West Texas General Office and West Texas Direct Divisions. Not applicable to Columns (b) through (d).

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
BASE LABOR ADJUSTMENT - DISTRIBUTION OF WTX DIRECT BY FERC ACCOUNT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	FERC Account	Account Description	Per Book O&M Labor	Ratio of Labor by Account	Base Labor Adjustment Allocated by Account
	(a)	(b)	(c)	(d)	(e) = (c) x (d)
1	835	Natural gas storage - Maintenance of measuring equipment	\$ -	0.0000%	\$ -
2	840	Natural gas storage - Operation supervision and engineering	-	0.0000%	-
3	856	Transmission - Mains expenses	13,334	0.1815%	(15)
4	857	Transmission - Measuring and regulating station expenses	32,293	0.4395%	(37)
5	863	Transmission - Maintenance of mains	1,122	0.0153%	(1)
6	865	Transmission - Maintenance of measuring equipment	-	0.0000%	-
7	870	Operation Supervision and Engineering	518,069	7.0502%	(594)
8	871	Distribution Load Dispatching	2,593	0.0353%	(3)
9	874	Mains and Services Expenses	2,152,426	29.2914%	(2,466)
10	875	Measuring and Regulating Station Expenses - General	778,096	10.5888%	(892)
11	876	Measuring and Regulating Station Expenses - Industrial	15,181	0.2066%	(17)
12	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	0.0000%	-
13	878	Meter and House Regulator Expenses	1,911,235	26.0092%	(2,190)
14	879	Customer Installations Expenses	312,547	4.2533%	(358)
15	880	Other Expenses	34,178	0.4651%	(39)
16	887	Maintenance of Mains	550	0.0075%	(1)
17	889	Maint. of Measuring and Regulating Station Equip. - General	17,232	0.2345%	(20)
18	890	Maint. of Measuring and Regulating Station Equip. - Industrial	2,409	0.0328%	(3)
19	892	Maintenance of Services	-	0.0000%	-
20	901	Customer accounts-Operation supervision	-	0.0000%	-
21	902	Meter Reading Expense	943,000	12.8329%	(1,081)
22	903	Customer Records and Collection Expenses	342,223	4.6572%	(392)
23	907	Customer Service and Informational - Supervision	-	0.0000%	-
24	912	Demonstrating and Selling Expenses	217,375	2.9582%	(249)
25	920	A&G - Administrative and General Salaries	54,448	0.7410%	(62)
26		Total (Sum of Ln 1 through Ln 25)	\$ 7,348,313	100.0000%	\$ (8,420)

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
MEDICAL AND DENTAL BENEFITS ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description (a)	Shared Services (b)	West Texas (c)	Total Adjustment (d)
1	FY 2017 Projected Expense per Employee (1)	\$ 13,619	\$ 13,619	
2				
3	Number of Employees at End of Test Period (3)	1,067	345	
4				
5	Sub-Total (Ln 1 x Ln 3)	\$ 14,531,105	\$ 4,698,436	
6				
7	Test Year Medical and Dental Cost	13,165,135	4,191,976	
8				
9	Medical and Dental Cost Adjustment (Ln 5 - Ln 7)	\$ 1,365,970	\$ 506,460	
10				
11	West Texas General Office Allocation Factor (2)	8.71%	100.00%	
12	West Texas Direct Allocation Factor (2)	97.69%	95.42%	
13	Allocated Medical and Dental Cost Adjustment (Ln 9 x Ln 11 x Ln 12)	\$ 116,294	\$ 483,242	
14				
15	Labor Expense Factor (2)	96.74%	57.67%	
16				
17	Test Year Medical and Dental Expense Adjustment (Ln 13 x Ln 15)	\$ 112,508	\$ 278,669	
18				
19	Adjustment Summary:			
20	Account 922	\$ 112,508	\$ -	\$ 112,508
21	Account 926	-	278,669	278,669
22	Total (Ln 20 + Ln 21)	\$ 112,508	\$ 278,669	\$ 391,177
23				
24				
25	Notes:			
26	1. Costs are based on the projected Fiscal Year 2017 expense per employee.			
27	2. Shared Services based on FY17 factors, adjusted to the four-factor formula including Operating Income.			
28	West Texas factors are based upon actual test year ratios.			
29	3. SSU amounts exclude cost centers which do not allocate to West Texas Division for rate making purposes.			

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
PENSIONS AND RETIREE MEDICAL BENEFITS ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Shared Services			WTX			Adjustment Total
		Pension Account Plan ("PAP")	Supplemental Executive Retirement Plan ("SEBP/SERP")	Post-Retirement Medical Plan ("FAS 106")	Pension Account Plan ("PAP")	Supplemental Executive Retirement Plan ("SERP")	Post-Retirement Medical Plan ("FAS 106")	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Fiscal Year 2016 Willis Towers Watson Report as adjusted (1), (4)	\$ 5,121,407		\$ 2,907,650	\$ 1,620,681	\$ 34,291	\$ 1,575,782	
2	O&M Expense Factor (2)	96.84%		96.84%	55.44%	100.00%	55.44%	
3	Fiscal Year 2016 Actuarially Determined O&M Benefits (Ln 1 x Ln 2)	\$ 4,959,669	\$ -	\$ 2,815,824	\$ 898,450	\$ 34,291	\$ 873,559	
4	Texas Division Allocation Factor (2)	8.31%		8.31%	100.00%	100.00%	100.00%	
5	West Texas Allocation Factor (2), (3)	97.00%		97.00%	95.03%	95.03%	95.03%	
6	West Texas Benefits Expense Included in Rates - Proposed (Ln 3 x Ln 4 x Ln 5)	\$ 399,591	\$ -	\$ 226,865	\$ 853,831	\$ 32,588	\$ 830,176	\$ 2,343,051
7								
8	West Texas Benefits Expense Benchmark (5)	\$ 485,637	\$ -	\$ 278,716	\$ 951,541	\$ 53,231	\$ 1,174,549	\$ 2,893,675
9								
10	Test Year Adjustment (Ln 6 minus Ln 8)	\$ (36,046)	\$ -	\$ (51,851)	\$ (97,711)	\$ (20,643)	\$ (344,373)	\$ (550,624)
11								
12	Adjustment Summary:							
13	Account 922	\$ (36,046)	\$ -	\$ (51,851)	\$ -	\$ -	\$ -	\$ (87,897)
14	Account 926	-	-	-	(97,711)	(20,643)	(344,373)	(462,727)
15	Total (Ln 13 + Ln 14)	\$ (36,046)	\$ -	\$ (51,851)	\$ (97,711)	\$ (20,643)	\$ (344,373)	\$ (550,624)

Notes:

1. Studies not applicable to West Texas or Shared Services are omitted.
2. Shared Services' ratios in Columns (b) and (d) are based upon FY16 factors, as adjusted for the 4-Factor method including Operating Income.
3. Column (c) factors are based on Cost Center 1908. West Texas factors are based upon actual test year ratios.
3. West Texas percentages reflect FY17 allocation factors.
4. SSU amounts exclude cost centers which do not allocate to West Texas Division for rate making purposes.
5. The Settlement reached in the 2013 WTX SOI set the benchmark for October 1, 2015 - March 14, 2016. The 2015 WTX Cities RRM Settlement Agreement set the benchmark for March 15, 2016 - September 30, 2016.

**ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 PENSIONS AND RETIREE MEDICAL BENEFITS FOR APPROVAL
 TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description	Shared Services		WTX			Total
		Pension Account Plan ("PAP")	Post-Retirement Medical Plan ("FAS 106")	Pension Account Plan ("PAP")	Post-Retirement Medical Plan ("FAS 106")	Supplemental Executive Retirement Plan ("SERP")	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	FY 2016 Towers Watson Amounts (Excluding Removed Cost Centers)	\$ 5,121,407	\$ 2,907,650	\$ 1,620,681	\$ 1,575,782	\$ 34,291	
2	Texas Division Allocation Factor	8.31%	8.31%	100.00%	100.00%	100.00%	
3	West Texas Allocation Factor	97.00%	97.00%	95.03%	95.03%	95.03%	
4	FY 2016 Towers Watson Benefit Costs (Excluding Removed Cost Centers) Allocated to WTX (Ln 1 x Ln 2 x Ln 3)	\$ 412,621	\$ 234,264	\$ 1,540,194	\$ 1,497,525	\$ 32,588	
5	O&M and Capital Allocation Factor	100.00%	100.00%	100.00%	100.00%	100.00%	
6	FY 2016 Towers Watson Benefit Costs To Approve (Excluding Removed Cost Centers) (Ln 4 x Ln 5)	\$ 412,621	\$ 234,264	\$ 1,540,194	\$ 1,497,525	\$ 32,588	\$ 3,717,192
7							
8							
9	Summary of Costs to Approve:						
10							
11							
12	Total Pension Account Plan ("PAP")	\$ 412,621		\$ 1,540,194			\$ 1,952,816
13	Total Post-Retirement Medical Plan ("FAS 106")		\$ 234,264		\$ 1,497,525		1,731,788
14	Total Supplemental Executive Retirement Plan ("SERP")					\$ 32,588	32,588
15	Total (Ln 12 + Ln 13 + Ln 14)	\$ 412,621	\$ 234,264	\$ 1,540,194	\$ 1,497,525	\$ 32,588	\$ 3,717,192
16							
17							
18	O&M Expense Factor (WP_F-2.3, Ln 2)	96.84%	96.84%	55.44%	55.44%	100.00%	
19							
20	Expense Portion (Ln 15 x Ln 18)	\$ 399,591	\$ 226,865	\$ 853,831	\$ 830,176	\$ 32,588	\$ 2,343,051
21							
22	Capital Factor (1 - Ln 18)	3.16%	3.16%	44.56%	44.56%	0.00%	
23							
24	Capital Portion (Ln 15 x Ln 22)	\$ 13,031	\$ 7,398	\$ 686,363	\$ 667,348	\$ -	\$ 1,374,141
25							
26	Total (Ln 20 + Ln 24)	\$ 412,621	\$ 234,264	\$ 1,540,194	\$ 1,497,525	\$ 32,588	\$ 3,717,192

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
PROPERTY INSURANCE ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description (a)	SSU - General Office (b)	SSU - Customer Support (c)	West Texas (d)	Total Adjustment (e)
1	<u>Premium Adjustment:</u>				
2	Annual Premium - Current Policy (TME March 2016) (1)	\$ 144,564	\$ 118,520	\$ 464,069	
3	Less: Test Year Premium Amount	160,271	121,818	465,095	
4	Subtotal (Ln 2 - Ln 3)	\$ (15,707)	\$ (3,298)	\$ (1,026)	
5	West Texas Division Allocation Factor (2)	7.73%	9.70%	100.00%	
6	West Texas Allocation Factor (2)	95.42%	99.96%	100.00%	
7	Allocated Total Adjustment (Ln 4 x Ln 5 x Ln 6)	\$ (1,158)	\$ (320)	\$ (1,026)	
8	O&M Expense Factor (2)	26.26%	79.14%	37.32%	
9	Total Premium Adjustment (Ln 7 x Ln 8)	\$ (304)	\$ (253)	\$ (383)	
10					
11	Summary by Account:				
12	Account 922	\$ (304)	\$ (253)	\$ -	\$ (557)
13	Account 924	-	-	(383)	(383)
14	Totals (Ln 12 + Ln 13)	\$ (304)	\$ (253)	\$ (383)	\$ (940)

17 Notes:

- 18 1. Line 2, Annual Premium - Current Policy, does not include the insurance premium amount associated with
19 CWIP as per GUD No. 10170 Final Order FOF Nos. 192 and 193.
20 2. Shared Services' ratios are based upon Cost Center factors 1915 for General Office and 1212 for Customer
21 Support, as adjusted for the four-factor method including Operating Income (see WP_F-2.7).
22 West Texas factors are based upon actual test year ratios.

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
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TEST YEAR ENDING SEPTEMBER 30, 2016**

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File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
EMPLOYEE EXPENSE ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description (a)	Shared Services - Customer Support (b)	Shared Services - General Office (c)	West Texas (d)	WTX General Office (e)	Total Adjustment (f)
1	<u>Twelve Months Ended September 30, 2016:</u>					
2	Employee Expense Adjustment	\$ 168,422	\$ 311,797	\$ 101,083	\$ 129,829	
3	West Texas Division Allocation Factor (1)	9.70%	7.73%	100.00%	100.00%	
4	West Texas Allocation Factor (1)	99.96%	95.42%	100.00%	95.42%	
	Allocated Employee Expense Totals					
5	(Ln 2 x Ln 3 x Ln 4)	\$ 16,331	\$ 22,997	\$ 101,083	\$ 123,877	
6	O&M Expense Factor (1) (2)	97.73%	95.76%	100.00%	100.00%	
7	Subtotal (Ln 5 x Ln 6)	<u>\$ 15,960</u>	<u>\$ 22,023</u>	<u>\$ 101,083</u>	<u>\$ 123,877</u>	<u>\$ 262,943</u>
8						
9	Summary by Account					
10	Account 922	\$ (15,960)	\$ (22,023)	\$ -	\$ -	\$ (37,983)
11	Account 930.2	-	-	(101,083)	(123,877)	(224,960)
12	Total (Ln 10 + Ln 11)	<u>\$ (15,960)</u>	<u>\$ (22,023)</u>	<u>\$ (101,083)</u>	<u>\$ (123,877)</u>	<u>\$ (262,943)</u>
13						
14	Notes:					
15	1. See WP_F-2.1, Col (b) and Col (c), Ln 7, Ln 8 and Ln 15, as applicable, for the Shared Services factors, as adjusted.					
16	2. West Texas costs are directly charged and not allocated.					

File Date: December 1, 2016

ATKOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 SHARED SERVICES ("SSU") SERVICE-LEVEL FACTORS ADJUSTMENT
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Per Book		FY 2017		Texas Division		West Texas		Total	SSU Allocated to Capital (i) (i) = (b)*g*(h) + (c)*a*(h)	Expense Allocated to West Texas Direct (k) = (j) - (i)
		SSU O&M (Labor)	SSU O&M (Non-Labor)	Total SSU O&M Expense	Capitalization Rate (Labor Exp)	Capitalization Rate (Non-Labor Exp)	Four Factor Allocation Factor (2), (3)	Allocation Factor (2), (3)	(j) = (d) x (g) x (h)			
(a)	(b)	(c)	(d) = (b) + (c)	(e)	(f)	(g)	(h)	(i) = (d) x (g) x (h)	(j) = (b)*g*(h) + (c)*a*(h)	(k) = (j) - (i)		
1	1001 SS Dallas President & COO (7)	\$ 529,664	\$ 1,285,089	\$ 1,814,753	73.74%	73.74%	7.73%	95.42%	\$ 133,848	\$ 98,696	\$ 35,152	
2	1101 SS Dallas Chief Financial Officer	508,677	1,057,481	1,566,158	73.74%	73.74%	7.73%	95.42%	115,365	85,067	30,298	
3	1105 SS Dallas Audit	-	4,882,407	4,882,407	0.00%	0.00%	7.73%	95.42%	345,857	-	345,857	
4	1106 SS Dallas Treasurer	415,731	552,582	968,313	77.15%	77.15%	7.73%	95.42%	71,419	55,098	16,321	
5	1107 SS Dallas Treasury	437,225	931,643	1,368,868	73.74%	73.74%	7.73%	95.42%	102,438	75,535	26,903	
6	1108 SS Dallas Risk Management	395,558	911,217	1,306,775	80.00%	80.00%	7.73%	95.42%	52,129	41,703	10,426	
7	1110 SS Dallas Procurement	103,744	104,651	208,395	46.84%	46.84%	7.80%	95.42%	15,810	7,234	8,576	
8	1112 SS Dallas Mail & Supply	121,107	387,829	508,936	15.73%	17.50%	7.80%	95.42%	38,389	6,209	32,180	
9	1114 SS Dallas Vice Pres & Controller	351,803	411,899	763,702	29.34%	29.34%	7.73%	95.42%	58,328	16,528	41,800	
10	1118 SS Dallas Taxation	212,454	754,743	967,197	2.37%	2.37%	7.73%	95.42%	72,072	1,711	70,361	
11	1117 SS Dallas Acctg Services	299,522	210,331	510,453	65.19%	65.19%	7.73%	95.42%	37,549	24,544	13,005	
12	1118 SS Dallas Supply Chain	417,748	299,388	717,136	46.51%	46.51%	7.80%	95.42%	53,372	24,821	28,551	
13	1119 SS Dallas General Accounting	441,384	289,280	730,664	73.74%	73.74%	7.73%	95.42%	62,414	38,549	23,865	
14	1120 SS Dallas Accounts Payable	473,004	300,093	773,097	31.54%	31.54%	7.73%	95.42%	57,021	17,985	39,036	
15	1121 SS Dallas Plant Accounting	805,291	356,590	1,161,881	91.20%	91.20%	7.73%	95.42%	70,944	64,703	6,241	
16	1123 SS Dallas Gas Accounting	247,139	217,215	464,354	0.00%	0.00%	7.73%	95.42%	34,338	-	34,338	
17	1125 SS Dallas Financial Reporting	809,035	735,277	1,544,312	0.00%	0.00%	7.73%	95.42%	115,378	-	115,378	
18	1126 SS Dallas Payroll	387,501	414,809	802,310	73.74%	73.74%	7.73%	95.42%	56,953	42,003	14,950	
19	1128 SS Dallas Property & Sales Tax	1,223,144	1,400,894	2,624,038	2.50%	2.50%	7.73%	95.42%	193,839	4,858	188,981	
20	1129 SS Dallas Income Tax	438,273	489,236	927,509	2.00%	2.00%	7.73%	95.42%	66,968	1,339	65,629	
21	1130 SS Dallas Business Planning and Analysis	727,864	448,323	1,176,187	56.50%	56.50%	7.73%	95.42%	86,751	49,088	37,663	
22	1131 SS Dallas Media Relations	130,425	95,525	225,950	0.00%	0.00%	7.80%	95.42%	16,816	-	16,816	
23	1132 SS Dallas Investor Relations (5)	332,649	688,282	1,020,931	0.00%	0.00%	7.73%	0.00%	-	-	-	
24	1133 SS Dallas Corporate Communications	745,721	1,495,137	2,240,858	0.00%	0.00%	7.73%	95.42%	184,392	-	184,392	
25	1134 SS Dallas IT	1,345,397	1,428,574	2,773,971	38.57%	38.57%	7.73%	95.42%	204,513	78,922	125,591	
26	1135 SS Dallas IT E&C, Corporate Systems	1,831,640	5,316,447	7,148,087	23.12%	33.50%	7.73%	95.42%	527,215	182,596	344,619	
27	1137 SS Dal-IT Engineering & Operations	3,392,841	10,893,256	14,286,097	24.96%	36.71%	7.73%	95.42%	1,053,689	357,412	696,277	
28	1141 SS Dallas Gas Purchase Accounting	492,741	210,137	702,878	0.00%	0.00%	9.89%	95.42%	66,328	-	66,328	
29	1144 SS Dallas Rate Administration	693,863	310,333	1,004,196	0.00%	0.00%	9.89%	95.42%	94,782	-	94,782	
30	1145 SS Dallas Revenue Accounting	285,034	151,852	436,886	0.00%	0.00%	9.89%	95.42%	40,378	-	40,378	
31	1150 SS Dallas Strategic Planning	400,734	691,880	1,092,614	55.56%	55.56%	7.73%	95.42%	73,549	41,083	32,466	
32	1153 SS Dallas Distribution Acctg	613,642	284,960	898,602	0.00%	0.00%	7.80%	95.42%	84,788	-	84,788	
33	1154 SS Dallas Rates & Regulatory	1,489,541	1,240,738	2,730,279	74.97%	74.97%	7.80%	95.42%	203,720	152,734	50,986	
34	1155 SS Dallas Texas Gas Pipeline Accounting	84,872	39,387	124,259	0.00%	0.00%	0.00%	95.42%	-	-	-	
35	1156 SS Dal-IT Customer Services Systems	2,175,341	4,503,029	6,678,370	12.27%	28.48%	9.70%	99.96%	647,566	150,235	497,331	
36	1158 SS CCC IT Support	-	2,220,284	2,220,284	0.00%	0.00%	9.70%	99.96%	215,289	-	215,289	
37	1159 SS Dallas Director Technical Training	343,546	1,831,494	2,175,040	0.00%	0.00%	7.73%	95.42%	180,430	-	180,430	
38	1161 SS Dallas Benefits and Payroll Accounting	366,804	135,961	502,765	73.74%	73.74%	7.73%	95.42%	37,082	27,343	9,739	
39	1164 SS Dallas IT Security	895,631	2,174,546	3,070,177	17.00%	17.00%	7.73%	95.42%	224,232	38,119	186,113	
40	1167 SS Dal-IT Enterprise Architecture	448,537	193,659	642,196	20.00%	60.00%	7.80%	95.42%	47,793	15,323	32,470	
41	1171 SS Regulatory Accounting Services	172,233	66,808	239,041	74.97%	74.97%	7.80%	95.42%	18,014	13,505	4,509	
42	1201 SS Dallas President & CEO	1,063,037	3,564,895	4,627,932	73.74%	73.74%	7.73%	95.42%	341,339	251,693	89,646	
43	1205 SS Dallas SVP Utility Operations	371,529	758,203	1,129,732	16.89%	12.02%	7.73%	95.42%	83,325	12,625	70,700	
44	1209 SS Dallas Safety & Compliance	343,132	1,228,482	1,571,614	0.00%	0.00%	7.80%	95.42%	118,967	-	118,967	
45	1212 SS CSC-Customer Contact Management	13,826,455	7,861,101	21,687,556	20.86%	20.86%	9.70%	99.96%	2,112,624	440,678	1,671,946	
46	1213 SS Dallas Quality Assurance	518,351	178,868	697,219	0.00%	0.00%	9.70%	99.96%	67,703	-	67,703	
47	1214 SS Dallas Workforce Management	639,040	237,128	876,168	0.00%	0.00%	9.70%	99.96%	75,281	-	75,281	
48	1215 SS Dispatch Operations	4,088,388	1,711,945	5,800,333	0.00%	0.00%	9.70%	99.96%	560,487	-	560,487	
49	1216 SS Dallas CSO Training & Knowledge Mgmt (7)	830,193	410,870	1,241,063	0.00%	0.00%	9.70%	99.96%	120,320	-	120,320	
50	1224 SS Dallas CSO Human Resources	488,757	999,523	1,488,280	0.00%	0.00%	9.70%	99.96%	144,117	-	144,117	
51	1226 SS Dallas Customer Service (8)	1,110,627	2,180,825	3,291,452	2.43%	18.32%	9.70%	99.96%	319,126	41,348	277,778	
52	1227 SS Dallas Business Processes & Change Management (8)	1,995,816	1,458,212	3,454,028	3.80%	22.93%	7.80%	95.42%	257,138	30,673	226,465	
53	1228 SS Dallas Customer Revenue Management	7,971,621	3,910,348	11,881,969	0.00%	0.00%	9.70%	99.96%	1,152,132	-	1,152,132	

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 SHARED SERVICES ("SSU") SERVICE-LEVEL FACTORS ADJUSTMENT
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Per Book		FY 2017		Texas Division		West Texas		Total	SSU Allocated to Capital (j) + (c)*g/h	Expense Allocated to West Texas Direct (k) = (i) - (j)
		SSU O&M (Labor)	SSU O&M (Non-Labor)	Total SSU O&M Expense	Capitalization Rate (Labor Exp)	Capitalization Rate (Non-Labor Exp)	Four Factor Allocation Factor (2), (3)	Allocation Factor (2), (3)	(i) = (d) x (g) x (h)			
(a)	(b)	(c)	(d) = (b) + (c)	(e)	(f)	(g)	(h)	(i) = (d) x (g) x (h)	(j) = (b*e*g/h) + (c*f*g/h)	(k) = (i) - (j)		
54	1229 SS Dallas Pipeline Safety	636,850	794,883	1,433,732	30.00%	30.00%	7.80%	95.42%	106,704	32,011	74,693	
55	1401 SS Dallas Employment & Employee Relations	544,249	562,021	1,106,270	0.00%	0.00%	7.73%	95.42%	81,594	-	81,594	
56	1402 SS Dallas Executive Compensation	-	465,021	465,021	0.00%	0.00%	7.73%	95.42%	34,288	-	34,288	
57	1403 SS Dallas Human Resources - Vice Pres	578,599	467,267	1,045,866	0.00%	0.00%	7.73%	95.42%	77,139	-	77,139	
58	1405 SS Dallas Compensation & Benefits	611,813	528,558	1,140,371	0.00%	0.00%	7.73%	95.42%	84,109	-	84,109	
59	1407 SS Dallas Facilities	610,860	1,058,669	1,669,549	28.28%	28.28%	7.73%	95.42%	123,140	36,051	87,079	
60	1408 SS Dallas Employee Development	807,017	1,097,204	1,904,220	0.00%	0.00%	7.73%	95.42%	140,448	-	140,448	
61	1414 SS Tech Training Delivery	236,810	1,535,578	2,372,488	0.00%	0.00%	7.90%	95.42%	178,571	-	178,571	
62	1415 SS Tech Training Prog & Curriculum	187,432	71,799	259,232	0.00%	0.00%	7.80%	95.42%	19,293	-	19,293	
63	1416 SS Dallas Compensation and HRMS (7)	779,236	578,255	1,357,491	0.00%	0.00%	7.73%	95.42%	100,123	-	100,123	
64	1420 SS Dallas EAPC	-	68,139	68,139	0.00%	0.00%	7.73%	95.42%	5,025	-	5,025	
65	1463 SS HR Benefit Variance	-	(612,890)	(612,890)	15.73%	17.50%	7.73%	95.42%	(45,204)	(7,911)	(57,294)	
66	1501 SS Corporate Legal	2,785,770	2,799,501	5,585,271	52.29%	52.29%	7.73%	95.42%	411,949	215,402	196,546	
67	1502 SS Corporate Secretary	-	1,440,659	1,440,659	0.00%	0.00%	7.73%	95.42%	106,258	-	106,258	
68	1503 SS Corporate Governmental Affairs	380,719	892,568	1,273,287	0.00%	0.00%	7.80%	95.42%	56,063	-	56,063	
69	1504 SS Corporate Central Records	192,447	495,155	687,602	73.74%	73.74%	7.80%	95.42%	51,174	37,734	13,440	
70	1505 SS Corporate Gas Contract Administration	183,262	68,759	252,022	0.00%	0.00%	7.80%	95.42%	18,035	-	18,035	
71	1506 SS Corporate Energy Assistance	482,140	390,831	872,971	0.00%	0.00%	9.89%	95.42%	80,482	-	80,482	
72	1821 SS Gas Supply Executive	349,313	503,647	852,959	0.00%	0.00%	7.75%	95.42%	63,074	-	63,074	
73	1822 SS Dallas-Regional Gas Supply	246,719	128,343	375,062	0.00%	0.00%	17.03%	95.42%	60,945	-	60,945	
74	1823 SS Dallas Gas Contract Admin	355,821	170,823	526,644	0.00%	0.00%	9.89%	95.42%	49,678	-	49,678	
75	1825 SS Franklin-Gas Control & Storage	285,464	183,573	469,037	0.00%	0.00%	18.94%	95.42%	88,920	-	88,920	
76	1828 SS New Orleans Gas Supply & Services	187,203	312,493	499,696	0.00%	0.00%	9.89%	95.42%	47,154	-	47,154	
77	1827 SS Regional Supply Planning	423,366	303,276	726,641	0.00%	0.00%	9.89%	95.42%	65,570	-	65,570	
78	1828 SS Jackson-West Region Gas Supply & Services	110,512	78,035	188,546	0.00%	0.00%	0.00%	95.42%	-	-	-	
79	1829 SS Franklin-East Region Gas Supply & Services	-	38,887	38,887	0.00%	0.00%	0.00%	95.42%	-	-	-	
80	1831 SS Dallas Gas Supply	-	35,068	35,068	0.00%	0.00%	0.00%	95.42%	-	-	-	
81	1833 SS Dallas-Corporate Gas Supply Risk Mgmt	105,838	102,697	208,535	0.00%	0.00%	9.89%	95.42%	19,679	-	19,679	
82	1835 SS Franklin Gas Control	958,194	619,264	1,577,458	0.00%	0.00%	18.94%	95.42%	285,074	-	285,074	
83	1836 SS TBS-System Support	250,219	198,878	449,097	0.00%	0.00%	7.75%	95.42%	32,433	-	32,433	
84	1837 SS TBS-Application Support	688,867	280,332	969,199	0.00%	0.00%	7.75%	95.42%	71,682	-	71,682	
85	1838 SS TBS-Technical Support	573,232	330,358	903,591	0.00%	0.00%	7.75%	95.42%	66,519	-	66,519	
86	1839 SS TBS-Transportation & Scheduling	203,299	88,640	291,939	0.00%	0.00%	7.75%	95.42%	21,588	-	21,588	
87	1901 SS Dallas Employee Relocation Exp (Div 02) (8)	83,665	85,275	168,970	0.00%	0.00%	7.73%	95.42%	12,463	-	12,463	
88	1901 SS Dallas Employee Relocation Exp (Div 12) (8)	14,524	5,080	19,604	0.00%	0.00%	9.70%	99.96%	1,909	-	1,909	
89	1903 SS Dallas Controller - Miscellaneous (1)	-	-	-	0.00%	0.00%	0.00%	95.42%	-	-	-	
90	1904 SS Dallas Performance Plan (5)	-	12,362,821	12,362,821	30.50%	30.50%	7.73%	0.00%	-	-	-	
91	1905 SS Outside Director Retirement Cost	-	2,929,896	2,929,896	0.00%	0.00%	7.73%	95.42%	216,097	-	216,097	
92	1908 SS Dallas SEBP (5)	-	5,156,431	5,156,431	0.00%	0.00%	73.74%	7.73%	-	-	-	
93	1910 SS Dallas Overhead Capitalized (4)	-	(66,473,030)	(66,473,030)	0.00%	0.00%	8.26%	0.00%	-	-	-	
94	1913 SS Dallas Fleet and Corporate Sourcing	541,269	171,446	712,715	46.75%	46.75%	7.80%	95.42%	53,043	24,798	28,246	
95	1915 SS Dallas Insurance	-	19,701,748	19,701,748	0.00%	0.00%	73.74%	7.73%	1,463,127	1,071,493	381,634	
96	1933 SS Dallas Enterprise Team Meeting	-	69,934	69,934	0.00%	0.00%	7.73%	95.42%	5,158	-	5,158	
97	1954 SS Dallas Culture Council	-	2,500	2,500	0.00%	0.00%	7.73%	95.42%	184	-	184	
98												
99	TOTAL (Sum of Ln 1 through Ln 97)	\$ 73,459,351	\$ 73,603,561	\$ 147,062,912					\$ 15,299,581	\$ 3,879,638	\$ 11,419,943	
100												
101	Allocated Shared Services O&M to West Texas System Direct										12,700,371	
102												
103	Total Adjustment to Account 922 (Ln 99 - Ln 101)										\$ (1,280,428)	
104												
105	Notes:											
106	1. The amount in cost center 1803 of (\$1,145,383) was not allocated during the test period.											
107	2. Factors are displayed only if applicable to West Texas.											
108	3. Based on FY 2017 factors, adjusted to the four-factor formula including Operating Income.											
109	4. The Total represents the amount that would be credited from Cost Center 1910.											
110	5. Allocation percentages have been set to zero to align with GUD No. 10170 for cost centers 1132, 1904 and 1908.											
111	6. Cost center 1901 expenses have been divided between General Office (Div 002) and Customer Support (Div 012) and separately allocated.											
112	7. Cost Center 1001 has been reactivated, and 1216 and 1416 have been added since the Test Year Ending September 30, 2016 West Texas RRM Filing.											
113	8. Moved eight (8) BPCM employees from cost center 1227 to 1225.											

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ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
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Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
1	002	1001 SS Dallas President and COO	Costs associated with the President and Chief Operating Officer
2	002	1101 SS Dallas Chief Financial Officer	Costs associated with the CFO
3	002	1105 SS Dallas Audit	Costs associated with internal and external audit services.
4	002	1106 SS Dallas Treasurer	Costs associated with the VP, Treasurer who manages Treasury, Procurement and Risk Management. The Treasurer supports the overall financing needs of the Company for both O&M and capital projects.
5	002	1107 SS Dallas Treasury	Costs associated with treasury operations
6	002	1108 SS Dallas Risk Management	Costs associated with insurance and risk management
7	002	1110 SS Dallas Procurement	Costs associated with purchasing and mail room activities
8	002	1112 SS Dallas Mail & Supply	Costs associated with mail services at the Dallas corporate office
9	002	1114 SS Dallas Vice Pres & Controller	Costs associated with the VP, Controller
10	002	1116 SS Dallas Taxation	Costs associated with the VP, Tax
11	002	1117 SS Dallas Accg Services	Costs associated with management of General Accounting, Accounts Payable, Plant Accounting and Payroll departments
12	002	1118 SS Dallas Supply Chain	Costs associated with management of products and services for Operations.
13	002	1119 SS Dallas General Accounting	Costs associated with maintaining the general books and records of the Company
14	002	1120 SS Dallas Accounts Payable	Costs associated with the processing and payment of the Company's bills
15	002	1121 SS Dallas Plant Accounting	Costs associated with the recordkeeping for the Company's fixed assets
16	002	1123 SS Dallas Gas Accounting	Costs associated with the management of utility margin accounting, utility rate administration, and Texas and Louisiana pipeline accounting.
17	002	1125 SS Dallas Financial Reporting	Costs associated with the preparation and distribution of both internal and external reporting
18	002	1126 SS Dallas Payroll	Costs associated with paying the Company's employees
19	002	1128 SS Dallas Property & Sales Tax	Costs associated with the management and handling of the Company's property and sales tax activities
20	002	1129 SS Dallas Income Tax	Costs associated with the processing of the Company's income taxes
21	002	1130 SS Dallas Business Planning and Analysis	Costs associated with the planning and budgeting activities of the Company
22	002	1131 SS Dallas Media Relations	Costs associated with communicating customer service and safety messages to the media, business and industry leaders. Costs associated with crisis communications functions including training staff on media relations, interviews, press conferences, and press queries to better inform the public and our customers in a crisis. Costs associated with video creation and dissemination to the public to educate customers and stakeholders on the environmental and safe and reliable benefits of natural gas.

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ATMOS ENERGY CORPORATION
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SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
23	002	1132 SS Dallas Investor Relations	<p>Performs a number of significant activities directly related to attracting capital investment and maintaining important relationships with the investing community. Such activities include, but are not limited to:</p> <ol style="list-style-type: none"> 1.) Accompanying executive management at all discussions with the investing public and financial press to maintain compliance with SEC Regulation FD, applicable to all publicly trade companies. 2.) Initiating, building and maintaining relationships with the financial analyst community and individual investors, as well as serving as the first point of contact between the Company and institutional and individual investors. 3.) Preparing and presenting financial presentations throughout the year as needed and overseeing the issuance of financial press releases at least four times per year to report and explain the financial performance of the Company. 4.) Keeping executive management apprised of investor opinions and concerns. 5.) Reviewing research reports submitted by analysts and providing accurate feedback to foster reporting accuracy. 6.) Maintaining knowledge of other companies that are considered to be Atmos Energy's peers. 7.) Providing management and the Company's Board of Directors with information regarding developments in the financial markets and perceptions of investors that may have use in formulating the Company's long and short-term practices and policies. 8.) Serving on the Company's 7-member Financial Information Committee to review all SEC filings to ensure appropriate and accurate disclosures are made. 9.) Prepare and provide all operating divisions, treasurer, risk management, and all SSU departments with a comprehensive presentation explaining the strategy, financial performance, rate and regulatory strategy, etc. to use as a communication tool for all stakeholders. 10.) Overseeing the Stock Transfer Agent's administration of the Company's Direct Stock Purchase Plan and Dividend Reinvestment Plan, as well as ongoing plan redesign to ensure best practices. <p>Providing investors with reliable, comprehensive information about the Company is a critical step in attracting equity investment capital. This information may be especially important in attracting non-institutional equity investors who do not have access to the range of analysts' reports, and attracting such investment has both near-term and longer-term direct benefits to the Company. The near-term benefits result from rising equity prices, which immediately translate to lower cost common equity, and ultimately ratemaking benefits through lower rates. For example, increased investment and higher equity prices lowers the yield calculation, as shown in the common Discounted Cash Flow formulation of the cost of capital. In a similar vein, the longer-term benefits derive from providing lower cost equity to maintain and expand the utility system.</p>
24	002	1133 SS Dallas Communications	Costs associated with internal and external corporate communications including the annual report to shareholders.
25	002	1134 SS Dallas IT	Costs associated with the VP, CIO who manages all IT functions, and the direct reports to the CIO.
26	002	1135 SS Dallas IT E&O, Corporate Systems	Costs associated with the maintenance and support of the Company's information systems (software)

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WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
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Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
27	002	1137 SS Dal-IT Engineering & Operations	Costs associated with the maintenance and support of the Company's data center. Operational services include - <ul style="list-style-type: none"> • IT Systems and network engineering • Service desk • Desktop support • Hardware and software maintenance for infrastructure items • Support and administration of our database and SAP Basis environments • The IT Quality Assurance (testing) processes
28	002	1141 SS Dallas Gas Purchase Accounting	Costs associated with the accounting for the utility's distribution gas purchases.
29	002	1144 SS Dallas Rate Administration	Costs associated with filing PGA, tariffs and recovering gas costs
30	002	1145 SS Dallas Revenue Accounting	Costs associated with the accounting for the utility's distribution gross margin.
31	002	1150 SS Dallas Strategic Planning	Costs associated with the VP, Strategic Planning who manages Business Planning & Analysis and Rates & Regulatory Affairs.
32	002	1153 SS Dallas Distribution Acctg	Costs associated with the accounting for the utility's distribution revenues.
33	002	1154 SS Dallas Rates & Regulatory	Costs associated with rate case and regulatory work. Purpose is to manage the Company's rate strategy for regulated rates as well as the rate and regulatory activity for Atmos' eight state operating area. The primary activity is the establishment of base rates through rate cases or formula ratemaking mechanisms. The department currently has approximately twenty base rate case filings or formula mechanisms to manage in order to effect rate changes in its various jurisdictions as well as monthly, quarterly and annual reports to meet reporting requirements.
34	002	1155 SS Dallas Texas Gas Pipeline Acctg	Costs associated with accounting for the Texas and Louisiana gas pipeline systems.
35	012	1156 SS Dal-IT Customer Services Systems	Costs associated with developing and supporting Customer Service technologies. Also includes development and support of the interfaces between our internal systems and external vendors; and support and administration of our business intelligence / reporting environment. Costs include labor, software maintenance, and related expenses.
36	012	1158 SS CCC IT Support	Costs associated with supporting the IT activities in the Customer Contact Centers. Supports both the Amarillo and Waco customer contact centers, providing telephone and IT support for our contact centers. Costs in this center include hardware maintenance and software maintenance for call center equipment and software, and telephone access charges (not long distance).

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**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
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Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
37	002	1159 SS Dallas Director Technical Training	Costs associated with the planning, development and management of the Company's technical training activities. Provides oversight of technical training for the regulated divisions of the Company. Costs in this center include labor and related expenses plus the technical training materials given to students. The Technical Training Organization provides safety training including DOT mandated Operator Qualification training to all of the utility employees for Atmos Energy. The technical training for all Atmos utility divisions is managed from the Shared Services organization.
38	002	1161 SS Dallas Benefits & Payroll Acctg	Costs associated with management of payroll and benefits departments
39	002	1164 SS Dallas IT Security	Costs associated with providing the strategic direction for Cyber Security in the organization. Also includes the costs related to providing telecommunications to the corporate office (lines, equipment, etc.), network operations center and security administration.
40	002	1167 SS Da-IT Enterprise Architecture	Costs associated with setting the strategic architecture for our information systems and infrastructure. Also includes the Project Management function.
41	002	1171 SS Dallas Regulatory Accounting	Costs associated with regulatory accounting work on rate cases, special projects and other Commission requests as well as regulatory reporting to utility commissions, government and industry groups. This cost center was created to clearly identify personnel who devote their time to working on the regulatory accounting and reporting side of the business on rate cases, special projects, commission annual reports and other commission requests such as documenting the Company's cost allocation methodologies.
42	002	1201 SS Dallas President & CEO	Costs associated with the President and CEO
43	002	1205 SS Dallas SVP Utility Operations	Costs associated with the SVP Utility Operations
44	002	1209 SS Dallas Safety & Compliance	Costs associated with safety compliance and security
45	012	1212 SS CSC-Customer Contact Management	Costs associated with both the Waco and Amarillo Customer Support Centers.
46	012	1213 SS Dallas Quality Assurance	Costs associated with monitoring calls to ensure customers are given correct information and that the correct processes and procedures are followed.
47	012	1214 SS Dallas Workforce Management	Costs associated with forecasting call volume and scheduling agents to ensure we have people available to answer calls
48	012	1215 SS Dispatch Operations	Service Orders to Service techs for emergency calls and same day service. To alert first responders of emergency situations and to communicate service order information to the approximately 750 service technicians throughout the regulated divisions. Costs in this center include the labor and related expenses to staff the dispatch function twenty-four hours a day as well as building maintenance and telecom costs.
49	002	1216 SS Dallas CSO Training & Knowledge Mgmt	Costs associated with the training of CSO employees
50	012	1224 SS Dallas CSO Human Resources	Costs associated with Human Resources and Employee Development in the Customer Service Organization.

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WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
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Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
51	012	1226 SS Dallas Customer Service	Costs of management and administration of customer service organization (revenue management, customer contact and program development). Includes overall CSO management and administration (excluding Human Resources which is included in CC1224) and Regulated Operations initiatives. CSO management provides support to the contact centers as well as other CSO departments.
52	012	1227 SS Dallas Business Processes and Change Management	Define and implement business solutions and help employees understand, prepare for, and at on changes necessary to operate our business exceptionally well.
53	012	1228 SS Dallas Customer Revenue Management	Costs associated with managing customer revenue functions of billing, payment applications and collections. This center provides day-to-day support and transaction processing for customers in all states served by Atmos. Also includes the outside vendor costs of bill printing, accepting payments and collection agency fees.
54	002	1229 SS Dallas Pipeline Safety	Costs associated with the VP, Pipeline Safety for the oversight of pipe replacement activities, pipeline safety, employee safety and technical training activities.
55	002	1401 SS Dallas Employment & Employee Relations	Costs associated with recruiting, union negotiations, and maintenance of HR employee data base. Purpose is to develop, implement and administer employment related activities for the enterprise including: employee relations, labor relations, human resource management systems, corporate compliance, AA/EEO and all other components of employment. Costs charged to this cost center include labor and related expenses, software maintenance, professional association dues, contract labor, legal fees and professional reference books. These costs are a necessary component to providing human resource services to our employees and as such are reasonable and necessary to the provision of safe and reliable service.
56	002	1402 SS Dallas Executive Compensation	Costs associated with the compensation committee of the Board of Directors. Costs incurred for executive compensation work for the Human Resources Committee of the Atmos Energy Board of Directors. Also included are costs related to corporate officer annual physical exams paid by the Company. These costs are a necessary component of providing human resource services to the corporate officers that are necessary for the provision of safe and reliable service.
57	002	1403 SS Dallas Human Resources - Vice Pres	Costs associated with the SVP Human Resources.
58	002	1405 SS Dallas Compensation & Benefits	Costs associated with the management of the Company's compensation and benefit plans. The purpose is to ensure Atmos provides its employees the most cost effective pay and benefit plans that are 1) competitive within the utility sector and general industry overall, and 2) consistently applied to all nonunion employees regardless of where they work, unless the union has bargained for these benefits. Specifically, this cost center is accountable for: Group Medical Plan and Retiree Medical Plan; Group Dental Plan; Employee Assistance Plan; Group Life Insurance Plan; Optional Life Insurance Coverage (Group Variable Universal Life, Dependent Spouse and Child(ren)); Flexible Benefits Plan; Business Travel & Accident Insurance; Service Awards Program; Two Defined Contribution Plans (DC); Two Defined Benefit Plans (DB); The Master Trust (holds assets of the two DB plans); Taxable and Tax Exempt VEBA Trusts; Pension Payments to 1,500 retirees; Collection of Retiree Medical Contributions; Workers' Compensation; Group Long-Term Disability Plan; Short-Term Disability; Family Medical Leave; and Compensation Administration (Executive and Non-Executive). Costs specifically charged to this cost center are: Compensation and Benefits Costs for employees assigned

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**ATMOS ENERGY CORPORATION
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Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
			to this cost center; Service Awards Program for Shared Services; Compensation Consulting Costs and Compensation Surveys; Training Costs for assigned employees; and Business Travel and Accident Insurance Policy for all of Atmos. These costs are a necessary component to providing human resource services to our employees and as such are reasonable and necessary to the provision of safe and reliable service.
59	002	1407 SS Dallas Facilities	Costs associated with the management of the Company's facilities (offices)
60	002	1408 SS Dallas Employee Development	Costs associated with designing, developing and implementing training and development opportunities for all employees in areas of customer service, leadership, culture shaping and communication. All training and development costs including those that go into the development and delivery of training programs or participant manuals go into this cost center. This cost center also provides training and development support to both customer support centers and all divisions.
61	002	1414 SS Tech Training Delivery	Costs associated with technical training delivery
62	002	1415 SS Tech Training Prog & Curriculum	Costs associated with the technical training curriculum and program development
63	002	1416 SS Dallas Compensation and HRMS	Costs associated with the management of the Company's compensation plans and maintenance of HR employee database. The purpose is to ensure Atmos provides its employees the most cost effective pay plans that are competitive within the utility and pipeline sector and general industry overall. Costs charged to this cost center include labor and related expenses, software maintenance, salary surveys, professional association dues and contract labor. These costs are a necessary component in providing human resources services to our employees.
64	002	1420 SS Dallas EAPC	Costs associated with the Shared Services Employee Activities Planning Committee (EAPC). This committee organizes various Dallas employee-related team building activities throughout the year, including the Company's Lincoln Center United Way campaign. This includes meals incurred by the EAPC as well as office supplies and materials. This does not include employee compensation for their work on the EAPC. These costs are a necessary component to providing human resource services to our employees and as such are reasonable and necessary to the provision of safe and reliable service.
65	002	1463 SS HR Benefit Variance	Used to accumulate the differences between the actual cost of employee benefits and the budgeted benefits rate
66	002	1501 SS Corporate Legal	Costs associated with the Corporate Legal department, which includes the SVP, General Counsel & Corporate Secretary
67	002	1502 SS Dallas Corporate Secretary	Costs associated with the Board of Directors and shareholders. Costs such as Director's fees, board meeting expenses, proxy solicitation expenses and NYSE fees are recorded in this cost center.
68	002	1503 SS Corporate Governmental Affairs	Costs associated with governmental relations
69	002	1504 SS Corporate Records Management	Costs associated with the storage and maintenance of Company records
70	002	1505 SS Corporate Gas Contract Administration	Costs associated with maintaining and administering the Company's gas contracts

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SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
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Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
71	002	1508 SS Corporate Energy Assistance	Costs associated with planning, organizing, developing, monitoring and overseeing all aspects of the company's Energy Assistance and Customer Advocacy Program.
72	002	1821 SS Gas Supply Executive	Costs associated with the VP, Gas Supply & Services
73	002	1822 SS Dallas-Regional Gas Supply	Costs associated with the management of the Regional Supply department for West Texas and Mid-Tex.
74	002	1823 SS Dallas Gas Contract Admin	Costs associated with maintaining and administering the Company's gas contracts for the entire utility operations.
75	002	1825 SS Franklin-Gas Control & Storage	Costs associated with supporting Franklin Gas Control and Atmos Energy Storage Operations for all utility areas excluding Mid-Tex.
76	002	1826 SS New Orleans Gas Supply & Services	Costs associated with the Director of all the Gas Supply, Planning & Hedging departments.
77	002	1827 SS Regional Supply Planning	Costs associated with the management of the Gas Supply Planning department for all utility divisions.
78	002	1828 SS Jackson-West Region Gas Supply & Services	Costs associated with the management of the Jackson Gas Supply and Services department which includes the regions of Mississippi, Louisiana, Colorado and Kansas.
79	002	1829 SS Franklin-East Region Gas Supply & Services	Costs associated with the management of the Franklin Gas Supply and Services department which includes the regions of Kentucky, Tennessee and Virginia.
80	002	1831 SS Dallas Gas Supply	Costs associated with the management of the Gas Supply department related to the Mid-Tex Division.
81	002	1833 SS Dallas-Corporate Gas Supply Risk Mgmt	Costs associated with the management of the Company's hedging program. The timing of the fixed physical purchases, and support for fixed purchase plans are services provided by this cost center.
82	002	1835 SS Franklin Gas Control	Costs associated with operating the gas control system in Franklin, Tennessee for all areas except Mid-Tex
83	002	1836 SS TBS-System Support	Software platform organization utilized to capture gas supply transactions including purchases and transportation activities. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1836 is the overall management of the TBS group. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
84	002	1837 SS TBS-Application Support	User interface support including training for the TBS system. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1837 is the application support group that works with end users and is also responsible for loading contract change data into the application. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.

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Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
85	002	1838 SS TBS-Technical Support	Provide technical support for the TBS suite. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1838 is the Technical Support group which is responsible for polling all of the electronic meters as well as providing programming support to the TBS application. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
86	002	1839 SS TBS-Transportation & Scheduling	Provide transportation, nomination & scheduling services to the divisions using TBS. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1839 is the Scheduling Group for the Atmos Utility Divisions. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
87	002/012	1901 SS Dallas Employee Relocation Exp	Used to accumulate costs associated with the relocation of employees to Shared Services. Charges include transportation of household goods, closing costs, incidentals, etc.
88	002	1903 SS Dallas Controller – Misc.	Used to accumulate costs which do not specifically relate to another Shared Services Cost Center
89	002	1904 SS Dallas Performance Plan	Costs of the Management Incentive Plan ("MIP") and Variable Payment Plan ("VPP") for individuals in Shared Services Cost Centers. The two plans are intended to provide the Company a means by which it can engender and sustain a sense of personal commitment on the part of its employees (through the VPP) and its executives and senior managers (through the MIP) in the continued growth, development, and financial success of the Company and encourage them to remain with and devote their best efforts to the business of the Company, thereby advancing the interests of the Company and its shareholders. Accordingly, the Company may award to employees, executives and senior managers the respective annual incentive compensation.
90	002	1905 SS Outside Director Retirement Cost	Accrued retirement costs for the non-employee members of the Board of Directors. Cost associated with the annual grant of share units to non-employee directors for their service on the Board of Directors. Like all publicly held corporations, Atmos has a board of directors, and the activities of the board benefit the Company and its customers as a whole. These directors require compensation. Part of the compensation package includes annual grants of shares of the Company's stock. The expense recorded in this cost center is not invoiced from a third-party. Rather, it is calculated in accordance with the provisions of ASC 718 Compensation - Stock Compensation (formerly SFAS No. 123R)). Essentially, this standard requires shared-based compensation to be recognized over the requisite service period. The amount of the compensation cost recorded in this cost center is based upon the number of shares granted and the grant date fair value of the stock award.

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SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
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Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
91	002	1908 SS Dallas SEBP	<p>Atmos Energy Corporation has implemented and maintained over the past years a supplemental executive retirement plan as an integral part of its executive compensation program. There are currently three SERP plans in which active corporate officers participate. The SEBP is currently closed to new membership; only employees promoted to or directly appointed to a Management Committee level job are eligible to join the SERP. An account based SERP is now in place to which newly appointed corporate officers are eligible. The SERP has been instrumental in helping the Company to attract, motivate, and retain a high quality senior management team responsible for the leadership of the Atmos organization.</p> <p>To capture the cost associated with these plans, Cost Center 1908 has been established. Annuity benefits from the SEBP and SERP are funded through Rabbi Trusts maintained at State Street Trust and lump sum benefits from the SEBP, SERP and Account Based SERP are paid from Corporate assets. Atmos Energy's Company-Owned Life Insurance (COLI) which is a funding vehicle for benefits paid to former officers who receive an annuity benefit paid out of Corporate assets. The COLI reimburses Atmos for these annuity benefits. The SFAS 87 (now ASC 715) expense related to these annuity benefits is charged to the respective division where the former Corporate officer retired. The SFAS 87 expense for current retired SEBP and SERP participants, the management committee and current active Corporate officers is also accounted for in Cost Center 1908. The SFAS 87 expense for the SEBP and SERP is actuarially determined by an independent third-party actuary in accordance with SFAS 87.</p> <p>The COLI policies were executed on certain executives (now retired) in prior years and are being phased out. Currently, no new policies are being executed. Finally, this Cost Center is used to record the independent actuary's cost to perform the annual SFAS 87 and SFAS 106 calculations required for Atmos Energy's SEC filings. This includes third-party costs associated with the administration of the SEBP (Haynes Boone, State Street, Towers Watson, LCG Associates). These costs are part of the overall executive compensation plan and are not incentive compensation.</p>
92	002	1910 SS Corporate Overhead Capitalized	Represents the portion of Shared Services costs that are capitalized through the overhead pool throughout the year. Capitalization rates are based on estimated support of capital activities by each cost center.
93	002	1913 SS Dallas Fleet and Corporate Sourcing	Costs associated with managing Atmos' vehicle fleet
94	002	1915 SS Dallas Insurance	Used for booking insurance costs related to Shared Services.
95	002	1953 SS Dallas Enterprise Team Meeting	Used to record expenses related to the Enterprise Team Meeting.
96	002	1954 SS Dallas Culture Council	This cost center is used to record expenses related to the company's Culture Council. The purpose of the Culture Council is to sustain and strengthen a unified culture at Atmos Energy. The Culture Council is currently made up of 21 leaders across the company that meet throughout the year to discuss and develop ways of sustaining and strengthening our company culture.

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MISCELLANEOUS ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Footnote Reference	FERC Account	Amount	Allocation Factor	Total Adjustment
	(a)	(b)	(c)	(d)	(e)	(f) = (d) x (e)
1	<u>West Texas System</u>					
2	Employee-related Expenses - 5400 Subaccount Series	(1)	870	\$ (11,828)	100%	\$ (11,828)
3	Employee-related Expenses - 5400 Subaccount Series	(1)	874	(615)	100%	(615)
4	Employee-related Expenses - 5400 Subaccount Series	(1)	878	(64)	100%	(64)
5	Employee-related Expenses - 5400 Subaccount Series	(1)	909	(15,681)	100%	(15,681)
6	Employee-related Expenses - 5400 Subaccount Series	(1)	912	(3,006)	100%	(3,006)
7	Total WTX System 5400 Subaccount Series Adjustment (Sum of Ln 2 through Ln 6)			<u>\$ (31,192)</u>		<u>\$ (31,192)</u>
8						
9	Employee-related Expenses - 900 Account Series	(2)	902	\$ (943)	100%	\$ (943)
10	Employee-related Expenses - 900 Account Series	(2)	903	(43)	100%	(43)
11	Employee-related Expenses - 900 Account Series	(2)	909	(50,209)	100%	(50,209)
12	Employee-related Expenses - 900 Account Series	(2)	912	(24,186)	100%	(24,186)
13	Employee-related Expenses - 900 Account Series	(2)	923	(149)	100%	(149)
14	Employee-related Expenses - 900 Account Series	(2)	926	(31)	100%	(31)
15	Employee-related Expenses - 900 Account Series	(2)	929	(100)	100%	(100)
16	Total WTX System 900 Account Series Adjustment (Sum of Ln 9 through Ln 15)			<u>\$ (75,660)</u>		<u>\$ (75,660)</u>
17						
18	Pension and Other Postemployment Benefits Regulatory Asset Amortization	(3)	926	\$ (157,224)	100%	\$ (157,224)
19	Test Year Pension & Other Post Employment Benefits O&M Adjustment to Benchmark	(4)	926	82,287	100%	82,287
20	Total WTX System Pension & Other Post Employment Benefits Adjustments (Ln 18 + Ln 19)			<u>\$ (74,938)</u>		<u>\$ (74,938)</u>
21						
22	Contract Change on Line Locates	(5)	874	\$ 27,542	100%	\$ 27,542
23						
24	Total West Texas System Miscellaneous Adjustments (Ln 7 + Ln 16 + Ln 20 + Ln 22)			<u>\$ (154,249)</u>		<u>\$ (154,249)</u>
25						
26	<u>WTX General Office (Div 010)</u>					
27	Employee-related Expenses - 5400 Subaccount Series	(1)	922	\$ (37,398)	95.42%	\$ (35,684)
28	Employee-related Expenses - 900 Account Series	(2)	922	(30,583)	95.42%	(29,181)
29	Total WTX General Office 5400 & 900 Account Series Adjustment (Ln 27 + Ln 28)			<u>\$ (67,981)</u>		<u>\$ (64,864)</u>
30						
31	AES Affiliate Gas Supply Services (Acct 9230, Sub 05430)	(6)	922	\$ -	95.42%	\$ -
32						
33	Total WTX General Office (Div 10) Miscellaneous Adjustments (Ln 29 + Ln 31)			<u>\$ (67,981)</u>		<u>\$ (64,864)</u>

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
MISCELLANEOUS ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2015

Line No.	Description	Footnote Reference	FERC Account	Amount	Allocation Factor	Total Adjustment
	(a)	(b)	(c)	(d)	(e)	(f) = (d) x (e)
34						
35	<u>Shared Services General Office (Division 002)</u>					
36	Employee-related Expenses - 5400 Subaccount Series	(1)	922	\$ (46,718)		\$ (2,812)
37	Employee-related Expenses - 900 Account Series	(2)	922	(194,729)		(12,251)
38	Total SSU General Office 5400 & 900 Account Series Adjustment (Ln 36 + Ln 37)			<u>\$ (241,447)</u>		<u>\$ (15,063)</u>
39						
40	<u>Shared Services Customer Support (Division 012)</u>					
41	Employee-related Expenses - 5400 Subaccount Series	(1)	922	\$ (42,392)		\$ (3,501)
42	Employee-related Expenses - 900 Account Series	(2)	922	(88,590)		(7,403)
43	Total SSU Customer Support 5400 & 900 Account Series Adjustment (Ln 41 + Ln 42)			<u>\$ (130,982)</u>		<u>\$ (10,904)</u>
44						
45	SSU MIP/VPP in Cost Centers other than 1904	(7)	922	\$ (99,207)		\$ (4,627)
46	SEBP in Cost Centers other than 1908	(8)	922	-		-
47						
48	Total Shared Services (Divs 002 & 012) Miscellaneous Adjustments (Ln 38 + Ln 43 + Ln 45 + Ln 46)			<u>\$ (471,836)</u>		<u>\$ (30,594)</u>
49						
50	Total Miscellaneous Adjustments (Ln 24 + Ln 33 + Ln 48)			<u>\$ (693,866)</u>		<u>\$ (249,707)</u>

- 51
- 52 Notes:
- 53 1. O&M expenses recorded in sub accounts 05400-05499 and 07590 that are being voluntarily removed by the Company, and include items such as alcohol and meals greater
- 54 than \$25. Any adjustments in sub accounts 05415, 05416, 05417 and 07510 are shown on WP_F-2.10.
- 55 2. O&M expenses recorded to FERC 900 series accounts that are being voluntarily removed by the Company and include items
- 56 such as meals greater than \$25, alcohol, other controversial items and non-recurring expenses.
- 57 3. Adjustment to include the annual amortization of the Pension and Other Postemployment Benefits Regulatory Asset. Please see WP_B-7.
- 58 4. Adjustment to set Pension and Other Post Employment Benefits O&M expense at the benchmark approved in 2014 WTX Cities RRM Settlement and the 2015 WTX Cities RRM Settlement.
- 59 5. Line Locate Contract amended 9/1/2014 includes a yearly escalation clause. The cost will increase from \$13.33 to \$13.66 per locate for the period from 3/1/2017 through 2/28/2018.
- 60 6. There were no associated affiliate expenses during the test year to remove (Div 10, Acct 923, Sub Acct 05430).
- 61 7. Remove MIP/VPP expense recorded in Cost Centers other than 1904, which is removed on WP_F-2.7.
- 62 8. During Fiscal Year 2016, no SEBP expenses were booked to cost centers other than 1908.

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
UNCOLLECTIBLE EXPENSE ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description (a)	FERC Account (b)	Per Books Amount (c)	Actual net charge- offs, exclusive of gas cost (1) (d)	Adjustment (e) = (d) - (c)
1	Total Uncollectible Expense	904	\$ 1,258,761	\$ 1,910,053	\$ 651,292
2					
3					
4	Note:				
5	1. The experience rate was calculated using the 3-year average of actual net charge-offs, 12 months				
6	ending September 30, 2014 through September 30, 2016				

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
RULE COMPLIANCE ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description	Rule (1)	FERC Account	Cost Center	Amount	Allocation Factor	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>WTX Direct</u>						
2	Nondeductible Dues/Donations	7.5414	870		\$ (524)	100.00%	\$ (524)
3	Nondeductible Dues/Donations	7.5414	874		-	100.00%	-
4	Nondeductible Dues/Donations	7.5414	912		(824)	100.00%	(824)
5	Total (Sum of Ln 2 through Ln 4)				<u>\$ (1,348)</u>		<u>\$ (1,348)</u>
6							
7	<u>WTX General Office (Div 010)</u>						
8	Nondeductible Dues/Donations	7.5414	922		\$ -	95.42%	\$ -
9	Total (Ln 8)				<u>\$ -</u>		<u>\$ -</u>
10							
11	<u>Shared Services</u>						
12	Nondeductible Dues/Donations	7.5414	922	1118	\$ (5,350)		\$ (213)
13	Nondeductible Dues/Donations	7.5414	922	1150	(7,500)		(241)
14	Nondeductible Dues/Donations	7.5414	922	1164	(107)		(6)
15	Nondeductible Dues/Donations	7.5414	922	1212	(235)		(18)
16	Nondeductible Dues/Donations	7.5414	922	1401	(275)		(20)
17	Nondeductible Dues/Donations	7.5414	922	1503	(825)		(61)
18	Nondeductible Dues/Donations	7.5414	922	1913	-		-
19	Total (Sum of Ln 12 through Ln 18)				<u>\$ (14,292)</u>		<u>\$ (560)</u>
20							
21	Total Rule Compliance (Sum of Ln 5 + Ln 9 + Ln 19)				<u>\$ (15,640)</u>		<u>\$ (1,908)</u>
22							
23							
24	Notes:						
25	1. Expenses in the test year related to sub-accounts 05415, 05416, 05417 and 07510.						
26	2. In compliance with Rule No. 7.501, the Company advises the following Legislative Advocacy expenses were incurred and booked to Account 426.4.						
27			<u>CY 2015</u>	<u>Test Year</u>			
28	Shared Services (Before Allocations)		\$576,301	\$581,827			
29	West Texas Division		\$105,239	\$109,214			

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
RULE COMPLIANCE, 7.5414, ADJUSTMENT CALCULATION FOR ADVERTISING LIMITATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	FERC Account	Per Book Amount (1)	Adjustment Amount
	(a)	(b)	(c)	(d)
1	Supervision	907	\$ -	\$ -
2	Customer Assistance Expenses	908	-	-
3	Informational and Instructional Advertising Expenses	909	89,793	-
4	Miscellaneous Customer Service and Informational Expenses	910	-	-
5	Supervision	911	190	-
6	Demonstrating and Selling Expenses	912	250,054	-
7	Advertising Expenses	913	95	-
8	Miscellaneous Sales Expenses	916	-	-
9	General Advertising Expenses	930.1	-	-
10				
11	Total Advertising (Sum Ln 1 through Ln 9)		<u>\$ 340,133</u>	<u>\$ -</u>
12				
13	Total Operating Revenue	480-495	\$206,445,681	
14	Less: Uncollectible Accounts	904	1,258,761	
15				
16	Total Gross Receipts (Ln 13 - Ln 14)		<u>\$205,186,920</u>	
17				
18	Allowable Percentage for Advertising per Substantive Rule 7.5414		0.500%	
19				
20	Calculated Allowable Advertising Expense (Ln 16 x Ln 18)		<u>\$ 1,025,935</u>	
21				
22	Total Advertising Expense (Ln 11)		<u>\$ 340,133</u>	
23				
24	Adjustment Amount (2)			<u>\$ -</u>
25				
26				
27	Notes:			
28	1. Per Book amount is net of per book labor.			
29	2. The above information is provided per Substantive Rule 7.5414. The advertising expense included in the rate filing			
30	is below the allowable level; consequently, an adjustment to expense is not required.			

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
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TEST YEAR ENDING SEPTEMBER 30, 2016**

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File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
DEPRECIATION AND AMORTIZATION EXPENSE
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Total Adjusted Plant Balance	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Proposed Rates (1)	Proposed Depreciation Expense	Depreciation Expense Cleared to Capital
	(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f)	(g) = (e) x (f)	(h)
1	<u>WTX System Direct:</u>							
2	<u>Distribution Plant</u>							
3	374.01	Land	\$ 117,348	\$ 117,348	\$ -	0.00%	\$ -	
4	374.02	Land Rights	248,498	-	248,498	1.56%	3,877	
5	375.00	Structures & Improvements	264,646	-	264,646	3.05%	8,072	
6	375.01	Structures & Improvements - Frame	16,458	-	16,458	3.05%	502	
7	375.02	Structures & Improvements - Land Rights	8,108	8,108	-	3.05%	-	
8	375.03	Structures & Improvements - Improvements	64,065	64,065	-	3.05%	-	
9	376.00	Mains - Cathodic Protection	53,393,875	-	53,393,875	2.68%	1,430,956	
10	376.01	Mains - Steel	111,676,861	-	111,676,861	2.68%	2,992,940	
11	376.02	Mains - Plastic	202,232,508	-	202,232,508	2.68%	5,419,831	
12	377.00	Compressor Station Equipment	217,930	217,930	-	3.33%	-	
13	378.00	M&R Station Equipment - General	15,137,189	-	15,137,189	2.65%	401,136	
14	379.00	M&R Station Equipment - City Gate	1,901,791	-	1,901,791	3.92%	74,550	
15	380.00	Services	130,660,584	-	130,660,584	3.55%	4,638,451	
16	381.00	Meters	47,952,642	-	47,952,642	5.97%	2,862,773	
17	382.00	Meter installations	52,557,844	-	52,557,844	6.62%	3,479,329	
18	383.00	House Regulators	10,064,920	-	10,064,920	5.89%	592,824	
19	384.00	House Regulator installations	1,646,622	-	1,646,622	5.54%	91,223	
20	385.00	Industrial M&R Station Equipment	3,567,560	-	3,567,560	4.04%	144,129	
21	386.00	Other Property on Customers' Premises	24,218	24,218	-	1.82%	-	
22	387.00	Other Equipment	1,596,713	-	1,596,713	4.15%	66,264	
23	Total (Sum Ln 3 through Ln 22)		\$ 633,350,379	\$ 431,668	\$ 632,918,712		\$ 22,206,855	
24								

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 DEPRECIATION AND AMORTIZATION EXPENSE
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Total Adjusted Plant Balance	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Proposed Rates (f)	Proposed Depreciation Expense	Depreciation Expense Cleared to Capital
	(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f)	(g) = (e) x (f)	(h)
25	<u>General Plant</u>							
26	302.00	Franchises & Consents	\$ 4,264	\$ 4,264	\$ -	0.00%	\$ -	
27	389.00	Land & Land Rights	1,807,676	1,807,676	-	0.00%	-	
28	390.00	Struct. & Improv.	8,510,794	-	8,510,794	3.36%	285,983	
29	390.01	Struct. & Improv. - Frame	2,026,075	-	2,026,075	3.36%	68,076	
30	390.02	Struct. & Improv. - Brick	2,629,111	-	2,629,111	3.36%	88,338	
31	390.03	Struct. & Improv. - Improvements	685,924	-	685,924	3.36%	23,047	
32	390.04	Struct. & Improv. - Air Condition Equip.	52,092	-	52,092	3.36%	1,750	
33	390.09	Struct. & Improv. - Improv. to Leased Facilities	1,795,029	-	1,795,029	2.67%	47,927	
34	391.00	Office Furniture & Equipment	1,640,284	-	1,640,284	8.28%	135,816	
35	391.03	Office Furn. & Equip. - Office Machines	-	-	-	8.28%	-	
36	392.00	Transportation Equipment	422,993	-	422,993	3.10%	982	\$ 12,131
37	393.00	Stores Equipment	14,209	-	14,209	2.86%	172	234
38	394.00	Tools, Shop, and Garage Equipment	5,690,125	-	5,690,125	7.07%	171,049	231,243
39	395.00	Laboratory Equipment	-	-	-	6.04%	-	
40	396.00	Power Operated Equipment	934,889	-	934,889	8.84%	1,653	80,991
41	396.03	Power Op. Equip. - Ditchers	3,981	-	3,981	8.84%	7	345
42	396.04	Power Op. Equip. - Backhoes	111,262	-	111,262	8.84%	197	9,639
43	396.05	Power Op. Equip. - Welders	54,395	-	54,395	8.84%	96	4,712
44	397.00	Communication Equipment	231,798	-	231,798	19.12%	44,320	
45	397.01	Communication Equip.	281,308	-	281,308	19.12%	53,786	
46	397.02	Comm. Eq. - Fixed Radio	138,607	138,607	-	19.12%	-	
47	397.05	Comm. Eq. - Telemetry	43,853	-	43,853	19.12%	8,385	
48	398.00	Miscellaneous Equipment	3,092,521	-	3,092,521	10.45%	323,168	
49	399.00	Other Tangible Property	-	-	-	20.00%	-	
50	399.01	Other Tangible Property-Servers Hardware	-	-	-	18.82%	-	
51	399.06	Other Tangible Property-PC Hardware	3,234,754	-	3,234,754	19.62%	634,659	
52	399.07	Other Tangible Property-PC Software	805,538	-	805,538	23.19%	186,804	
53	399.08	Other Tangible Property-Application Software	-	-	-	12.50%	-	
54		Total (Sum of Ln 26 through Ln 53)	\$ 34,211,481	\$ 1,950,547	\$ 32,260,934		\$ 2,076,196	\$ 339,295
55		Total West Texas System Direct (Ln 23 + Ln 54)	\$ 667,561,860	\$ 2,382,215	\$ 665,179,646		\$ 24,283,051	\$ 339,295
56								

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 DEPRECIATION AND AMORTIZATION EXPENSE
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Total Adjusted Plant Balance	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Proposed Rates (1)	Proposed Depreciation Expense	Depreciation Expense Cleared to Capital
	(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f)	(g) = (e) x (f)	(h)
57	<u>Texas Division General Office (Div 010):</u>							
58	<u>General Plant</u>							
59	389.00	Land & Land Rights	\$ 516,818	\$ 516,818	\$ -	0.00%	\$ -	
60	390.00	Struct. & Improv.	4,607,750	-	4,607,750	3.36%	154,820	
61	390.09	Struct. & Improv. - Improv. to Leased Facilities	-	-	-	2.67%	-	
62	391.00	Office Furniture & Equipment	500,083	-	500,083	8.28%	41,407	
63	391.03	Office Furn. & Equip. - Office Machines	-	-	-	8.28%	-	
64	392.00	Transportation Equipment	45,957	-	45,957	3.10%	1,425	
65	394.00	Tools, Shop, and Garage Equipment	301,913	-	301,913	7.07%	21,345	
66	397.00	Communication Equipment	259,282	-	259,282	19.12%	49,575	
67	397.01	Communication Equip.	34,247	-	34,247	19.12%	6,548	
68	397.02	Comm. Eq. - Fixed Radio	-	-	-	19.12%	-	
69	397.05	Comm. Eq. - Telemetering	-	-	-	19.12%	-	
70	398.00	Miscellaneous Equipment	1,201,543	-	1,201,543	10.45%	125,561	
71	399.01	Other Tangible Property-Servers Hardware	21,050	-	21,050	18.62%	3,919	
72	399.02	Other Tangible Property-Servers Software	-	-	-	14.29%	-	
73	399.03	Other Tangible Property-Network-Hardware	144,006	-	144,006	14.29%	20,579	
74	399.05	Other Tangible Property-MF Hardware	-	-	-	20.00%	-	
75	399.06	Other Tangible Property-PC Hardware	2,165,153	-	2,165,153	19.62%	424,803	
76	399.07	Other Tangible Property-PC Software	514,939	-	514,939	23.19%	119,414	
77	399.08	Other Tangible Property-Application Software	-	-	-	12.50%	-	
78		Total (Sum of Ln 59 through Ln 77)	\$ 10,312,741	\$ 516,818	\$ 9,795,924		\$ 969,396	
79		West Texas System Allocation Factor					95.42%	
80		Total Tex. Div. Gen. Off. Plant Allocated to West Texas System (Ln 78 x Ln 79)					\$ 924,956	
81								
82		Total West Texas System Depreciation (Ln 55 + Ln 80)					\$ 25,208,006	
83								

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 DEPRECIATION AND AMORTIZATION EXPENSE
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Total Adjusted Plant Balance	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Proposed Rates (1)	Proposed Depreciation Expense	Depreciation Expense Cleared to Capital
	(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f)	(g) = (e) x (f)	(h)
84	SSU - General Office (Div 002):							
85	General Plant							
86	390.00	Structures & Improvements	\$ 1,411,378	\$ -	\$ 1,411,378	3.34%	\$ 47,140	
87	390.09	Improvements to Leased Premises	8,595,790	8,595,790	-	4.06%	-	
88	391.00	Office Furniture & Equipment	9,054,962	-	9,054,962	4.03%	364,915	
89	391.01	Office Furniture & Equipment	-	-	-	4.03%	-	
90	391.02	Remittance Processing Equipment	-	-	-	4.03%	-	
91	391.03	Office Furniture & Equipment	-	-	-	4.03%	-	
92	392.00	Transportation Equipment	7,125	-	7,125	10.32%	735	
93	393.00	Stores Equipment	-	-	-	10.32%	-	
94	394.00	Tools & Work Equipment	160,005	-	160,005	8.88%	14,208	
95	395.00	Laboratory Equipment	-	-	-	10.32%	-	
96	397.00	Communication Equipment - Telephone	2,429,872	-	2,429,872	5.54%	134,615	
97	398.00	Miscellaneous Equipment	136,510	-	136,510	1.72%	2,348	
98	399.00	Other Tangible Property	162,268	162,268	-	13.84%	-	
99	399.01	Other Tangible Property-Servers Hardware	31,625,508	-	31,625,508	8.62%	2,726,119	
100	399.02	Other Tangible Property-Servers Software	18,988,317	-	18,988,317	8.78%	1,667,174	
101	399.03	Other Tangible Property-Network-Hardware	3,248,234	-	3,248,234	8.72%	283,246	
102	399.04	Other Tangible Property-CPU	-	-	-	10.32%	-	
103	399.05	Other Tangible Property-MF Hardware	-	-	-	10.32%	-	
104	399.06	Other Tangible Property-PC Hardware	1,807,627	-	1,807,627	8.78%	158,710	
105	399.07	Other Tangible Property-PC Software	534,105	-	534,105	6.64%	35,465	
106	399.08	Other Tangible Property-Application Software	53,639,657	-	53,639,657	6.57%	3,524,125	
107	399.09	Other Tangible Property-System Software	39,252	39,252	-	10.32%	-	
108	399.24	Other Tangible Property-GenStartupCost	-	-	-	15.89%	-	
109	Total (Sum Ln 86 through Ln 108)		\$ 131,840,607	\$ 8,797,309	\$ 123,043,298		\$ 8,958,800	
110	Texas Division Allocation Factor						7.73%	
111	West Texas System Allocation Factor						95.42%	
112	General Office Allocated to WTX System (Ln 109 x Ln 110 x Ln 111)						\$ 660,768	
113								
114	SSU - General Office (Div 002):							
115	General Plant							
116	Greenville Data Center (010.11520)							
117	390.05	G-Structures & Improvements	\$ 9,133,015	\$ -	\$ 9,133,015	3.34%	\$ 305,043	
118	391.04	G-Office Furniture & Equip.	63,741	-	63,741	4.03%	2,569	
119	Total (Sum of Ln 117 through Ln 118)		\$ 9,196,755	\$ -	\$ 9,196,755		\$ 307,611	
120	Texas Division Allocation Factor						2.84%	
121	WTX System Allocation Factor						95.42%	
122	General Office Allocated to WTX System (Ln 119 x Ln 120 x Ln 121)						\$ 8,328	

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
DEPRECIATION AND AMORTIZATION EXPENSE
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Total Adjusted Plant Balance	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Proposed Rates (1)	Proposed Depreciation Expense	Depreciation Expense Cleared to Capital
	(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f)	(g) = (e) x (f)	(h)
123								
124		<u>SSU - General Office (Div 002):</u>						
125		<u>General Plant</u>						
126		ALIGN Project						
127	399.31	ALGN-Servers Hardware	\$ 290,843	\$ -	\$ 290,843	8.62%	\$ 25,071	
128	399.32	ALGN-Servers Software	337,635	-	337,635	8.78%	\$ 29,644	
129	399.38	ALGN-Applications Software	17,009,382	-	17,009,382	6.57%	\$ 1,117,516	
130		Total (Sum of Ln. 127 through Ln. 129)	\$ 17,637,860	\$ -	\$ 17,637,860		\$ 1,172,231	
131		Texas Division Allocation Factor					0.00%	
132		West Texas System Allocation Factor					95.42%	
133		General Office Allocated to WTX System (Ln 130 x Ln 131 x Ln 132)					\$ -	
134								
135		<u>SSU - General Office (Div 002):</u>						
136		<u>General Plant</u>						
137		AEAM						
138	390.20	AEAM-Structures & Improvements	\$ -	\$ -	\$ -	3.34%	\$ -	
139	390.29	AEAM-Improv. To Leased Premises	-	-	-	4.06%	\$ -	
140	391.20	AEAM-Office & Furniture Equip.	263,338	-	263,338	4.03%	\$ 10,613	
141	394.20	AEAM-Tools, Shop, & Garage Equip.	39,435	-	39,435	8.88%	\$ 3,502	
142	397.20	AEAM-Communication Equip.	8,824	-	8,824	5.54%	\$ 489	
143	398.20	AEAM-Miscellaneous Equip	7,388	-	7,388	1.72%	\$ 127	
144	399.21	AEAM-Other Tang. Prop-Servers-H/W	1,628,900	-	1,628,900	8.62%	\$ 140,411	
145	399.22	AEAM-Other Tang. Prop-Servers-S/W	961,256	-	961,256	8.78%	\$ 84,398	
146	399.23	AEAM-Other Tang. Prop-Network-H/W	37,965	-	37,965	8.72%	\$ 3,311	
147	399.26	AEAM-Other Tang. Prop-PC Hardware	75,783	-	75,783	8.78%	\$ 6,654	
148	399.28	AEAM-Other Tang. Prop-Application S/W	18,947,146	-	18,947,146	6.57%	\$ 1,244,827	
149		Total (Sum of Ln. 138 through Ln. 148)	\$ 21,970,034	\$ -	\$ 21,970,034		\$ 1,494,331	
150		Texas Division Allocation Factor					10.19%	
151		WTX System Allocation Factor					95.42%	
152		General Office Allocated to WTX System (Ln 149 x Ln 150 x Ln 151)					\$ 145,292	
153								
154		Total SSU General Office (Ln 112 + Ln 122 + Ln 133 + Ln 152)					\$ 814,387	

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
DEPRECIATION AND AMORTIZATION EXPENSE
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account (a)	Account Description (b)	Total Adjusted Plant Balance (c)	Non-depreciable and Fully Depreciated Plant (d)	Depreciable Plant (e) = (c) - (d)	Proposed Rates (%) (f)	Proposed Depreciation Expense (g) = (e) x (f)	Depreciation Expense Cleared to Capital (h)
155								
156		SSU - Customer Support (Div 012):						
157		General Plant						
158	389.00	Land & Land Rights	\$ 2,874,240	\$ 2,874,240	\$ -	0.00%	\$ -	
159	390.00	Structures & Improvements	12,620,665	-	12,620,665	3.34%	421,530	
160	390.09	Improvements to Leased Premises	2,812,746	-	2,812,746	4.06%	114,197	
161	391.00	Office Furniture & Equipment	2,241,860	-	2,241,860	4.03%	90,347	
162	391.01	Office Furniture & Equipment	-	-	-	4.03%	-	
163	391.02	Remittance Processing Equipment	-	-	-	4.03%	-	
164	391.03	Office Furniture & Equipment	-	-	-	4.03%	-	
165	397.00	Communication Equipment - Telephone	1,962,785	-	1,962,785	5.54%	108,738	
166	398.00	Miscellaneous Equipment	51,379	-	51,379	1.72%	884	
167	399.00	Other Tangible Property	629,166	-	629,166	13.84%	87,077	
168	399.01	Other Tangible Property-Servers Hardware	8,903,052	-	8,903,052	8.62%	767,443	
169	399.02	Other Tangible Property-Servers Software	1,818,284	-	1,818,284	8.78%	159,645	
170	399.03	Other Tangible Property-Network-Hardware	629,226	-	629,226	8.72%	54,868	
171	399.06	Other Tangible Property-PC Hardware	813,065	-	813,065	8.78%	71,387	
172	399.07	Other Tangible Property-PC Software	190,247	-	190,247	6.64%	12,632	
173	399.08	Other Tangible Property-Application Software	89,487,465	-	89,487,465	6.57%	5,879,326	
174	399.24	Other Tangible Property-GenStartupCost	-	-	-	15.89%	-	
175		Total (Sum Ln 158 through Ln 174)	\$ 125,034,178	\$ 2,874,240	\$ 122,159,938		\$ 7,768,076	
176		Texas Division Allocation Factor					9.70%	
177		West Texas System Allocation Factor					99.96%	
178		Customer Support Allocated to West Texas System (Ln 175 x Ln 176 x Ln 177)					\$ 753,229	
179								

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 DEPRECIATION AND AMORTIZATION EXPENSE
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Utility Account	Account Description	Total Adjusted Plant Balance	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Proposed Rates (1)	Proposed Depreciation Expense	Depreciation Expense Cleared to Capital
	(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f)	(g) = (e) x (f)	(h)
180	<u>SSU - Customer Support (Div 012):</u>							
181	<u>General Plant</u>							
182	Charles K. Vaughn Training Center							
183	389.10	CKV-Land & Land Rights	\$ 1,887,123	\$ 1,887,123	\$ -	0.00%	\$ -	
184	390.10	CKV-Structures & Improvements	11,239,300	-	11,239,300	3.34%	375,393	
185	391.10	CKV-Office Furniture & Equip	204,636	-	204,636	4.03%	8,247	
186	392.10	CKV-Transportation Equipment	96,290	-	96,290	10.32%	9,937	
187	394.10	CKV-Tools, Shop and Garage Eq	347,775	-	347,775	8.88%	30,882	
188	395.10	CKV-Laboratory Equipment	23,632	-	23,632	10.32%	2,439	
189	397.10	CKV-Communication Equipment	294,319	-	294,319	5.54%	16,305	
190	398.10	CKV-Miscellaneous Equipment	509,283	-	509,283	1.72%	8,760	
191	399.10	CKV-Other Tangible Property	113,831	-	113,831	13.84%	15,754	
192	399.16	CKV-Oth Tang Prop-PC Hardware	228,123	-	228,123	8.78%	20,029	
193	399.17	CKV-Oth Tang Prop-PC Software	102,576	-	102,576	6.64%	6,811	
194	399.18	CKV-Other Tangible Property	20,560	-	20,560	6.57%	1,351	
195		Total (Sum of Ln 183 through Ln 194)	<u>\$ 15,067,448</u>	<u>\$ 1,887,123</u>	<u>\$ 13,180,325</u>		<u>\$ 495,908</u>	
196		Texas Division Allocation Factor					4.20%	
197		West Texas System Allocation Factor					99.96%	
198		Customer Support Allocated to WTX System (Ln 185 x Ln 196 x Ln 197)					<u>\$ 20,821</u>	
199								
200		Total SSU Customer Support (Ln 178 + Ln 198)					<u>\$ 774,050</u>	
201								
202		Total SSU Depreciation Expense Allocated to WTX System (Ln 154 + Ln 200)					<u>\$ 1,588,437</u>	
203								
204		Total WTX System Depreciation Expense (Ln 82 + Ln 202)					<u>\$ 26,796,444</u>	
205								

206 Note:

207 1. The Company is not proposing any change in depreciation rates from those currently in effect and approved in GUD Nos. 10041 and 10174.

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
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TEST YEAR ENDING SEPTEMBER 30, 2016**

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File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
TAXES OTHER THAN INCOME TAX - ACCOUNT 408.1
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description (a)	Amount (b)	Adjustments (c)	Adjusted Amount (d) = (b) + (c)
1	<u>Non Revenue - Related</u>			
2	Ad Valorem Tax	\$ 5,557,713	\$ (96,431)	\$ 5,461,282
3	Payroll Tax	527,627	(644)	526,983
4	Non Revenue - Related Taxes Allocated from Div 10	285,885	-	285,885
5	Non Revenue - Related Taxes Allocated from SSU	655,389	(218,206)	437,183
6	Total Taxes Other Than Income Taxes (Sum Ln 2 through Ln 5)	<u>\$ 7,026,614</u>	<u>\$ (315,281)</u>	<u>\$ 6,711,333</u>
7				
8	<u>Revenue - Related (1)</u>			
9	Franchise Fees	\$ 4,403,187	\$ 306,803	\$ 4,709,990
10	State Gross Transportation	4,555	-	4,555
11	State Gross Tax Receipts	\$ 1,700,362	118,477	\$ 1,818,838
12	Total Revenue - Related (Sum Ln 9 through Ln 11)	<u>\$ 6,108,104</u>	<u>\$ 425,280</u>	<u>\$ 6,533,384</u>
13				
14	Total Taxes Other Than Income Taxes (Ln 6 + Ln 12)	<u>\$ 13,134,718</u>	<u>\$ 109,998</u>	<u>\$ 13,244,717</u>

15
16 Note:

17 1. Revenue Related Taxes are being recovered through Rider FF & Rider TAX and not through base rates.

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
TAXES OTHER THAN INCOME TAX WORKPAPER
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Amount (b)
1	<u>WTX System:</u>	
2	<u>Payroll Tax</u>	
3	Base Labor Adjustment for WTX System (WP_F-2.1)	\$ (8,420)
4	Statutory Tax Rate	7.65%
5	Direct Payroll Tax Expense for Base Labor Adjustment (Ln 3 x Ln 4)	<u>\$ (644)</u>
6		
7	Direct Payroll Tax Expense for test period	<u>\$ 527,627</u>
8	Total Proposed Payroll Tax (Ln 5 + Ln 7)	<u>\$ 526,983</u>
9		
10	<u>Ad Valorem Tax</u>	
11	West TX System Payment of Property Taxes (1)	\$ 6,075,131
12	Capitalized Property Taxes	<u>(813,849)</u>
13	Total West TX System Ad Valorem Tax (Ln 11 + Ln 12)	<u>\$ 5,461,282</u>
14		
15	<u>Revenue-Related Taxes</u>	
16	Total Per Book Revenues	\$ 206,445,681
17		
18	<u>Determination of Tax Rates</u>	
19	Franchise Fees Expense (4081-30107)	\$ 8,763,453
20	Ratio to Total Operating Revenues (Ln 19 / Ln 16)	<u>4.24%</u>
21		
22	State Gross Receipts Tax Expense (4081-30109)	\$ 3,384,148
23	Ratio to Total Operating Revenues (Ln 22 / Ln 16)	<u>1.64%</u>

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
TAXES OTHER THAN INCOME TAX WORKPAPER
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Amount (b)
24		
25	<u>SSU:</u>	
26	<u>Payroll Tax Allocated to West Texas System</u>	
27	Adjusted Labor Expense Allocated to West Texas (WP_F-5.2)	\$ 5,282,121
28	Statutory Tax Rate	7.65%
29	Payroll Tax Expense Allocated to West Texas (Ln 27 x Ln 28)	<u>\$ 404,082</u>
30	Add: Benefit-Related Payroll Tax Expense Allocated to West Texas System	28,705
31	Add: Payroll Tax for FUTA and SUTA Allocated to WTX System	<u>13,335</u>
32	Total Proposed Payroll Tax Expense Allocated to West Texas System (Ln 29 + Ln 30 + Ln 31)	<u>\$ 446,123</u>
33		
34	<u>Ad Valorem Tax Allocated to West Texas System</u>	
35	Shared Services General Office Tax Payment	\$ 720,567
36	West Texas General Office Allocation Factor	7.73%
37	WTX Direct Allocation Factor	<u>95.42%</u>
38	SSU General Office Ad Valorem Tax Expense Allocated to West Texas (Ln 35 x Ln 36 x Ln 37)	<u>\$ 53,146</u>
39		
40	Shared Services Customer Support Tax Payment	\$ 548,470
41	West Texas General Office Allocation Factor	9.70%
42	West Texas Direct Allocation Factor	<u>99.96%</u>
43	Customer Support Ad Valorem Tax Expense Allocated to West Texas (Ln 40 x Ln 41 x Ln 42)	<u>\$ 53,182</u>
44		
45	Total Ad Valorem Tax Expense Allocated to WTX (Ln 38 + Ln 43)	<u>\$ 106,328</u>
46		
47	<u>Other Tax Allocated to WTX System</u>	
48	Excise Tax (Test Year Amount)	\$ 95,554
49	West Texas General Office Allocation Factor	7.73%
50	WTX Direct Allocation Factor	<u>95.42%</u>
51	Total Proposed SSU Excise Tax Expense Allocated to WTX System (Ln 48 x Ln 49 x Ln 50)	<u>\$ 7,048</u>
52		
53	Amortization of Use Tax Refund attributable to SSU and West Texas - Year 3 of 3	<u>\$ (122,315)</u>
54		
55	Total Non Revenue - Related Tax Expenses Allocated to WTX (Ln 32 + Ln 45 + Ln 51 + Ln 53)	<u>\$ 437,183</u>
56		
57	Note:	
58	1. Ad Valorem taxes based on asset valuation as of December 31, 2015.	

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SHARED SERVICES ("SSU") ADJUSTED TOTAL LABOR ALLOCATED TO WEST TEXAS FOR PAYROLL TAX CALCULATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Per Book SSU O&M Labor (b)	FY17	Texas Division	WTX Allocation Factor (1), (2) (e)	Total (f) = (b) * (d) * (e)	SSU Allocated to Capital (3) (g) = (c) * (f)	Expense Allocated to WTX Direct (h) = (f) - (g)
			Capitalization Rate (1) (c)	Allocation Factor (1), (2) (d)				
1	1001 SS Dallas President & COO (6)	\$ 529,654	73.74%	7.73%	95.42%	\$ 39,065	\$ 28,806	\$ 10,260
2	1101 SS Dallas Chief Financial Officer	506,677	73.74%	7.73%	95.42%	37,371	27,556	9,816
3	1105 SS Dallas Audit	-	0.00%	7.73%	95.42%	-	-	-
4	1106 SS Dallas Treasurer	415,731	77.15%	7.73%	95.42%	30,663	23,656	7,007
5	1107 SS Dallas Treasury	437,225	73.74%	7.73%	95.42%	32,248	23,779	8,469
6	1108 SS Dallas Risk Management	396,558	80.00%	7.73%	95.42%	29,175	23,340	5,835
7	1110 SS Dallas Procurement	103,744	46.64%	7.80%	95.42%	7,721	3,601	4,120
8	1112 SS Dallas Mail & Supply	121,107	15.73%	7.80%	95.42%	9,013	1,418	7,595
9	1114 SS Dallas Vice Pres & Controller	351,803	29.34%	7.73%	95.42%	25,948	7,613	18,335
10	1116 SS Dallas Taxation	212,454	2.37%	7.73%	95.42%	15,670	372	15,298
11	1117 SS Dallas Acctg Services	299,522	65.19%	7.73%	95.42%	22,092	14,402	7,690
12	1118 SS Dallas Supply Chain	417,748	46.51%	7.80%	95.42%	31,091	14,459	16,632
13	1119 SS Dallas General Accounting	441,384	73.74%	7.73%	95.42%	32,555	24,005	8,550
14	1120 SS Dallas Accounts Payable	473,004	31.54%	7.73%	95.42%	34,887	11,004	23,883
15	1121 SS Dallas Plant Accounting	605,281	91.20%	7.73%	95.42%	44,643	40,716	3,927
16	1123 SS Dallas Gas Accounting	247,139	0.00%	7.75%	95.42%	18,275	-	18,275
17	1125 SS Dallas Financial Reporting	809,035	0.00%	7.73%	95.42%	59,671	-	59,671
18	1126 SS Dallas Payroll Accounting	357,501	73.74%	7.73%	95.42%	26,368	19,443	6,925
19	1128 SS Dallas Property & Sales Tax	1,223,144	2.50%	7.73%	95.42%	90,215	2,255	87,959
20	1129 SS Dallas Income Tax	438,723	2.00%	7.73%	95.42%	32,359	647	31,711
21	1130 SS Dallas Business Planning and Ana	727,864	56.60%	7.73%	95.42%	53,665	30,383	23,301
22	1131 SS Dallas Media Relations	130,425	0.00%	7.80%	95.42%	9,707	-	9,707
23	1132 SS Dallas Investor Relations (4)	332,649	0.00%	7.73%	0.00%	-	-	-
24	1133 SS Dallas Corporate Communications	745,721	0.00%	7.73%	95.42%	55,002	-	55,002
25	1134 SS Dallas IT	1,345,597	38.57%	7.73%	95.42%	99,246	38,281	60,966
26	1135 SS Dallas IT Application Support	1,831,640	23.12%	7.73%	95.42%	135,095	31,236	103,859
27	1137 SS Dallas IT Operations	3,392,841	24.96%	7.73%	95.42%	250,243	62,463	187,780
28	1141 SS Dallas Gas Purchase Accounting	492,741	0.00%	9.69%	95.42%	46,498	-	46,498
29	1144 SS Dallas Rate Administration	893,863	0.00%	9.89%	95.42%	65,477	-	65,477
30	1145 SS Dallas Revenue Accounting	266,034	0.00%	9.89%	95.42%	26,105	-	26,105
31	1150 SS Dallas Strategic Planning	400,734	55.56%	7.73%	95.42%	29,557	16,420	13,136
32	1153 SS Dallas Distribution Acctg	613,642	0.00%	9.89%	95.42%	57,907	-	57,907
33	1154 SS Dallas Rates & Regulatory	1,496,541	74.97%	7.80%	95.42%	111,379	83,503	27,875
34	1155 SS Dallas Texas Gas Pipeline Accounting	84,872	0.00%	0.00%	95.42%	-	-	-
35	1156 SS Dal - IT Customer Svc Support	2,175,341	12.27%	9.70%	99.96%	210,931	25,875	185,056
36	1158 SS CCC IT Support	-	0.00%	9.70%	99.96%	-	-	-
37	1159 SS Dallas Director Technical Training	343,646	0.00%	7.73%	95.42%	25,346	-	25,346
38	1161 SS Dallas Benefits and Payroll Accounting	366,804	73.74%	7.73%	95.42%	27,054	19,949	7,105
39	1164 SS Dallas IT Security	865,631	17.00%	7.73%	95.42%	63,846	10,854	52,992
40	1167 SS Dal-IT Enterprise Architecture	448,537	20.00%	7.80%	95.42%	33,382	6,676	26,706
41	1171 SS Regulatory Accounting Services	172,233	74.97%	7.80%	95.42%	12,818	9,510	3,208
42	1201 SS Dallas President & CEO	1,063,037	73.74%	7.73%	95.42%	78,406	57,814	20,592
43	1205 SS Dallas SVP Utility Operations	371,529	12.02%	7.73%	95.42%	27,403	3,294	24,109
44	1209 SS Dallas Safety & Compliance	343,132	0.00%	7.80%	95.42%	25,537	-	25,537

File Date: December 1, 2015

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SHARED SERVICES ("SSU") ADJUSTED TOTAL LABOR ALLOCATED TO WEST TEXAS FOR PAYROLL TAX CALCULATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Per Book SSU O&M Labor (b)	FY17	Texas Division	WTX Allocation Factor (1), (2) (e)	Total (f) = (b) * (d) * (a)	SSU Allocated to Capital (3) (g) = (c) * (f)	Expense Allocated to WTX Direct (h) = (f) - (g)
			Capitalization Rate (1) (c)	Allocation Factor (1), (2) (d)				
45	1212 SS Waco-Customer Contact Management	13,928,455	20.86%	9.70%	99.96%	1,350,375	281,879	1,068,696
46	1213 SS Dallas Quality Assurance	518,351	0.00%	9.70%	99.96%	50,262	-	50,262
47	1214 SS Dallas Workforce Management	539,040	0.00%	9.70%	99.96%	52,268	-	52,268
48	1215 SS Dispatch Operations	4,068,388	0.00%	9.70%	99.96%	394,488	-	394,488
49	1216 SS Dallas CSO Training & Knowledge Mgmt (6)	830,193	0.00%	9.70%	99.96%	80,499	-	80,499
50	1224 SS Dallas CSO Human Resources	486,757	0.00%	9.70%	99.96%	47,198	-	47,198
51	1226 SS Dallas Customer Service	1,110,527	2.43%	9.70%	99.96%	107,682	2,618	105,064
52	1227 SS Dallas Customer Program Management	1,996,816	3.90%	7.80%	95.42%	148,611	5,793	142,819
53	1228 SS Dallas Customer Revenue Management	7,971,621	0.00%	9.70%	99.96%	772,966	-	772,966
54	1229 SS Dallas Pipeline Safety	638,850	30.00%	7.80%	95.42%	47,546	14,264	33,282
55	1401 SS Dallas Employment & Employee Rel	544,249	0.00%	7.73%	95.42%	40,142	-	40,142
56	1402 SS Dallas Executive Compensation	-	0.00%	7.73%	95.42%	-	-	-
57	1403 SS Dallas Human Resources - Vice Pr	578,599	0.00%	7.73%	95.42%	42,675	-	42,675
58	1405 SS Dallas Compensation & Benefits	811,813	0.00%	7.73%	95.42%	45,125	-	45,125
59	1407 SS Dallas Facilities	610,860	29.28%	7.73%	95.42%	45,055	13,194	31,861
60	1408 SS Dallas Employee Development	807,017	0.00%	7.73%	95.42%	59,523	-	59,523
61	1414 SS Tech Training Delivery	836,910	0.00%	7.80%	95.42%	62,286	-	62,286
62	1415 SS Tech Training Prog & Curriculum	187,432	0.00%	7.80%	95.42%	13,949	-	13,949
63	1416 SS Dallas Compensation and HRMS (6)	779,236	0.00%	7.73%	95.42%	57,474	-	57,474
64	1420 SS Dallas EAPC	-	0.00%	7.73%	95.42%	-	-	-
65	1483 SS HR Benefit Variance	-	15.73%	7.73%	95.42%	-	-	-
66	1501 SS Dallas Legal	2,785,770	62.29%	7.73%	95.42%	205,468	107,436	98,032
67	1502 SS Dallas Corporate Secretary	-	0.00%	7.73%	95.42%	-	-	-
68	1503 SS Dallas Governmental Affairs	360,719	0.00%	7.80%	95.42%	26,846	-	26,846
69	1504 SS Dallas Central Records	192,447	73.74%	7.80%	95.42%	14,323	10,561	3,762
70	1505 SS Dallas Gas Contract Administration	133,262	0.00%	7.80%	95.42%	9,918	-	9,918
71	1508 SS Corporate Energy Assistance	482,140	0.00%	9.89%	95.42%	43,610	-	43,610
72	1821 SS Gas Supply Executive	349,313	0.00%	7.75%	95.42%	25,831	-	25,831
73	1822 SS Dallas-Regional Gas Supply	246,719	0.00%	17.03%	95.42%	40,090	-	40,090
74	1823 SS Dallas Gas Contract Admin	355,621	0.00%	9.89%	95.42%	33,559	-	33,559
75	1825 SS Franklin-Gas Control & Storage	298,464	0.00%	18.94%	95.42%	53,938	-	53,938
76	1826 SS New Orleans Gas Supply & Service	187,203	0.00%	9.89%	95.42%	17,666	-	17,666
77	1827 SS Regional Supply Planning	423,365	0.00%	9.89%	95.42%	39,951	-	39,951
78	1828 SS Jackson-West Region Gas Supply &	110,512	0.00%	0.00%	95.42%	-	-	-
79	1829 SS Franklin-East Region Gas Supply	-	0.00%	0.00%	95.42%	-	-	-
80	1831 SS Dallas Gas Supply	-	0.00%	0.00%	95.42%	-	-	-
81	1833 SS Dallas-Corporate Gas Supply and Risk Mgmt.	105,838	0.00%	9.89%	95.42%	9,988	-	9,988
82	1835 SS Franklin Gas Control	958,194	0.00%	18.94%	95.42%	173,162	-	173,162
83	1836 SS TBS-System Support	250,219	0.00%	7.75%	95.42%	18,503	-	18,503
84	1837 SS TBS-Application Support	688,867	0.00%	7.75%	95.42%	50,940	-	50,940
85	1838 SS TBS-Technical Support	573,232	0.00%	7.75%	95.42%	42,389	-	42,389
86	1839 SS TBS-Transportation & Scheduling	203,299	0.00%	7.75%	95.42%	15,033	-	15,033
87	1901 SS Dallas Employee Relocation Exp (Div 02) (5)	83,695	0.00%	7.73%	95.42%	6,173	-	6,173
88	1901 SS Dallas Employee Relocation Exp (Div 12) (5)	14,624	0.00%	9.70%	99.96%	1,418	-	1,418

File Date: December 1, 2015

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SHARED SERVICES ("SSU") ADJUSTED TOTAL LABOR ALLOCATED TO WEST TEXAS FOR PAYROLL TAX CALCULATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Per Book SSU O&M Labor (b)	FY17	Texas Division	WTX Allocation Factor (1), (2) (e)	Total (f) = (b) * (d) * (e)	SSU Allocated to Capital (3) (g) = (c) * (f)	Expense Allocated to WTX Direct (h) = (f) - (g)
			Capitalization Rate (1) (c)	Allocation Factor (1), (2) (d)				
99	1903 SS Dallas Controller - Miscellaneous	-	0.00%	0.00%	95.42%	-	-	-
90	1904 SS Dallas Performance Plan (4)	-	30.50%	7.73%	0.00%	-	-	-
91	1905 SS Outside Director Retirement Cost	-	0.00%	7.73%	95.42%	-	-	-
92	1908 SS Dallas SEBP (4)	-	0.00%	7.73%	0.00%	-	-	-
93	1910 SS Dallas Overhead Capitalized (3)	-	0.00%	8.26%	0.00%	-	-	-
94	1913 SS Dallas Fleet Management	541,269	46.75%	7.80%	95.42%	40,283	18,832	21,451
95	1915 SS Dallas Insurance	-	0.00%	7.73%	95.42%	-	-	-
96	1953 SS Dallas Enterprise Team Meeting	-	0.00%	7.73%	95.42%	-	-	-
97	1954 SS Dallas Culture Council	-	0.00%	7.73%	95.42%	-	-	-
98								
99	TOTAL (Sum of Ln 1 through Ln 97)	<u>\$ 73,459,351</u>				<u>\$ 6,349,863</u>	<u>\$ 1,117,806</u>	<u>\$ 5,232,056</u>
100								
101	Add: SSU Labor Adjustment (WP_F-2.1, Col (g), Ln 20)						\$ 50,065	
102								
103	Total Adjusted SSU Labor Allocated to WTX Account 922 (Ln 99 + Ln 101)						<u>\$ 5,282,121</u>	
104								
105								
106								
107	Notes:							
108	1. Factors are displayed only if applicable to West Texas.							
109	2. Based on FY17 factors, adjusted to the four-factor formula including Operating Income.							
110	3. The Total represents the amount that would be credited from Cost Center 1910.							
111	4. Allocation percentages have been set to zero to align with GUD No. 10170 for cost centers 1132, 1904 and 1908.							
112	5. Cost center 1901 expenses have been divided between General Office (Div 002) and Customer Support (Div 012) and separately allocated.							
113	6. Cost Center 1001 has been reactivated, and 1216 and 1416 have been added since the Test Year Ending September 30, 2015 West Texas RRM Filing.							

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
TOTAL INCOME TAXES
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Amount
	(a)	(b)
1	Federal Income Tax (Page 2, Col (b), Ln 12)	\$ 13,991,536
2	State Income Tax (Page 3, Col (c), Ln 6)	936,943
3		
4	Total Income Tax (Ln 1 + Ln 2)	<u>\$ 14,928,479</u>

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
FEDERAL INCOME TAX
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description (a)	Amount (b)
1	Return on Rate Base (Schedule G, Col (c), Ln 6)	\$ 38,031,620
2		
3	Interest Expense:	
4	Rate Base (Schedule B, Col (e), Ln 24)	\$ 449,944,275
5	Weighted Cost of Debt (Schedule G, Col (b) Ln 17)	2.68%
6	Total (Ln 4 x Ln 5)	<u>\$ 12,047,338</u>
7		
8	Taxable component of return (Ln. 1 - Ln. 6)	\$ 25,984,282
9		
10	Tax factor (1 / .65) * (.35)	<u>53.85%</u>
11		
12	Federal Income Taxes (Ln 8 x Ln 10)	<u>\$ 13,991,536</u>

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
STATE FRANCHISE ("GROSS MARGIN") TAX
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Reference (b)	Amount (c)
1	Total Proposed Operating Revenues	Schedule A, Col (d), Ln 23	\$ 126,835,788
2	Less:		
3	Bad Debt Expense, not included in Purchased Gas Costs	Schedule F-1, Col (e), Ln 37	1,910,053
4	Gross Profit (Ln 1 - Ln 3)		<u>\$ 124,925,735</u>
5	Tax Rate		<u>0.75%</u>
6	Tax Due (Ln 4 x Ln 5)		<u><u>\$ 936,943</u></u>

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
INTEREST EXPENSE - CUSTOMER DEPOSITS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Amount
	(a)	(b)
1	Adjusted Customer Deposits	\$ 4,503,811
2		
3	Current Interest Rate (1)	<u>0.11%</u>
4		
5	Interest on Customer Deposits (Ln 1 x Ln 3)	<u>\$ 4,954</u>
6		
7	Note:	
8	1. Interest Rate per the Public Utility Commission of Texas Press Release dated November 19, 2015.	

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SUMMARY OF RETURN
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description (a)	Proposed Rates (b)	Proposed Amounts (c)
1	<u>Net Operating Income/Return</u>		
2			
3	Cost of Debt	5.95%	\$ 12,047,338
4	Cost of Equity	10.50%	<u>25,984,282</u>
5			
6	Total Return on Invested Capital		<u>\$ 38,031,620</u>
7			
8	<u>Rate Base - Capitalization Structure (1)</u>		
9			
10	Debt	45.00%	\$ 202,474,924
11	Equity	55.00%	<u>247,469,351</u>
12			
13	Total Invested Capital		<u>\$ 449,944,275</u>
14			
15			
16	<u>Percent Return - After Tax</u>		
17	Cost of Debt	2.68%	
18	Return on Equity	<u>5.78%</u>	
19			
20	Percent Return - After Tax	<u>8.45%</u>	

22 Note:

23 1. The September 30, 2016 Capital Structure was utilized and as per the tariff the equity
24 was limited to 55%.

File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
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TEST YEAR ENDING SEPTEMBER 30, 2016**

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File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
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TEST YEAR ENDING SEPTEMBER 30, 2016**

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File Date: December 1, 2016

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SUMMARY OF CURRENT AND PROPOSED RATE STRUCTURE
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description (a)	Current (b)	Proposed (c)
1	Residential		
2	Customer Charge per month	\$ 16.00	\$ 16.50
3	Consumption Charge per CCF	\$ 0.16331	\$ 0.20525
4			
5			
6	Commercial		
7	Customer Charge per month	\$ 40.75	\$ 44.75
8	Consumption Charge per CCF	\$ 0.12253	\$ 0.13733
9			
10			
11	Industrial and Transportation		
12	Customer Charge per month	\$ 364.00	\$ 417.50
13	Consumption Charge per CCF	\$ 0.08654	\$ 0.09326
14			
15			
16	Public Authority		
17	Customer Charge per month	\$ 116.00	\$ 126.75
18	Consumption Charge per CCF	\$ 0.10770	\$ 0.11970

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 SUMMARY PROOF OF REVENUE AT CURRENT RATES
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Total (b)	Reference (c)
Residential			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$16.00	Tariff- Rates
3			
4	Consumption Charge (\$/Ccf)		
5	All Consumption	\$ 0.16331	Tariff- Rates
6			
7	<u>Billing Units:</u>		
8	Bills	3,273,326	WP_J-1.1
9	Total Ccf	<u>176,167,521</u>	WP_J-1.1
10			
11	<u>Present Revenue:</u>		
12	Customer Charge	\$ 52,373,216	Ln. 2 times Ln. 8
13	Consumption Charge	<u>28,769,918</u>	Ln. 5 times Ln. 9
14	Total Present Base Revenue - Residential	<u>\$ 81,143,134</u>	Sum of Ln. 12 through Ln. 13
15			
16			
17	Commercial		
18	<u>Rate Characteristics:</u>		
19	Customer Charge	\$40.75	Tariff- Rates
20			
21	Consumption Charge (\$/Ccf)		
22	All Consumption	\$ 0.12253	Tariff- Rates
23			
24	<u>Billing Units:</u>		
25	Bills	290,738	WP_J-1.2
26	Total Ccf	<u>80,273,059</u>	WP_J-1.2
27			
28	<u>Present Revenue:</u>		
29	Customer Charge	\$ 11,847,574	Ln. 19 times Ln. 25
30	Consumption Charge	<u>9,835,858</u>	Ln. 22 times Ln. 26
31	Total Present Base Revenue - Commercial	<u>\$ 21,683,431</u>	Sum of Ln. 29 through Ln. 30
32			
33			

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SUMMARY PROOF OF REVENUE AT CURRENT RATES
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Total (b)	Reference (c)
34	Industrial and Transportation		
35	<u>Rate Characteristics:</u>		
36	Customer Charge	\$364.00	Tariff- Rates
37			
38	Consumption Charge (\$/Ccf)		
39	All Consumption	\$ 0.08654	Tariff- Rates
40			
41	<u>Billing Units:</u>		
42	Bills	2,454	WP_J-1.3
43	Total Ccf	<u>19,574,873</u>	WP_J-1.3
44			
45	<u>Present Revenue:</u>		
46	Customer Charge	\$ 893,256	Ln. 36 times Ln. 42
47	Consumption Charge	1,694,010	Ln. 39 times Ln. 43
48	Total Present Base Revenue - Industrial & Transportation	<u>\$ 2,587,266</u>	Sum of Ln. 46 through Ln. 47
49			
50			
51	Public Authority		
52	<u>Rate Characteristics:</u>		
53	Customer Charge	\$116.00	Tariff- Rates
54			
55	Consumption Charge (\$/Ccf)		
56	All Consumption	\$ 0.10770	Tariff- Rates
57			
58	<u>Billing Units:</u>		
59	Bills	24,712	WP_J-1.4
60	Total Ccf	<u>21,688,502</u>	WP_J-1.4
61			
62	<u>Present Revenue:</u>		
63	Customer Charge	\$ 2,866,592	Ln. 53 times Ln. 59
64	Consumption Charge	2,335,852	Ln. 56 times Ln. 60
65	Total Present Base Revenue - Public Authority	<u>\$ 5,202,444</u>	Sum of Ln. 63 through Ln. 64

**ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 CALCULATION OF CURRENT REVENUES BY AREA - RESIDENTIAL
 TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Area	Adjusted Customer Charges	Customer Charge Revenue	Per Book Volume	Adjusted Volume	Consumption Revenue	Current Base Rate Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	WTX CITIES	1,488,504	\$ 23,816,066	66,837,933	74,655,862	\$ 12,192,049	\$ 36,008,115
2	ALDC - INCORPORATED	1,546,405	24,742,486	79,544,020	86,800,362	14,175,367	38,917,853
3	UNINCORPORATED	238,416	3,814,664	13,374,566	14,711,296	2,402,502	6,217,166
4							
5	TOTAL	3,273,326	\$ 52,373,216	159,756,519	176,167,521	\$ 28,769,918	\$ 81,143,134

**ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 CALCULATION OF CURRENT REVENUES BY AREA - COMMERCIAL
 TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Area	Adjusted Customer Charges	Customer Charge Revenue	Per Book Volume	Adjusted Volume	Consumption Revenue	Current Base Rate Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	WTX CITIES	123,457	\$ 5,030,856	26,133,631	28,221,134	\$ 3,457,936	\$ 8,488,791
2	ALDC - INCORPORATED	138,568	5,646,630	37,340,181	39,780,272	4,874,277	10,520,906
3	UNINCORPORATED	28,714	1,170,088	11,381,149	12,271,653	1,503,646	2,673,734
4							
5	TOTAL	290,738	\$ 11,847,574	74,854,961	80,273,059	\$ 9,835,858	\$ 21,683,431

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
CALCULATION OF CURRENT REVENUES BY AREA - INDUSTRIAL AND TRANSPORTATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Area	Adjusted Customer Charges	Customer Charge Revenue	Per Book Volume	Adjusted Volume	Consumption Revenue	Current Base Rate Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	WTX CITIES	486 \$	176,904	2,429,147	2,121,297	\$ 183,577	\$ 360,481
2	ALDC - INCORPORATED	697	253,708	8,130,333	10,395,165	899,598	1,153,306
3	UNINCORPORATED	1,271	462,644	5,024,508	7,058,411	610,835	1,073,479
4							
5	TOTAL	2,454 \$	893,256	15,583,988	19,574,873	\$ 1,694,010	\$ 2,587,266

**ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 CALCULATION OF CURRENT REVENUES BY AREA - PUBLIC AUTHORITY
 TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Area	Adjusted Customer Charges	Customer Charge Revenue	Per Book Volume	Adjusted Volume	Consumption Revenue	Current Base Rate Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	WTX CITIES	16,678	\$ 1,934,644	10,900,356	12,143,753	\$ 1,307,882	\$ 3,242,526
2	ALDC - INCORPORATED	5,738	665,560	5,437,047	6,022,205	648,591	1,314,151
3	UNINCORPORATED	2,296	266,389	3,176,853	3,522,544	379,378	645,767
4							
5	TOTAL	24,712	\$ 2,866,592	19,514,256	21,688,502	\$ 2,335,852	\$ 5,202,444

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
OTHER REVENUES
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	FERC Account	Test Year Amount	Adjustments	Adjusted Amounts
	(a)	(b)	(c)	(d)
1	487	\$ 124,085	\$ -	\$ 124,085
2	488 (1)	2,809,651	-	2,809,651
3	489 (2)	496,768	65,175	561,943
4	493	-	-	-
5	495	(1,475)	-	(1,475)
6	LVS Margins (Regulated and Non Regulated)	2,028,513	(1,800,440)	228,073
7	Totals	<u>\$ 5,457,542</u>	<u>\$ (1,735,265)</u>	<u>\$ 3,722,277</u>

Notes:

1. WTX is not proposing to change the Miscellaneous Service Charges
2. This amount represents Transportation contract margins only, and excludes Transportation tariff margins which are represented on WP_J-1.3.

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SALES AND TRANSPORT CONTRACT MARGINS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Customer (a)	Customer Type (b)	Annual Adjusted Margin Revenue (c)
1	Customer 1	SALES	\$ -
2	Customer 2	SALES	-
3	Customer 3	SALES	-
4	Customer 4	SALES	-
5	Customer 5	SALES	-
6	Customer 6	SALES	-
7	Customer 7	SALES	-
8	Customer 7	SALES	-
9	Customer 7	SALES	-
10	Customer 8	SALES	-
11	Customer 9	SALES	-
12	Customer 10	SALES	-
13	Customer 11	SALES	-
14	Customer 12	SALES	-
15	Customer 13	SALES	-
16	Customer 14	SALES	-
17	Customer 15	SALES	-
18	Customer 16	SALES	-
19	Customer 17	SALES	-
20	Customer 18	SALES	-
21	Customer 19	SALES	-
22	Customer 20	SALES	-
23	Customer 21	SALES	-
24	Customer 22	SALES	-
25	Customer 23	SALES	-
26	Customer 24	SALES	-
27	Customer 24	SALES	-
28	Customer 24	SALES	-
29	Customer 25	SALES	-
30	Customer 26	SALES	-

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SALES AND TRANSPORT CONTRACT MARGINS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Customer (a)	Customer Type (b)	Annual Adjusted Margin Revenue (c)
31	Customer 26	SALES	-
32	Customer 26	SALES	-
33	Customer 26	SALES	-
34	Customer 27	SALES	-
35	Customer 28	SALES	-
36	Customer 29	SALES	-
37	Customer 30	SALES	-
38	Customer 31	SALES	-
39	Customer 32	SALES	-
40	Customer 33	SALES	-
41	Customer 34	SALES	-
42	Customer 35	SALES	-
43	Customer 36	SALES	-
44	Customer 37	SALES	-
45	Customer 38	SALES	-
46	Customer 39	SALES	-
47	Customer 40	SALES	-
48	Customer 41	SALES	-
49	Customer 42	SALES	-
50	Customer 43	SALES	-
51	Customer 44	SALES	-
52	Customer 45	SALES	-
53	Customer 46	SALES	-
54	Customer 47	SALES	31,035
55	Customer 47	SALES	29,029
56	Customer 48	SALES	-
57	Customer 49	SALES	-
58	Customer 50	SALES	-
59	Customer 51	SALES	-
60	Customer 52	SALES	-
61	Customer 53	SALES	-
62	Customer 54	SALES	-
63	Customer 55	SALES	-
64	Customer 56	SALES	-
65	Customer 57	SALES	-
66	Customer 58	SALES	-

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SALES AND TRANSPORT CONTRACT MARGINS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Customer (a)	Customer Type (b)	Annual Adjusted Margin Revenue (c)
67	Customer 59	SALES	-
68	Customer 60	SALES	-
69	Customer 61	SALES	-
70	Customer 61	SALES	-
71	Customer 61	SALES	-
72	Customer 61	SALES	-
73	Customer 61	SALES	-
74	Customer 61	SALES	-
75	Customer 61	SALES	-
76	Customer 61	SALES	-
77	Customer 61	SALES	-
78	Customer 61	SALES	-
79	Customer 61	SALES	-
80	Customer 61	SALES	-
81	Customer 61	SALES	-
82	Customer 61	SALES	-
83	Customer 61	SALES	-
84	Customer 61	SALES	-
85	Customer 62	SALES	31,104
86	Customer 63	SALES	44,629
87	Customer 64	SALES	6,174
88	Customer 65	SALES	-
89	Customer 65	SALES	-
90	Customer 66	SALES	-
91	Customer 67	SALES	5,087
92	Customer 68	SALES	-
93	Customer 69	SALES	637
94	Customer 70	SALES	-
95	Customer 71	SALES	-
96	Customer 72	SALES	-
97	Customer 73	SALES	-
98	Customer 74	SALES	80,378
99		Large Volume Sales Total	<u>\$ 228,073</u>

**ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 AVERAGE BILL COMPARISON - BASE RATES - WTX CITIES ONLY
 TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description (a)	Current (b)	Proposed (c)	Change	
				Amount (d)	Percent (e)
1	RESIDENTIAL				
2	Customer Charge	\$ 16.00			
3	Consumption Charge 50.1 CCF X \$ 0.16331 =	8.18			
4	Rider GCA 50.1 CCF X \$ 0.31692 =	15.88			
5	Subtotal	\$ 40.06			
6	Rider FF & Rider TAX \$ 40.06 X 5.88% =	2.36			
7	Total	\$ 42.42			
8					
9	Customer Charge		\$ 16.50		
10	Consumption Charge 50.1 CCF X \$ 0.20525 =	10.28			
11	Rider GCA 50.1 CCF X \$ 0.31692 =	15.88			
12	Subtotal	\$ 42.66			
13	Rider FF & Rider TAX \$ 42.66 X 5.88% =	2.51			
14	Total	\$ 45.17	\$ 2.75	6.49%	
15					
16	COMMERCIAL				
17	Customer Charge	\$ 40.75			
18	Consumption Charge 228.5 CCF X \$ 0.12253 =	28.00			
19	Rider GCA 228.5 CCF X \$ 0.31692 =	72.42			
20	Subtotal	\$ 141.16			
21	Rider FF & Rider TAX \$ 141.16 X 5.88% =	8.31			
22	Total	\$ 149.47			
23					
24	Customer Charge		\$ 44.75		
25	Consumption Charge 228.5 CCF X \$ 0.13733 =	31.38			
26	Rider GCA 228.5 CCF X \$ 0.31692 =	72.42			
27	Subtotal	\$ 148.55			
28	Rider FF & Rider TAX \$ 148.55 X 5.88% =	8.74			
29	Total	\$ 157.29	\$ 7.82	5.23%	
30					

**ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 AVERAGE BILL COMPARISON - BASE RATES - WTX CITIES ONLY
 TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description	Current	Proposed	Change	
				Amount	Percent
	(a)	(b)	(c)	(d)	(e)
31	<u>INDUSTRIAL & TRANSPORTATION</u>				
32	Customer Charge	\$ 364.00			
33	Consumption Charge	4,364.8	CCF	X	\$ 0.08654
34	Rider GCA	4,364.8	CCF	X	\$ 0.31692
35	Subtotal	\$ 2,125.01			
36	Rider FF & Rider TAX	\$ 2,125.01		X	5.88%
37	Total	\$ 2,250.05			
38					
39	Customer Charge				\$ 417.50
40	Consumption Charge	4,364.8	CCF	X	\$ 0.09326
41	Rider GCA	4,364.8	CCF	X	\$ 0.31692
42	Subtotal				1,383.28
43	Rider FF & Rider TAX	\$ 2,207.84		X	5.88%
44	Total	\$ 2,337.75			\$ 87.71 3.90%
45					
46	<u>PUBLIC AUTHORITY</u>				
47	Customer Charge	\$ 116.00			
48	Consumption Charge	728.1	CCF	X	\$ 0.10770
49	Rider GCA	728.1	CCF	X	\$ 0.31692
50	Subtotal	\$ 425.16			
51	Rider FF & Rider TAX	\$ 425.16		X	5.88%
52	Total	\$ 450.18			
53					
54	Customer Charge				\$ 126.75
55	Consumption Charge	728.1	CCF	X	\$ 0.11970
56	Rider GCA	728.1	CCF	X	\$ 0.31692
57	Subtotal				230.75
58	Rider FF & Rider TAX	\$ 444.65		X	5.88%
59	Total	\$ 470.81			\$ 20.63 4.58%

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SUMMARY PROOF OF REVENUE - PROSPECTIVE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Total (b)	Reference (c)
Residential			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$ 16.50	WP_J-5
3			
4	Consumption Charge (\$/Ccf)		
5	All Consumption	\$ 0.20525	WP_J-5
6			
7	<u>Billing Units:</u>		
8	Bills	3,273,326	WP_J-1
9	Total Ccf	<u>176,167,521</u>	WP_J-1
10			
11	<u>Proposed Revenue:</u>		
12	Customer Charge	\$ 54,009,879	Ln. 2 times Ln. 8
13	Consumption Charge	<u>36,158,384</u>	Ln. 5 times Ln. 9
14	Total Proposed Base Revenue - Residential	<u>\$ 90,168,263</u>	Sum of Ln. 12 through Ln. 13
15			
16			
17	Commercial		
18	<u>Rate Characteristics:</u>		
19	Customer Charge	\$ 44.75	WP_J-5
20			
21	Consumption Charge (\$/Ccf)		
22	All Consumption	\$ 0.13733	WP_J-5
23			
24	<u>Billing Units:</u>		
25	Bills	290,738	WP_J-1
26	Total Ccf	<u>80,273,059</u>	WP_J-1
27			
28	<u>Proposed Revenue:</u>		
29	Customer Charge	\$ 13,010,526	Ln. 19 times Ln. 25
30	Consumption Charge	<u>11,023,899</u>	Ln. 22 times Ln. 26
31	Total Proposed Base Revenue - Commercial	<u>\$ 24,034,425</u>	Sum of Ln. 29 through Ln. 30
32			
33			

File Date: December 1, 2016

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
SUMMARY PROOF OF REVENUE - PROSPECTIVE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Total (b)	Reference (c)
34	Industrial and Transportation (1)		
35	<u>Rate Characteristics:</u>		
36	Customer Charge	\$ 417.50	WP_J-5
37			
38	Consumption Charge (\$/Ccf)		
39	All Consumption	\$ 0.09326	WP_J-5
40			
41	<u>Billing Units:</u>		
42	Bills	2,454	WP_J-1
43	Total Ccf	<u>19,574,873</u>	WP_J-1
44			
45	<u>Proposed Revenue:</u>		
46	Customer Charge	\$ 1,024,545	Ln. 36 times Ln. 42
47	Consumption Charge	1,825,553	Ln. 39 times Ln. 43
48	Total Proposed Base Revenue - Industrial & Transportation	<u>\$ 2,850,098</u>	Sum of Ln. 46 through Ln. 47
49			
50			
51	Public Authority		
52	<u>Rate Characteristics:</u>		
53	Customer Charge	\$ 126.75	WP_J-5
54			
55	Consumption Charge (\$/Ccf)		
56	All Consumption	\$ 0.11970	WP_J-5
57			
58	<u>Billing Units:</u>		
59	Bills	24,712	WP_J-1
60	Total Ccf	<u>21,688,502</u>	WP_J-1
61			
62	<u>Proposed Revenue:</u>		
63	Customer Charge	\$ 3,132,246	Ln. 53 times Ln. 59
64	Consumption Charge	2,596,114	Ln. 56 times Ln. 60
65	Total Proposed Base Revenue - Public Authority	<u>\$ 5,728,360</u>	Sum of Ln. 63 through Ln. 64
66			
67	Note:		
68	1. The Industrial class includes Transportation customers with equivalent base rates.		

**ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 CALCULATION OF PROPOSED REVENUES BY AREA - RESIDENTIAL
 TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Area	Adjusted Customer Charges	Customer Charge Revenue	Per Book Volume	Adjusted Volume	Consumption Revenue	Proposed Base Rate Revenue	Amount Change	Percentage Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	WTX CITIES	1,488,504	\$ 24,560,318	66,837,933	74,655,862	\$ 15,323,116	\$ 39,883,434	\$ 3,875,319	10.76%
2	ALDC - INCORPORATED	1,546,405	25,515,689	79,544,020	86,800,362	17,815,774	43,331,463	4,413,610	11.34%
3	UNINCORPORATED	238,416	3,933,872	13,374,566	14,711,296	3,019,494	6,953,366	736,200	11.84%
4									
5	TOTAL	3,273,326	\$ 54,009,879	159,756,519	176,167,521	\$ 36,158,384	\$ 90,168,263	\$ 9,025,129	11.12%

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
CALCULATION OF PROPOSED REVENUES BY AREA - COMMERCIAL
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Area	Adjusted Customer Charges	Customer Charge Revenue	Per Book Volume	Adjusted Volume	Consumption Revenue	Proposed Base Rate Revenue	Amount Change	Percentage Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	WTX CITIES	123,457	\$ 5,524,682	26,133,631	28,221,134	\$ 3,875,608	\$ 9,400,290	\$ 911,499	10.74%
2	ALDC - INCORPORATED	138,568	6,200,900	37,340,181	39,780,272	5,463,025	11,663,925	1,143,018	10.86%
3	UNINCORPORATED	28,714	1,284,943	11,381,149	12,271,653	1,685,266	2,970,209	296,476	11.09%
4									
5	TOTAL	290,738	\$ 13,010,526	74,854,961	80,273,059	\$ 11,023,899	\$ 24,034,425	\$ 2,350,993	10.84%

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
CALCULATION OF PROPOSED REVENUES BY AREA - INDUSTRIAL AND TRANSPORTATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Area	Adjusted Customer Charges	Customer Charge Revenue	Per Book Volume	Adjusted Volume	Consumption Revenue	Proposed Base Rate Revenue	Amount Change	Percentage Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	WTX CITIES	486 \$	202,905	2,429,147	2,121,297	\$ 197,832	\$ 400,737	\$ 40,256	11.17%
2	ALDC - INCORPORATED	697	290,998	8,130,333	10,395,165	969,453	1,260,451	107,145	9.29%
3	UNINCORPORATED	1,271	530,643	5,024,508	7,058,411	658,267	1,188,910	115,431	10.75%
4									
5	TOTAL	2,454 \$	1,024,545	15,583,988	19,574,873	\$ 1,825,553	\$ 2,850,098	\$ 262,832	10.16%

ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
CALCULATION OF PROPOSED REVENUES BY AREA - PUBLIC AUTHORITY
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Area	Adjusted Customer Charges	Customer Charge Revenue	Per Book Volume	Adjusted Volume	Consumption Revenue	Proposed Base Rate Revenue	Amount Change	Percentage Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	WTX CITIES	16,678 \$	2,113,932	10,900,356	12,143,753	1,453,607 \$	3,567,539 \$	325,013	10.02%
2	ALDC - INCORPORATED	5,738	727,239	5,437,047	6,022,205	720,858	1,448,097	133,945	10.19%
3	UNINCORPORATED	2,296	291,076	3,176,853	3,522,544	421,648	712,724	66,957	10.37%
4									
5	TOTAL	24,712 \$	3,132,246	19,514,256	21,688,502	2,596,114 \$	5,728,360 \$	525,916	10.11%

**ATMOS ENERGY CORPORATION
 WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
 RATE DESIGN**

1	Proposed Change in Rates:		\$	<u>12,165,233</u>		Schedule A	
2							
3							
4		System-Wide COS			Allocation of		
5		Revenue Requirement	Allocations (1)		Change in Rates		
6	Residential	\$ 67,836,988	74.19%	\$ 9,025,668			
7	Commercial	17,667,930	19.32%	2,350,707			
8	Industrial and Transportation	1,975,759	2.16%	262,873			
9	Public Authority	3,953,305	4.32%	525,985			
10		\$ <u>91,433,982</u>		\$ <u>12,165,233</u>			
11							
12							
13							
14		<u>Residential</u>	<u>Commercial</u>	<u>Industrial & Transportation</u>	<u>Public Authority</u>		
15	Current Customer Charge	\$ 16.00	\$ 40.75	\$ 364.00	\$ 116.00		
16	Current Consumption Charge	\$ 0.16331	\$ 0.12253	\$ 0.08654	\$ 0.10770		
17							
18	Bills	3,273,326	290,738	2,454	24,712		
19	Volumes	176,167,521	80,273,059	19,574,873	21,688,502		
20							
21							
22	Prospective Change in Base Charge	\$ 1.38	\$ 4.04	\$ 53.56	\$ 10.64		
23	Prospective Change in Consumption Charge	\$ 0.02562	\$ 0.01464	\$ 0.00671	\$ 0.01213		
23	Prospective Change in Base Charge Revenue	\$ 4,512,834	\$ 1,175,353	\$ 131,437	\$ 262,992	\$ 6,082,617	
24	Prospective Change in Consumption Charge Revenue	\$ 4,512,834	\$ 1,175,353	\$ 131,437	\$ 262,992	\$ 6,082,617	
25						\$ <u>12,165,233</u>	
26							
27	Proposed Change in Base Charge	\$ 0.50	\$ 4.00	\$ 53.50	\$ 10.75		
28	Proposed Change in Consumption Charge	\$ 0.04194	\$ 0.01480	\$ 0.00672	\$ 0.01200		
29	Proposed Change in Base Charge Revenue	\$ 1,636,663	\$ 1,162,952	\$ 131,289	\$ 265,654	\$ 3,196,558	
30	Proposed Change in Consumption Charge Revenue	\$ 7,388,466	\$ 1,188,041	\$ 131,543	\$ 260,262	\$ 8,968,312	
31						\$ <u>12,164,870</u>	
32							
33	Proposed Base Charge	\$ 16.50	\$ 44.75	\$ 417.50	\$ 126.75		
34	Proposed Consumption Charge	\$ 0.20525	\$ 0.13733	\$ 0.09326	\$ 0.11970		
35	Proposed Base Charge Revenue	\$ 54,009,879	\$ 13,010,526	\$ 1,024,545	\$ 3,132,246	\$ 71,177,196	
36	Proposed Consumption Charge Revenue	\$ 36,158,384	\$ 11,023,899	\$ 1,825,553	\$ 2,596,114	\$ 51,603,949	
37				Schedule A, Col (d), Lines 1 through 4		\$ <u>122,781,145</u>	

Note:

1. Class Allocation Percentages are per the 2013 WTX SOI - WTX Cities Settlement Agreement.

**ATMOS ENERGY CORPORATION
WEST TEXAS CITIES ("WTX CITIES") RATE REVIEW MECHANISM
BILLING DETERMINANTS STUDY SCHEDULES AND WORKPAPERS
TEST YEAR ENDING SEPTEMBER 30, 2016**

Totals may vary due to rounding.

WTX 1-RES

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CALCULATION OF CURRENT REVENUE BY AREA - RATE R
CALENDAR YEAR ENDING September 30, 2016

Line No.	Town	Weather Station	I/O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue	Per Book Volume	Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	AMARILLO	AMARILLO	I	752,076	(711)	751,365	\$ 12,021,845	42,767,732	(44,608)	4,116,442	46,839,568	\$ 7,645,370
2	AMARILLO	AMARILLO	O	31,033	(29)	31,004	496,059	2,003,565	(2,090)	192,845	2,194,321	358,355
3	BOVINA	AMARILLO	I	5,677	(5)	5,672	90,746	306,520	(320)	29,503	335,703	54,823.72
4	BOVINA	AMARILLO	O	274	(0)	274	4,380	17,830	(19)	1,716	19,527	3,158.99
5	BUSHLAND	AMARILLO	O	3,725	(4)	3,721	59,544	272,043	(284)	26,184	297,944	48,657.22
6	CANYON	AMARILLO	I	46,446	(44)	46,402	742,434	2,247,120	(2,344)	216,288	2,451,064	401,916.34
7	CANYON	AMARILLO	O	24,970	(24)	24,946	399,142	1,564,308	(1,632)	150,566	1,713,242	279,789.61
8	CHANNING	AMARILLO	I	1,213	(1)	1,212	19,390	58,391	(81)	5,820	63,950	10,444
9	DALHART	AMARILLO	I	31,758	(30)	31,728	507,648	1,904,165	(1,885)	183,278	2,085,457	340,576.00
10	DALHART	AMARILLO	O	2,371	(2)	2,369	37,900	147,709	(154)	14,217	161,772	26,419
11	DIMMITT	AMARILLO	I	15,351	(15)	15,336	245,384	861,028	(898)	82,875	943,005	154,002
12	DIMMITT	AMARILLO	O	1,038	(1)	1,037	16,592	66,658	(92)	6,533	97,099	15,867.17
13	FRIONA	AMARILLO	I	15,016	(14)	15,002	240,029	811,903	(847)	78,147	889,203	145,215.70
14	FRIONA	AMARILLO	O	1,071	(1)	1,070	17,120	61,541	(85)	7,948	69,305	14,584
15	FRITCH	AMARILLO	I	9,334	(9)	9,325	149,203	466,385	(486)	44,890	510,789	83,416.89
16	FRITCH	AMARILLO	O	6,126	(5)	6,120	97,923	313,057	(327)	30,132	342,863	55,992.89
17	HAPPY	AMARILLO	I	2,330	(2)	2,328	37,245	117,674	(123)	11,326	128,876	21,046.99
18	HAPPY	AMARILLO	O	60	(0)	60	959	4,834	(5)	465	5,294	864.60
19	HEREFORD	AMARILLO	I	52,604	(50)	52,554	840,869	2,980,377	(3,108)	285,865	3,264,133	533,065.58
20	HEREFORD	AMARILLO	O	6,695	(7)	6,688	110,216	494,898	(515)	47,635	542,017	88,517
21	LAKE TANGLEWOOD	AMARILLO	I	5,081	(5)	5,076	61,219	363,870	(380)	35,023	398,514	65,081.27
22	NAZARETH	AMARILLO	I	1,161	(1)	1,160	18,558	61,061	(64)	5,877	66,875	10,921.28
23	NAZARETH	AMARILLO	O	703	(1)	702	11,237	50,922	(53)	4,901	55,770	9,107.81
24	PALISADES	AMARILLO	I	963	(1)	962	15,393	54,488	(57)	5,244	59,674	9,745.28
25	PALISADES	AMARILLO	O	36	(0)	36	575	2,399	(3)	231	2,627	429.08
26	PAMPA	AMARILLO	I	77,707	(73)	77,634	1,242,137	4,303,110	(4,488)	414,179	4,712,801	769,647.61
27	PAMPA	AMARILLO	O	4,205	(4)	4,201	67,216	277,416	(289)	26,702	303,828	49,818.12
28	PANHANDLE	AMARILLO	I	10,172	(10)	10,162	162,598	542,845	(566)	52,249	594,528	97,092.41
29	PANHANDLE	AMARILLO	O	706	(1)	705	11,285	41,973	(44)	4,040	45,989	7,507.23
30	SANFORD	AMARILLO	I	659	(1)	658	10,334	34,377	(36)	3,309	37,650	6,148.92
31	TIMBERCREEK CANYON	AMARILLO	I	1,862	(2)	1,860	26,887	123,966	(129)	11,632	135,769	22,172.44
32	VEGA	AMARILLO	I	4,062	(4)	4,058	64,931	218,181	(228)	20,998	238,932	39,019.94
33	VEGA	AMARILLO	O	677	(1)	676	10,822	38,654	(40)	3,720	42,334	6,913.52
34	ABERNATHY	LUBBOCK	I	10,340	(10)	10,330	165,284	471,246	(482)	41,068	511,823	83,585.86
35	ABERNATHY	LUBBOCK	O	449	(0)	449	7,177	27,481	(29)	2,395	29,848	4,874.40
36	AMHERST	LUBBOCK	I	2,608	(2)	2,606	41,689	122,897	(128)	10,710	133,479	21,796.47
37	AMHERST	LUBBOCK	O	79	(0)	79	1,263	4,901	(5)	427	5,323	869.35
38	ANTON	LUBBOCK	I	3,938	(4)	3,934	62,948	189,811	(198)	16,542	206,155	33,657.14
39	ANTON	LUBBOCK	O	348	(0)	348	5,563	21,344	(22)	1,850	23,182	3,785.83
40	BROWNFIELD	LUBBOCK	I	34,007	(32)	33,975	543,698	1,592,926	(1,661)	138,821	1,730,086	282,540.32
41	BROWNFIELD	LUBBOCK	O	1,999	(2)	1,997	31,954	114,694	(120)	9,995	124,670	20,343.67

WTX 1-RES

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CALCULATION OF CURRENT REVENUE BY AREA - RATE R
CALENDAR YEAR ENDING September 30, 2016

Line No.	Town	Weather Station	I/O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue	Per Book Volume	Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
42	BUFFALO SPRINGS	LUBBOCK	I	1,762	(2)	1,760	28,165	58,088		(61)	5,052	63,090	10,303.22
43	CROSBYTON	LUBBOCK	I	6,914	(7)	6,907	110,519	313,186		(327)	27,294	340,152	55,550.22
44	CROSBYTON	LUBBOCK	O	206	(0)	206	3,293	10,121		(11)	882	10,992	1,795.11
45	EARTH	LUBBOCK	I	3,477	(3)	3,474	55,579	177,319		(185)	15,453	192,587	31,451.37
46	EARTH	LUBBOCK	O	300	(0)	300	4,795	19,436		(20)	1,694	21,110	3,447.40
47	EDMONSON	LUBBOCK	I	243	(0)	243	3,884	12,899		(13)	1,124	14,010	2,287.92
48	FLOYDADA	LUBBOCK	I	12,765	(12)	12,753	204,047	634,999		(662)	55,339	689,676	112,630.98
49	FLOYDADA	LUBBOCK	O	867	(1)	866	14,179	48,171		(45)	4,024	50,147	8,189.45
50	HALE CENTER	LUBBOCK	I	8,390	(8)	8,382	134,113	383,183		(400)	33,394	416,177	67,965.89
51	HALE CENTER	LUBBOCK	O	175	(0)	175	2,797	12,873		(13)	1,122	13,982	2,283.33
52	HART	LUBBOCK	I	4,035	(4)	4,031	64,499	226,813		(237)	19,766	246,343	40,230.25
53	IDALOU	LUBBOCK	I	8,939	(8)	8,930	142,873	417,675		(436)	36,417	453,857	74,119.31
54	IDALOU	LUBBOCK	O	783	(1)	782	12,516	41,790		(44)	3,642	45,388	7,412.35
55	KRESS	LUBBOCK	I	2,642	(2)	2,640	42,232	133,347		(139)	11,621	144,829	23,652.01
56	KRESS	LUBBOCK	O	113	(0)	113	1,806	9,516		(10)	829	10,335	1,667.87
57	LEVELLAND	LUBBOCK	I	44,561	(42)	44,519	712,302	2,049,507		(2,138)	178,612	2,226,981	363,524.98
58	LEVELLAND	LUBBOCK	O	4,663	(4)	4,659	74,538	254,741		(276)	23,072	287,537	46,957.68
59	LITTLEFIELD	LUBBOCK	I	22,371	(21)	22,350	357,598	1,017,250		(1,061)	68,552	1,104,841	180,431.62
60	LITTLEFIELD	LUBBOCK	O	1,531	(1)	1,530	24,473	89,088		(93)	7,764	96,797	15,801.35
61	LOCKNEY	LUBBOCK	I	6,366	(6)	6,360	101,760	288,558		(301)	25,147	313,404	51,182.08
62	LOCKNEY	LUBBOCK	O	609	(1)	608	9,735	35,284		(38)	3,162	39,408	6,435.78
63	LORENZO	LUBBOCK	I	4,384	(4)	4,380	70,078	193,147		(201)	16,832	209,778	34,258.85
64	LORENZO	LUBBOCK	O	113	(0)	113	1,806	5,493		(5)	479	5,966	974
65	LUBBOCK	LUBBOCK	I	782,821	(721)	782,100	12,193,803	34,813,732		(36,310)	3,033,955	37,811,387	6,174,977.55
66	LUBBOCK	LUBBOCK	O	51,902	(49)	51,853	829,847	3,262,769		(3,403)	284,345	3,543,712	576,723.53
67	MEADOW	LUBBOCK	I	2,153	(2)	2,151	34,415	99,632		(104)	8,683	108,211	17,671.92
68	MEADOW	LUBBOCK	O	43	(0)	43	687	2,991		(3)	261	3,249	530.52
69	MULESHOE	LUBBOCK	I	16,146	(15)	16,131	258,092	762,867		(796)	66,484	828,576	135,314.67
70	MULESHOE	LUBBOCK	O	2,181	(2)	2,179	34,863	138,308		(144)	12,053	150,218	24,532.03
71	NEW DEAL	LUBBOCK	I	1,939	(2)	1,937	30,895	93,357		(97)	8,136	101,395	16,553.89
72	NEW HOME	LUBBOCK	I	1,143	(1)	1,142	18,271	53,928		(56)	4,700	58,572	9,565.32
73	OLTON	LUBBOCK	I	7,642	(7)	7,635	122,166	347,053		(362)	30,245	376,936	61,557.45
74	OLTON	LUBBOCK	O	634	(1)	633	10,134	41,248		(43)	3,595	44,800	7,316.23
75	OPDYKE WEST	LUBBOCK	I	314	(0)	314	5,019	10,699		(11)	932	11,620	1,897.70
76	PETERSBURG	LUBBOCK	I	4,089	(4)	4,085	65,362	195,795		(204)	17,063	212,654	34,729
77	PLAINVIEW	LUBBOCK	I	73,702	(70)	73,632	1,178,118	3,549,965		(3,703)	308,374	3,855,638	629,684.24
78	PLAINVIEW	LUBBOCK	O	11,255	(11)	11,255	180,088	629,303		(656)	54,843	683,489	111,620.65
79	POST	LUBBOCK	I	12,995	(12)	12,984	207,740	469,156		(489)	40,886	508,553	83,215.07
80	POST	LUBBOCK	O	453	(0)	453	7,241	22,185		(23)	1,933	24,095	3,935.00
81	QUITAQUE	LUBBOCK	I	1,942	(2)	1,940	31,043	78,999		(82)	9,886	85,801	14,012.20
82	QUITAQUE	LUBBOCK	O	557	(1)	556	8,804	29,089		(30)	2,535	31,593	5,159.50
83	RALLS	LUBBOCK	I	6,646	(6)	6,640	106,236	313,174		(327)	27,283	340,141	55,548.35

WTX 1-RES

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CALCULATION OF CURRENT REVENUE BY AREA - RATE R
CALENDAR YEAR ENDING September 30, 2016

Line No.	Town	Weather Station	I/O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue	Per Book Volume	Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
84	RALLS	LUBBOCK	O	550	(1)	549	8,782	32,079	(33)	2,796	34,841	5,689.92
85	RANSOM CANYON	LUBBOCK	I	5,888	(5)	5,883	90,922	305,262	(318)	28,603	331,546	54,144.82
86	RANSOM CANYON	LUBBOCK	O	10	(0)	10	160	4,730	(5)	412	5,137	838.94
87	ROPESVILLE	LUBBOCK	I	1,888	(2)	1,888	27,014	72,847	(76)	6,331	78,902	12,885.47
88	ROPESVILLE	LUBBOCK	O	84	(0)	84	1,343	8,509	(9)	742	9,242	1,509.28
89	SHALLOWATER	LUBBOCK	I	10,329	(10)	10,319	165,108	481,135	(502)	41,930	522,563	85,339.79
90	SHALLOWATER	LUBBOCK	O	4,204	(4)	4,200	67,200	200,626	(209)	17,484	217,901	35,585.41
91	SILVERTON	LUBBOCK	I	3,297	(3)	3,284	52,702	141,202	(147)	12,306	153,360	25,045.27
92	SILVERTON	LUBBOCK	O	269	(0)	269	4,300	12,137	(13)	1,058	13,182	2,152.76
93	SLATON	LUBBOCK	I	21,501	(20)	21,481	343,661	931,622	(972)	81,189	1,011,840	165,243.58
94	SLATON	LUBBOCK	O	1,652	(2)	1,650	26,407	90,907	(85)	7,822	98,735	16,124.36
95	SMYER	LUBBOCK	I	1,489	(1)	1,488	23,801	63,522	(66)	5,536	68,992	11,267.02
96	SPRINGLAKE	LUBBOCK	I	506	(0)	506	8,088	26,049	(27)	2,270	28,292	4,820.36
97	SPRINGLAKE	LUBBOCK	O	89	(0)	89	1,423	8,452	(9)	737	9,179	1,492.08
98	SUDAN	LUBBOCK	I	2,941	(3)	2,938	47,012	124,462	(130)	10,847	135,179	22,078.05
99	TAHOKA	LUBBOCK	I	8,391	(8)	8,383	134,129	348,281	(363)	30,352	378,270	61,775.33
100	TAHOKA	LUBBOCK	O	537	(1)	536	8,684	28,119	(29)	2,451	30,540	4,988
101	TULIA	LUBBOCK	I	19,102	(18)	19,084	305,343	1,036,860	(1,081)	90,361	1,126,139	183,909.82
102	TULIA	LUBBOCK	O	1,240	(1)	1,239	19,821	104,933	(109)	9,145	113,969	18,612
103	TURKEY	LUBBOCK	I	1,907	(2)	1,905	30,483	71,509	(75)	6,231	77,657	12,682.09
104	WELLMAN	LUBBOCK	I	769	(1)	768	12,292	31,995	(33)	2,788	34,750	5,675.10
105	WHITHARRAL	LUBBOCK	O	535	(1)	534	8,552	21,387	(22)	1,864	23,229	3,793.45
106	WILSON	LUBBOCK	I	1,836	(2)	1,834	29,348	81,908	(85)	7,138	88,981	14,528.18
107	WILSON	LUBBOCK	O	183	(0)	183	2,825	11,527	(12)	1,005	12,520	2,044.57
108	WOLFFORTH	LUBBOCK	I	14,695	(14)	14,681	234,898	662,599	(691)	57,744	719,641	117,524.65
109	WOLFFORTH	LUBBOCK	O	3,669	(3)	3,666	58,649	189,173	(197)	16,496	205,462	33,554.02
110	BIG SPRING	MIDLAND	I	72,668	(69)	72,599	1,161,589	2,647,706	(2,762)	378,735	3,023,680	493,797.16
111	BIG SPRING	MIDLAND	O	4,903	(5)	4,898	78,374	205,217	(214)	29,355	234,358	38,272.96
112	COAHOMA	MIDLAND	I	2,441	(2)	2,439	39,019	74,072	(77)	10,595	84,590	13,814.43
113	COAHOMA	MIDLAND	O	5,035	(5)	5,030	80,484	172,259	(180)	24,640	196,719	32,126.25
114	FORSAN	MIDLAND	I	464	(0)	464	7,417	19,098	(20)	2,732	21,810	3,561.78
115	LAMESA	MIDLAND	I	37,135	(35)	37,100	593,599	1,624,329	(1,694)	232,348	1,854,983	302,937.34
116	LAMESA	MIDLAND	O	1,201	(1)	1,200	19,198	69,068	(72)	9,880	78,876	12,881.18
117	MIDLAND	MIDLAND	I	387,738	(366)	387,372	6,197,946	16,930,591	(17,658)	2,421,798	19,334,730	3,157,554.72
118	MIDLAND	MIDLAND	O	15,293	(14)	15,279	244,457	599,529	(619)	84,900	677,810	110,693.22
119	ODESSA	MIDLAND	I	304,100	(287)	303,813	4,881,002	11,994,085	(12,510)	1,715,888	13,697,242	2,236,896.54
120	ODESSA	MIDLAND	O	32,733	(31)	32,702	523,233	1,227,929	(1,281)	175,648	1,402,295	229,008.82

WTX 1-RES

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CALCULATION OF CURRENT REVENUE BY AREA - RATE R
CALENDAR YEAR ENDING September 30, 2016

Line No.	Town	Weather Station	J/O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue	Per Book Volume	Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
121	ODONNELL	MIDLAND	I	3,342	(3)	3,339	53,421	155,159	(162)	22,194	177,192	28,937.15
122	ODONNELL	MIDLAND	O	134	(0)	134	2,142	4,480	(5)	638	5,094	831.85
123	SEAGRAVES	MIDLAND	I	6,510	(8)	6,504	104,082	248,555	(259)	35,554	283,850	46,355.47
124	SEAGRAVES	MIDLAND	O	964	(1)	963	15,409	47,491	(50)	8,793	54,234	8,857.00
125	SEMINOLE	MIDLAND	I	18,287	(17)	18,270	292,318	721,660	(753)	103,228	824,135	134,589.49
126	SEMINOLE	MIDLAND	O	943	(1)	942	15,074	54,599	(57)	7,510	62,352	10,192.68
127	SNYDER	MIDLAND	O	12	(0)	12	192	1,053	(1)	151	1,202	198.29
128	STANTON	MIDLAND	I	8,388	(8)	8,380	134,081	293,083	(308)	41,820	334,678	54,658.19
129	STANTON	MIDLAND	O	555	(1)	554	8,872	30,053	(31)	4,299	34,321	5,604.89
130	WELCH	MIDLAND	O	666	(1)	665	10,846	28,897	(28)	3,819	30,488	4,978.99
TOTAL				3,276,422	(3,096)	3,273,326	\$ 52,373,218	159,756,519	(166,624)	16,577,827	176,167,521	\$ 28,766,918

WTX 1-1

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CALCULATION OF CUSTOMER GROWTH ADJUSTMENT- RATE R
CALENDAR YEAR ENDING September 30,2016

Line No.	Description	2016 Amount
1	Ccf Volume Usage	159,756,519
2		
3	Weather Normalization	<u>16,577,627</u>
4		
5	Weather Normalized Usage	176,334,145
6		
7	Average Bills	<u>273,035</u>
8		
9	Average Usage per Customer	645.8
10		
11	Adjustment to Number of Customers	(258)
12		
13	Adjustment to Volumes from Customer Growth	<u>(166,624)</u>
14		
15	Total Adjusted Volumes	<u><u>176,167,521</u></u>

WTX 1-2

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CUSTOMER GROWTH RATE ADJUSTMENT - RATE R
CALENDAR YEAR ENDING September 30, 2016

Line No.	Month	2015	2016	Change	2016 as a percentage 2015	Projected 2016
	(a)	(b)	(c)	(d)	(e)	(f)
1	Residential					
2	October	271,301	271,037	(264)	99.903%	270,773
3	November	271,025	270,955	(70)	99.974%	270,885
4	December	273,506	272,682	(824)	99.699%	271,860
5	January	273,933	273,202	(731)	99.733%	272,473
6	February	274,131	273,400	(731)	99.733%	272,671
7	March	275,402	274,252	(1,150)	99.582%	273,107
8	April	274,362	273,808	(554)	99.798%	273,255
9	May	274,230	273,418	(812)	99.704%	272,608
10	June	273,028	273,685	657	100.241%	274,344
11	July	275,190	273,896	(1,294)	99.530%	272,608
12	August	271,212	274,009	2,797	101.031%	276,835
13	September	272,245	272,073	(172)	99.937%	271,901
14						
15	Total	<u>3,279,565</u>	<u>3,276,417</u>	<u>(3,148)</u>		<u>3,273,321</u>
16						
17	Projective Average		-0.10%			272,777
18						
19	2016 Year Average					<u>273,035</u>
20						
21	Adjustment for Average Customer Growth					<u>(258)</u>
22						
23	Adjustment to Number of Bills					<u>(3,096)</u>

WTX 1-3

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
WEST TEXAS - WTX REGRESSION ANALYSIS- RATE R
CALENDAR YEAR ENDING September 30,2016

AMARILLO WEATHER STATION - RES

TOTAL 6,123,783

LUBBOCK WEATHER STATION - RES

TOTAL 5,141,141

MIDLAND WEATHER STATION - RES

TOTAL 5,312,702

TOTAL 16,577,627

WTX 2-COM

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CALCULATION OF CURRENT REVENUE BY AREA - RATE C
CALENDAR YEAR ENDING September 30,2016

Line No.	Town	Weather Station	I/O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue	Per Book Volume	Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	AMARILLO	AMARILLO	I	65,776	(295)	65,481	\$ 2,688,367	18,853,222	(91,264)	1,503,697	20,265,666	\$ 2,483,151
2	AMARILLO	AMARILLO	O	2,634	(12)	2,622	106,855	1,234,510	(5,976)	98,462	1,326,996	162,597
3	BOVINA	AMARILLO	I	262	(1)	261	11,440	49,443	(239)	3,943	53,147	6,512.09
4	BOVINA	AMARILLO	O	44	(0)	44	1,785	2,460	(12)	196	2,644	324
5	BUSHLAND	AMARILLO	O	90	(0)	90	3,651	6,664	(32)	533	7,184	880
6	CANYON	AMARILLO	I	2,775	(12)	2,763	112,575	480,371	(2,325)	38,314	516,360	63,269.55
7	CANYON	AMARILLO	O	1,432	(6)	1,426	58,093	270,240	(1,308)	21,554	290,486	35,593
8	CHANNING	AMARILLO	I	45	(0)	45	1,826	4,894	(24)	390	5,280	645
9	DALHART	AMARILLO	I	4,105	(18)	4,087	166,530	682,187	(3,205)	52,815	711,796	87,216
10	DALHART	AMARILLO	O	320	(1)	319	12,982	38,112	(184)	3,040	40,968	5,020
11	DIMMITT	AMARILLO	I	1,419	(6)	1,413	57,665	214,279	(1,037)	17,090	230,332	28,222.58
12	DIMMITT	AMARILLO	O	454	(2)	452	18,418	308,526	(1,493)	24,807	331,640	40,638
13	FRIONA	AMARILLO	I	1,127	(5)	1,122	45,720	210,724	(1,020)	16,807	226,511	27,754.36
14	FRIONA	AMARILLO	O	157	(1)	156	6,369	105,319	(510)	8,400	113,209	13,872
15	FRITCH	AMARILLO	I	581	(3)	578	23,570	73,510	(358)	5,883	79,017	9,681.97
16	FRITCH	AMARILLO	O	24	(0)	24	974	1,269	(5)	101	1,364	167
17	HAPPY	AMARILLO	I	155	(1)	155	6,329	16,055	(78)	1,281	17,258	2,114.60
18	HAPPY	AMARILLO	O	12	(0)	12	487	2,389	(12)	191	2,588	315
19	HEREFORD	AMARILLO	I	4,967	(22)	4,945	201,499	1,034,027	(5,005)	82,472	1,111,494	136,191.31
20	HEREFORD	AMARILLO	O	1,055	(5)	1,050	42,799	557,114	(2,697)	44,434	598,651	73,377
21	LAKE TANGLEWOOD	AMARILLO	I	36	(0)	36	1,460	10,580	(51)	844	11,373	1,393.51
22	NAZARETH	AMARILLO	I	156	(1)	155	6,329	15,270	(74)	1,218	16,414	2,011.21
23	NAZARETH	AMARILLO	O	16	(0)	16	649	1,185	(6)	95	1,274	156
24	PALISADES	AMARILLO	I	24	(0)	24	974	743	(4)	59	799	97.85
25	PALISADES	AMARILLO	O	12	(0)	12	487	397	(2)	32	427	52
26	PAMPA	AMARILLO	I	6,746	(30)	6,716	273,668	1,388,384	(6,721)	110,735	1,492,399	182,883.59
27	PAMPA	AMARILLO	O	1,647	(7)	1,640	66,815	372,064	(1,801)	29,675	399,939	49,004
28	PANHANDLE	AMARILLO	I	952	(4)	948	38,620	102,894	(498)	8,207	110,802	13,552.12
29	PANHANDLE	AMARILLO	O	72	(0)	72	2,921	18,280	(88)	1,458	19,649	2,408
30	SANFORD	AMARILLO	I	24	(0)	24	974	1,710	(8)	136	1,838	225.22
31	SUNNYSIDE	AMARILLO	O	10	(0)	10	406	57,567	(279)	4,591	61,880	7,582
32	TIMBERCREEK CANYON	AMARILLO	I	12	(0)	12	487	515	(2)	41	554	67.83
33	VEGA	AMARILLO	I	392	(2)	390	15,902	73,910	(358)	6,895	79,447	9,735
34	VEGA	AMARILLO	O	99	(0)	99	4,018	19,765	(96)	1,576	21,245	2,603
35	ABERNATHY	LUBBOCK	I	693	(3)	690	28,113	66,588	(322)	3,976	70,241	8,606.67

WTX 2-COM

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CALCULATION OF CURRENT REVENUE BY AREA - RATE C
CALENDAR YEAR ENDING September 30,2016

Line No.	Town	Weather Station	I/O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue	Per Book Volume	Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
36	ABERNATHY	LUBBOCK	O	84	(0)	84	3,408	27,802	(135)	1,660	29,327	3,593
37	AMHERST	LUBBOCK	I	160	(1)	159	6,491	17,549	(85)	1,048	18,512	2,268.23
38	ANTON	LUBBOCK	I	186	(1)	185	7,548	14,632	(71)	874	15,435	1,891.20
39	ANTON	LUBBOCK	O	13	(0)	13	527	1,068	(5)	64	1,127	138.04
40	BROWNFIELD	LUBBOCK	I	3,062	(14)	3,048	124,218	431,248	(2,088)	25,748	454,909	55,740
41	BROWNFIELD	LUBBOCK	O	339	(2)	337	13,752	502,349	(2,432)	29,993	529,911	84,929.93
42	BUFFALO SPRINGS	LUBBOCK	I	12	(0)	12	487	949	(5)	57	1,001	122.66
43	CROSBYTON	LUBBOCK	I	738	(3)	735	29,939	70,793	(343)	4,227	74,877	9,150
44	CROSBYTON	LUBBOCK	O	29	(0)	29	1,176	1,924	(9)	115	2,030	248.68
45	EARTH	LUBBOCK	I	348	(2)	346	14,117	36,388	(176)	2,171	38,361	4,700
46	EARTH	LUBBOCK	O	24	(0)	24	974	1,305	(6)	78	1,377	188.67
47	EDMONSON	LUBBOCK	I	60	(0)	60	2,434	3,545	(17)	212	3,739	458.20
48	FLOYDADA	LUBBOCK	I	1,381	(8)	1,355	55,212	385,880	(1,868)	23,039	407,051	49,876
49	FLOYDADA	LUBBOCK	O	89	(0)	89	3,811	30,758	(149)	1,836	32,445	3,975.50
50	HALE CENTER	LUBBOCK	I	633	(3)	630	25,679	65,576	(317)	3,915	69,174	8,476
51	HART	LUBBOCK	I	317	(1)	316	12,860	26,083	(126)	1,557	27,514	3,371.29
52	IDALOU	LUBBOCK	I	584	(3)	581	23,691	74,249	(359)	4,433	78,323	9,596.87
53	IDALOU	LUBBOCK	O	12	(0)	12	487	401	(2)	24	423	51.83
54	KRESS	LUBBOCK	I	165	(1)	164	6,694	17,071	(83)	1,019	18,008	2,206.47
55	LEVELLAND	LUBBOCK	I	4,418	(20)	4,398	179,227	761,982	(3,669)	45,495	803,798	99,488
56	LEVELLAND	LUBBOCK	O	763	(3)	760	30,953	225,099	(1,090)	13,440	237,449	29,094.68
57	LITTLEFIELD	LUBBOCK	I	1,923	(9)	1,914	78,011	287,751	(1,393)	17,180	303,538	37,193
58	LITTLEFIELD	LUBBOCK	O	222	(1)	221	9,006	123,080	(596)	7,349	129,833	15,908.43
59	LOCKNEY	LUBBOCK	I	638	(3)	635	25,882	177,064	(857)	10,572	186,779	22,886
60	LOCKNEY	LUBBOCK	O	98	(0)	98	3,976	8,230	(40)	491	8,681	1,083.73
61	LORENZO	LUBBOCK	I	285	(1)	284	11,562	61,834	(299)	3,692	65,227	7,992.25
62	LUBBOCK	LUBBOCK	I	69,265	(310)	68,855	2,809,907	17,819,878	(86,262)	1,063,944	18,797,560	2,303,265.08
63	LUBBOCK	LUBBOCK	O	3,783	(17)	3,766	163,467	537,260	(2,601)	32,077	568,737	69,442.30
64	MEADOW	LUBBOCK	I	97	(0)	97	3,935	42,082	(204)	2,511	44,370	5,436.62
65	MULESHOE	LUBBOCK	I	1,678	(8)	1,670	68,072	343,865	(1,665)	20,531	362,732	44,445
66	MULESHOE	LUBBOCK	O	272	(1)	271	11,034	120,239	(582)	7,179	126,836	15,541.24
67	NEW DEAL	LUBBOCK	I	109	(0)	109	4,422	25,143	(122)	1,501	26,622	3,249.76
68	NEW HOME	LUBBOCK	I	96	(0)	96	3,894	9,051	(44)	540	9,548	1,189.87
69	OLTON	LUBBOCK	I	723	(3)	720	29,380	90,181	(437)	5,384	95,129	11,656
70	OLTON	LUBBOCK	O	77	(0)	77	3,124	9,550	(46)	570	10,074	1,234.36
71	OPDYKE WEST	LUBBOCK	I	12	(0)	12	487	923	(4)	55	974	119.30

WTX 2-COM

ATMOS ENERGY CORPORATION
 WEST TEXAS SYSTEM
 CALCULATION OF CURRENT REVENUE BY AREA - RATE C
 CALENDAR YEAR ENDING September 30,2016

Line No.	Town	Weather Station	I/O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue	Per Book Volume	Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
72	PETERSBURG	LUBBOCK	I	220	(1)	219	8,925	25,865	(125)	1,544	27,284	3,343.12
73	PLAINVIEW	LUBBOCK	I	7,911	(35)	7,876	320,929	1,872,523	(9,064)	111,800	1,975,259	242,028
74	PLAINVIEW	LUBBOCK	O	720	(3)	717	29,209	248,384	(1,202)	14,830	262,011	32,104.27
76	POST	LUBBOCK	I	1,303	(6)	1,297	52,859	263,384	(1,275)	15,725	277,835	34,043
76	POST	LUBBOCK	O	29	(0)	29	1,176	569	(3)	34	600	73.54
77	QUITAQUE	LUBBOCK	I	253	(1)	252	10,264	20,994	(102)	1,253	22,146	2,714
78	QUITAQUE	LUBBOCK	O	33	(0)	33	1,339	2,193	(11)	131	2,313	283.45
79	RALLS	LUBBOCK	I	609	(3)	606	24,708	72,534	(351)	4,331	76,513	9,375
80	RALLS	LUBBOCK	O	131	(1)	130	5,314	198,223	(960)	11,835	209,098	25,620.77
81	RANSOM CANYON	LUBBOCK	I	12	(0)	12	487	34	(0)	2	36	4.39
82	RHEA	LUBBOCK	O	10	(0)	10	406	13,972	(68)	834	14,738	1,805.85
83	ROPESVILLE	LUBBOCK	I	119	(1)	118	4,828	14,153	(69)	845	14,930	1,829.31
84	ROPESVILLE	LUBBOCK	O	8	(0)	8	325	258	(1)	15	272	33
85	SHALLOWATER	LUBBOCK	I	415	(2)	413	16,836	54,331	(263)	3,244	57,312	7,022.48
86	SHALLOWATER	LUBBOCK	O	34	(0)	34	1,379	3,781	(18)	226	3,988	489
87	SILVERTON	LUBBOCK	I	340	(2)	338	13,793	30,691	(149)	1,832	32,375	3,986.89
88	SILVERTON	LUBBOCK	O	12	(0)	12	487	959	(5)	57	1,012	124
89	SLATON	LUBBOCK	I	1,665	(7)	1,658	67,545	207,053	(1,002)	12,362	218,413	26,762.20
90	SLATON	LUBBOCK	O	224	(1)	223	9,087	499,474	(2,418)	29,821	526,678	64,558.32
91	SMYER	LUBBOCK	I	77	(0)	77	3,124	4,967	(24)	297	5,240	642.00
92	SPADE	LUBBOCK	O	10	(0)	10	406	26,693	(129)	1,594	28,157	3,450
93	SPRINGLAKE	LUBBOCK	I	85	(0)	85	3,448	70,740	(342)	4,224	74,621	9,143.32
94	SUDAN	LUBBOCK	I	244	(1)	243	9,898	221,281	(1,071)	13,212	233,422	28,601
95	TAHOKA	LUBBOCK	I	663	(3)	660	26,896	120,716	(584)	7,207	127,339	15,602.85
96	TAHOKA	LUBBOCK	O	24	(0)	24	974	9,325	(45)	557	9,837	1,205.28

WTX 2-COM

ATMOS ENERGY CORPORATION
 WEST TEXAS SYSTEM
 CALCULATION OF CURRENT REVENUE BY AREA - RATE C
 CALENDAR YEAR ENDING September 30, 2015

Line No.	Town	Weather Station	I/O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue	Per Book Volume	Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
97	TULIA	LUBBOCK	I	1,752	(8)	1,744	71,074	218,730	(1,059)	13,059	230,730	28,271
98	TULIA	LUBBOCK	O	192	(1)	191	7,769	68,139	(330)	4,068	71,878	8,807.16
99	TURKEY	LUBBOCK	I	233	(1)	232	9,452	13,499	(65)	806	14,240	1,744.78
100	WELLMAN	LUBBOCK	I	62	(0)	62	2,515	5,359	(26)	320	5,653	693
101	WHITHARRAL	LUBBOCK	O	12	(0)	12	487	2,335	(11)	139	2,463	301.80
102	WILSON	LUBBOCK	I	132	(1)	131	5,355	217,812	(1,054)	13,005	229,762	28,153
103	WOLFFORTH	LUBBOCK	I	674	(3)	671	27,342	90,157	(438)	5,383	95,103	11,652.96
104	WOLFFORTH	LUBBOCK	O	219	(1)	218	8,884	65,766	(318)	3,927	69,374	8,500
105	BIG SPRING	MIDLAND	I	5,667	(30)	6,637	270,493	1,886,308	(8,163)	162,100	1,840,245	225,485.20
106	BIG SPRING	MIDLAND	O	601	(3)	598	24,381	327,646	(1,586)	31,496	357,556	43,811.29
107	COAHOMA	MIDLAND	I	92	(0)	92	3,732	6,524	(32)	627	7,120	872
108	COAHOMA	MIDLAND	O	190	(1)	189	7,708	20,745	(100)	1,994	22,639	2,773.97
109	FORSAN	MIDLAND	I	108	(0)	108	4,381	4,847	(23)	466	5,289	648
110	LAMESA	MIDLAND	I	3,661	(18)	3,645	148,518	460,202	(2,228)	44,238	502,213	61,536.11
111	LAMESA	MIDLAND	O	244	(1)	243	9,898	114,810	(556)	11,036	125,291	15,352
112	Loop	MIDLAND	O	12	(0)	12	487	114,516	(554)	11,008	124,989	15,312.50
113	MIDLAND	MIDLAND	I	29,099	(130)	28,969	1,180,473	7,045,324	(34,105)	677,245	7,688,464	942,067
114	MIDLAND	MIDLAND	O	2,913	(13)	2,900	118,173	1,322,953	(6,404)	127,171	1,443,720	176,899.00
115	ODESSA	MIDLAND	I	26,289	(118)	26,171	1,066,479	6,292,004	(30,458)	604,831	6,866,376	841,337
116	ODESSA	MIDLAND	O	8,502	(38)	8,464	344,905	2,808,871	(13,587)	270,008	3,065,281	375,588.94
117	ODONNELL	MIDLAND	I	221	(1)	220	8,965	19,610	(95)	1,885	21,400	2,622
118	ODONNELL	MIDLAND	O	40	(0)	40	1,623	260,736	(1,262)	25,064	284,537	34,864.36
119	SEAGRAVES	MIDLAND	I	423	(2)	421	17,160	54,471	(284)	5,236	59,443	7,283.61
120	SEAGRAVES	MIDLAND	O	109	(0)	109	4,422	157,361	(762)	15,127	171,726	21,041.54
121	SEMINOLE	MIDLAND	I	1,977	(9)	1,968	80,202	276,090	(1,336)	26,540	301,293	36,917.49
122	SEMINOLE	MIDLAND	O	368	(2)	366	14,929	290,891	(1,408)	27,962	317,445	38,896.53
123	STANTON	MIDLAND	I	759	(3)	756	30,791	80,628	(390)	7,760	87,988	10,781.15
124	STANTON	MIDLAND	O	217	(1)	216	8,803	176,566	(855)	16,873	192,683	23,609.41
125	WELCH	MIDLAND	O	106	(0)	106	4,300	61,039	(295)	5,867	66,611	8,161.83
TOTAL				292,046	(1,308)	290,738	\$ 11,847,574	74,854,961	(362,354)	6,780,463	80,273,059	\$ 9,835,858

WTX 2-1

**ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CALCULATION OF CUSTOMER GROWTH ADJUSTMENT- RATE C
CALENDAR YEAR ENDING September 30,2016**

Line No.	Description	2016 Amount
1	Ccf Volume Usage	74,854,961
2		
3	Weather Normalization	<u>5,780,453</u>
4		
5	Weather Normalized Usage	80,635,413
6		
7	Average Bills	24,256
8		
9	Average Usage per Customer	3,324.3
10		
11	Adjustment to Number of Customers	(109)
12		
13	Adjustment to Volumes from Customer Growth	<u>(362,354)</u>
14		
15	Total Adjusted Volumes	<u><u>80,273,059</u></u>

WTX 2-2

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CUSTOMER GROWTH RATE ADJUSTMENT - RATE C
CALENDAR YEAR ENDING September 30, 2016

Line No.	Month	2015	2016	Change	2016 as a percentage 2015	Projected 2016
	(a)	(b)	(c)	(d)	(e)	(f)
1	Commercial					
2	October	23,929	23,928	(1)	99.996%	23,927
3	November	24,043	24,049	6	100.025%	24,055
4	December	24,624	24,441	(183)	99.257%	24,259
5	January	24,591	24,658	67	100.272%	24,725
6	February	24,643	24,540	(103)	99.582%	24,437
7	March	24,843	24,631	(212)	99.147%	24,421
8	April	24,647	24,526	(121)	99.509%	24,406
9	May	24,586	24,288	(298)	98.788%	23,994
10	June	24,293	24,154	(139)	99.428%	24,016
11	July	24,283	23,903	(380)	98.435%	23,529
12	August	24,033	24,137	104	100.433%	24,241
13	September	23,873	23,814	(59)	99.753%	23,755
14						
15	Total	<u>292,388</u>	<u>291,069</u>	<u>(1,319)</u>		<u>289,765</u>
16						
17	Projective Average		-0.45%			24,147
18						
19	2016 Year Average					<u>24,256</u>
20						
21	Adjustment for Average Customer Growth					<u>(109)</u>
22						
23	Adjustment to Number of Bills					<u><u>(1,308)</u></u>

WTX 2-3

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
WEST TEXAS - WTX REGRESSION ANALYSIS - RATE C
CALENDAR YEAR ENDING September 30,2016

AMARILLO WEATHER STATION - COM

TOTAL 2,088,753

LUBBOCK WEATHER STATION - COM

TOTAL 1,617,076

MIDLAND WEATHER STATION - COM

TOTAL 2,074,624

TOTAL 5,780,453

WTX 3-PA

ATMOS ENERGY CORPORATION
 WEST TEXAS SYSTEM
 CALCULATION OF CURRENT REVENUE BY AREA - RATE P
 CALENDAR YEAR ENDING September 30, 2016

Line No.	Town	Weather Station	I/O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue	Per Book Volume	Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	AMARILLO	AMARILLO	I	3,070	45	3,115	\$ 361,385	3,497,304	58,716	314,187	3,870,207	\$ 416,821
2	AMARILLO	AMARILLO	O	276	4	280	32,489	1,756,232	29,485	157,775	1,943,492	208,314
3	BOVINA	AMARILLO	I	169	2	171	19,894	46,842	786	4,208	51,837	5,583
4	BOVINA	AMARILLO	O	12	0	12	1,413	3,088	52	278	3,429	369
5	BUSHLAND	AMARILLO	O	37	1	38	4,355	93,608	1,572	8,409	103,589	11,156
6	CANYON	AMARILLO	I	500	7	507	58,857	370,247	6,216	33,262	409,725	44,127
7	CANYON	AMARILLO	O	120	2	122	14,126	52,848	887	4,748	58,483	6,299
8	CHANNING	AMARILLO	I	102	2	104	12,007	26,712	448	2,400	29,560	3,184
9	DALHART	AMARILLO	I	378	6	384	44,496	214,932	3,608	19,309	237,849	25,616
10	DALHART	AMARILLO	O	96	1	97	11,301	36,859	619	3,311	40,789	4,393
11	DIMMITT	AMARILLO	I	411	6	417	48,331	187,341	3,145	16,830	207,317	22,328
12	DIMMITT	AMARILLO	O	12	0	12	1,413	8,890	116	619	7,624	821
13	FRIONA	AMARILLO	I	303	4	307	35,668	133,048	2,234	11,953	147,234	15,857
14	FRITCH	AMARILLO	I	157	2	159	18,481	70,701	1,187	6,352	78,240	8,426
15	HAPPY	AMARILLO	I	181	2	183	18,952	33,773	567	3,034	37,374	4,025
16	HEREFORD	AMARILLO	I	616	9	625	72,512	505,915	8,494	45,450	559,859	60,297
17	HEREFORD	AMARILLO	O	155	2	157	18,246	68,826	1,155	6,183	76,164	8,203
18	NAZARETH	AMARILLO	I	70	1	71	8,240	29,790	500	2,676	32,966	3,550
19	PAMPA	AMARILLO	I	651	10	661	76,632	333,113	5,593	29,926	368,631	39,702
20	PAMPA	AMARILLO	O	72	1	73	8,475	18,530	311	1,665	20,506	2,209
21	PANHANDLE	AMARILLO	I	274	4	278	32,254	129,210	2,169	11,808	142,987	15,400
22	PANHANDLE	AMARILLO	O	12	0	12	1,413	613	10	55	678	73
23	SANFORD	AMARILLO	I	36	1	37	4,238	12,776	214	1,148	14,138	1,523
24	VEGA	AMARILLO	I	156	2	158	18,364	51,444	864	4,622	56,929	6,131
25	VEGA	AMARILLO	O	24	0	24	2,825	7,913	133	711	8,757	943
26	ABERNATHY	LUBBOCK	I	108	2	110	12,713	52,498	881	4,884	58,283	6,275
27	AMHERST	LUBBOCK	I	122	2	124	14,361	25,608	430	2,382	28,421	3,061
28	ANTON	LUBBOCK	I	108	2	110	12,713	35,394	594	3,293	39,281	4,231
29	BROWNFIELD	LUBBOCK	I	360	5	365	42,377	233,326	3,917	21,707	258,950	27,889
30	BROWNFIELD	LUBBOCK	O	24	0	24	2,825	6,342	106	590	7,038	758
31	BUFFALO SPRINGS	LUBBOCK	I	24	0	24	2,825	3,454	58	321	3,833	413
32	CROSBYTON	LUBBOCK	I	216	3	219	25,426	41,280	693	3,839	45,791	4,932
33	EARTH	LUBBOCK	I	48	1	49	5,650	3,659	61	340	4,061	437
34	EARTH	LUBBOCK	O	25	0	25	2,943	35,771	601	3,328	39,699	4,276

WTX 3-PA

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CALCULATION OF CURRENT REVENUE BY AREA - RATE P
CALENDAR YEAR ENDING September 30, 2016

Line No.	Town	Weather Station	I/O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue	Per Book Volume	Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
35	FLOYDADA	LUBBOCK	I	239	4	243	26,134	80,948	1,359	7,531	89,838	9,676
36	FLOYDADA	LUBBOCK	O	13	0	13	1,530	917	15	85	1,018	110
37	HALE CENTER	LUBBOCK	I	147	2	149	17,304	48,617	816	4,523	53,957	5,811
38	HALE CENTER	LUBBOCK	O	12	0	12	1,413	1,540	26	143	1,709	184
39	HART	LUBBOCK	I	96	1	97	11,301	29,641	498	2,758	32,896	3,543
40	IDALOU	LUBBOCK	I	192	3	195	22,601	32,831	551	3,054	36,437	3,924
41	IDALOU	LUBBOCK	O	12	0	12	1,413	14,034	236	1,306	15,578	1,678
42	KRESS	LUBBOCK	I	108	2	110	12,713	24,448	410	2,274	27,133	2,922
43	LEVELLAND	LUBBOCK	I	549	8	557	64,625	496,468	8,335	46,188	550,991	59,342
44	LITTLEFIELD	LUBBOCK	I	290	4	294	34,137	144,874	2,432	13,478	160,785	17,317
45	LOCKNEY	LUBBOCK	I	126	2	128	14,832	36,048	605	3,354	40,007	4,309
46	LORENZO	LUBBOCK	I	72	1	73	8,475	26,934	452	2,506	29,892	3,219
47	LUBBOCK	LUBBOCK	I	2,104	31	2,135	247,872	1,698,099	28,509	157,981	1,884,588	202,970
48	LUBBOCK	LUBBOCK	O	338	5	343	39,788	583,364	9,794	54,273	647,431	69,728
49	MEADOW	LUBBOCK	I	72	1	73	8,475	15,235	256	1,417	16,908	1,821
50	MULESHOE	LUBBOCK	I	338	5	343	39,788	113,915	1,913	10,596	126,426	13,616
51	MULESHOE	LUBBOCK	O	204	3	207	24,014	13,510	227	1,257	14,994	1,615
52	NEW DEAL	LUBBOCK	I	108	2	110	12,713	42,181	708	3,924	46,814	5,042
53	NEW HOME	LUBBOCK	I	96	1	97	11,301	19,431	326	1,808	21,565	2,323
54	OLTON	LUBBOCK	I	143	2	145	16,833	41,275	693	3,840	45,808	4,934
55	PETERSBURG	LUBBOCK	I	120	2	122	14,126	39,448	662	3,670	43,780	4,715
56	PLAINVIEW	LUBBOCK	I	737	11	748	86,756	397,626	6,676	38,993	441,294	47,527
57	PLAINVIEW	LUBBOCK	O	85	1	86	10,006	32,613	548	3,034	36,195	3,898
58	POST	LUBBOCK	I	345	5	350	40,612	76,837	1,290	7,148	85,276	9,184
59	POST	LUBBOCK	O	36	1	37	4,238	14,108	237	1,313	15,657	1,686
60	QUITAQUE	LUBBOCK	I	46	1	47	5,415	2,250	38	209	2,497	269
61	RALLS	LUBBOCK	I	192	3	195	22,801	53,962	906	5,020	59,888	6,450
62	RANSOM CANYON	LUBBOCK	I	60	1	61	7,063	2,549	44	246	2,940	317
63	ROPESVILLE	LUBBOCK	I	60	1	61	7,063	19,009	319	1,768	21,097	2,272
64	SHALLOWATER	LUBBOCK	I	24	0	24	2,825	8,405	141	782	9,328	1,005
65	SILVERTON	LUBBOCK	I	60	1	61	7,063	23,422	393	2,179	25,994	2,800
66	SILVERTON	LUBBOCK	O	12	0	12	1,413	1,680	28	156	1,865	201
67	SLATON	LUBBOCK	I	348	5	353	40,965	87,079	1,462	8,101	96,642	10,408
68	SLATON	LUBBOCK	O	12	0	12	1,413	-	-	-	-	0
69	SMYER	LUBBOCK	I	36	1	37	4,238	22,119	371	2,058	24,548	2,644

WTX 3-PA

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CALCULATION OF CURRENT REVENUE BY AREA - RATE P
CALENDAR YEAR ENDING September 30,2016

Line No.	Town	Weather Station	I/O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue	Per Book Volume	Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
70	SPRINGLAKE	LUBBOCK	I	24	0	24	2,825	2,749	46	256	3,051	329
71	SUDAN	LUBBOCK	I	40	1	41	4,709	18,731	314	1,743	20,788	2,239
72	TAHOKA	LUBBOCK	I	277	4	281	32,607	63,970	1,074	5,951	70,995	7,846
73	TAHOKA	LUBBOCK	O	12	0	12	1,413	2,594	44	241	2,879	310
74	TULIA	LUBBOCK	I	250	4	254	29,429	208,206	3,496	19,370	231,071	24,886
75	TULIA	LUBBOCK	O	24	0	24	2,825	5,083	85	473	5,641	608
76	TURKEY	LUBBOCK	I	48	1	49	5,650	5,140	86	478	5,704	614
77	WELLMAN	LUBBOCK	I	34	1	35	4,002	9,170	154	853	10,178	1,096
78	WHITHARRAL	LUBBOCK	O	35	1	36	4,120	13,300	223	1,237	14,761	1,590
79	WILSON	LUBBOCK	I	91	1	92	10,712	19,389	326	1,804	21,518	2,317
80	WOLFFORTH	LUBBOCK	I	72	1	73	8,475	10,375	174	985	11,514	1,240
81	BIG SPRING	MIDLAND	I	713	11	724	83,931	636,444	10,685	84,438	711,567	76,636
82	BIG SPRING	MIDLAND	O	67	1	68	7,887	13,567	226	1,374	15,168	1,634
83	COAHOMA	MIDLAND	I	108	2	110	12,713	59,610	1,001	6,035	66,646	7,178
84	COAHOMA	MIDLAND	O	12	0	12	1,413	790	13	80	883	95
85	FORSAN	MIDLAND	I	36	1	37	4,238	32,327	543	3,273	36,142	3,893
86	LAMESA	MIDLAND	I	480	7	487	56,503	128,445	2,156	13,005	143,506	15,466
87	LAMESA	MIDLAND	O	84	1	85	9,888	75,041	1,260	7,598	83,899	9,036
88	MIDLAND	MIDLAND	I	2,011	30	2,041	236,725	2,066,939	34,701	209,271	2,310,911	248,885
89	MIDLAND	MIDLAND	O	57	1	58	6,710	101,659	1,707	10,293	113,658	12,241
90	ODESSA	MIDLAND	I	2,248	33	2,281	284,623	2,991,464	50,223	302,876	3,344,564	360,210
91	ODESSA	MIDLAND	O	168	2	170	19,776	137,238	2,304	13,895	153,437	16,525
92	ODONNELL	MIDLAND	I	53	1	54	6,239	11,390	191	1,153	12,734	1,371
93	ODONNELL	MIDLAND	O	54	1	55	6,357	12,477	209	1,263	13,950	1,502
94	SEAGRAVES	MIDLAND	I	104	2	106	12,242	23,240	390	2,353	25,983	2,798
95	SEAGRAVES	MIDLAND	O	24	0	24	2,825	3,155	53	319	3,527	380
96	SEMINOLE	MIDLAND	I	506	7	513	59,564	336,326	5,647	34,052	378,024	40,498
97	SEMINOLE	MIDLAND	O	50	1	51	5,986	19,905	334	2,015	22,254	2,397
98	STANTON	MIDLAND	I	246	4	250	28,958	91,389	1,534	9,253	102,176	11,004
99	STANTON	MIDLAND	O	63	1	64	7,416	35,802	601	3,625	40,027	4,311
100	WELCH	MIDLAND	O	24	0	24	2,825	6,946	117	703	7,766	836
TOTAL				24,352	360	24,712	\$ 2,866,592	19,514,266	327,621	1,846,625	21,688,502	\$ 2,335,852

WTX 3-1

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CALCULATION OF CUSTOMER GROWTH ADJUSTMENT- RATE P
CALENDAR YEAR ENDING September 30,2016

Line No.	Description	2016 Amount
1	Ccf Volume Usage	19,514,256
2		
3	Weather Normalization	<u>1,846,625</u>
4		
5	Weather Normalized Usage	21,360,881
6		
7	Average Bills	<u>1,956</u>
8		
9	Average Usage per Customer	10,920,696
10		
11	Adjustment to Number of Customers	30
12		
13	Adjustment to Volumes from Customer Growth	<u>327,621</u>
14		
15	Total Adjusted Volumes	<u><u>21,688,502</u></u>

WTX 3-2

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
CUSTOMER GROWTH RATE ADJUSTMENT - RATE P
CALENDAR YEAR ENDING September 30,2016

Line No.	Month	2015	2016	Change	2016 as a percentage 2015	Projected 2016
	(a)	(b)	(c)	(d)	(e)	(f)
1	Public Authority					
2	October	1,947	1,954	7	100.360%	1,961
3	November	1,871	1,936	65	103.474%	2,003
4	December	1,892	1,934	42	102.220%	1,977
5	January	1,936	1,964	28	101.446%	1,992
6	February	1,917	1,936	19	100.991%	1,955
7	March	1,938	1,966	28	101.445%	1,994
8	April	1,932	1,950	18	100.932%	1,968
9	May	1,943	1,935	(8)	99.588%	1,927
10	June	1,955	1,937	(18)	99.079%	1,919
11	July	1,949	1,929	(20)	98.974%	1,909
12	August	1,910	2,043	133	106.963%	2,185
13	September	1,943	1,993	50	102.573%	2,044
14						
15	Total	<u>23,133</u>	<u>23,477</u>	<u>344</u>		<u>23,836</u>
16						
17	Projective Average		1.49%			1,986
18						
19	2016 Year Average					1,956
20						
21	Adjustment for Average Customer Growth					<u>30</u>
22						
23	Adjustment to Number of Bills					<u><u>360</u></u>

WTX 3-3

ATMOS ENERGY CORPORATION
WEST TEXAS SYSTEM
WEST TEXAS - WTX REGRESSION ANALYSIS- RATE P
CALENDAR YEAR ENDING September 30,2016

AMARILLO WEATHER STATION - PA

TOTAL 690,718

LUBBOCK WEATHER STATION - PA

TOTAL 469,034

MIDLAND WEATHER STATION - PA

TOTAL 686,874

TOTAL 1,846,625

WTX 4-IND

ATMOS ENERGY CORPORATION
 WEST TEXAS SYSTEM
 CALCULATION OF CURRENT REVENUE BY AREA - RATE I & T
 CALENDAR YEAR ENDING September 30,2016

Line No.	Rate Class	Town	Weather Station	I/O	Test Year No. of Bills	Bills Adjustment	Adjusted No. of Bills	Per Book Volume	Volume Adjustment	Adjusted Volume	Comment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	INDUSTRIAL	AMARILLO	AMARILLO	I	179		179	2,166,361		2,166,361	
2	INDUSTRIAL	AMARILLO	AMARILLO	O	12		12	5,495		5,495	
3	INDUSTRIAL	DIMMITT	AMARILLO	I	12		12	492		492	
4	INDUSTRIAL	DIMMITT	AMARILLO	O	60		60	190,911		190,911	
5	INDUSTRIAL	FRIONA	AMARILLO	O	48		48	90,347		90,347	
6	INDUSTRIAL	HEREFORD	AMARILLO	I	43		43	36,231		36,231	
7	INDUSTRIAL	HEREFORD	AMARILLO	O	84		84	236,102		236,102	
8	INDUSTRIAL	PAMPA	AMARILLO	I	36		36	25,903		25,903	
9	INDUSTRIAL	PAMPA	AMARILLO	O	108		108	162,295		162,295	
10	INDUSTRIAL	PANHANDLE	AMARILLO	I	22		22	1,403		1,403	
11	INDUSTRIAL	AMHERST	LUBBOCK	I	11		11	28,994		28,994	
12	INDUSTRIAL	BROWNFIELD	LUBBOCK	I	7		7	17,079		17,079	
13	INDUSTRIAL	BROWNFIELD	LUBBOCK	O	24		24	51,016		51,016	
14	INDUSTRIAL	FLOYDADA	LUBBOCK	I	12		12	3,901		3,901	
15	INDUSTRIAL	FLOYDADA	LUBBOCK	O	-		-	0		0	
16	INDUSTRIAL	HALE CENTER	LUBBOCK	I	1		1	-		-	
17	INDUSTRIAL	LEVELLAND	LUBBOCK	I	-		-	-		-	
18	INDUSTRIAL	LEVELLAND	LUBBOCK	O	44		44	71,307		71,307	
19	INDUSTRIAL	LITTLEFIELD	LUBBOCK	O	13		13	4,694		4,694	
20	INDUSTRIAL	LOCKNEY	LUBBOCK	I	-		-	0		0	
21	INDUSTRIAL	LOCKNEY	LUBBOCK	O	13		13	106,169		106,169	
22	INDUSTRIAL	LORENZO	LUBBOCK	I	-		-	0		0	
23	INDUSTRIAL	LUBBOCK	LUBBOCK	I	422		422	3,251,383		3,251,383	
24	INDUSTRIAL	LUBBOCK	LUBBOCK	O	24		24	165,038		165,038	
25	INDUSTRIAL	MULESHOE	LUBBOCK	I	10		10	29,772		29,772	
26	INDUSTRIAL	MULESHOE	LUBBOCK	O	24		24	52,902		52,902	
27	INDUSTRIAL	PETERSBURG	LUBBOCK	I	48		48	214,881		214,881	
28	INDUSTRIAL	PLAINVIEW	LUBBOCK	I	45		45	71,000		71,000	
29	INDUSTRIAL	PLAINVIEW	LUBBOCK	O	108		108	107,610		107,610	
30	INDUSTRIAL	SILVERTON	LUBBOCK	I	10		10	82,620		82,620	
31	INDUSTRIAL	SLATON	LUBBOCK	I	12		12	54,044		54,044	
32	INDUSTRIAL	SLATON	LUBBOCK	O	12		12	4,727		4,727	
33	INDUSTRIAL	SPRINGLAKE	LUBBOCK	I	-		-	5,000		5,000	
34	INDUSTRIAL	SUDAN	LUBBOCK	I	-		-	0		0	
35	INDUSTRIAL	TAHOKA	LUBBOCK	I	-		-	(0)		(0)	
36	INDUSTRIAL	WELLMAN	LUBBOCK	I	12		12	136,163		136,163	
37	INDUSTRIAL	WILSON	LUBBOCK	I	8		8	67,985		67,985	
38	INDUSTRIAL	BIG SPRING	MIDLAND	I	36		36	210,850		210,850	

WTX 4-IND

ATMOS ENERGY CORPORATION
 WEST TEXAS SYSTEM
 CALCULATION OF CURRENT REVENUE BY AREA - RATE I & T
 CALENDAR YEAR ENDING September 30,2016

Line No.	Rate Class	Town	Weather Station	I/O	Test Year No. of Bills	Bills Adjustment	Adjusted No. of Bills	Per Book Volume	Volume Adjustment	Adjusted Volume	Comment
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
39	INDUSTRIAL	BIG SPRING	MIDLAND	O	20		20	288,911		288,911	
40	INDUSTRIAL	COAHOMA	MIDLAND	O	12		12	4,197		4,197	
41	INDUSTRIAL	LAMESA	MIDLAND	I	-		-	(0)		(0)	
42	INDUSTRIAL	LAMESA	MIDLAND	O	12		12	12,839		12,839	
43	INDUSTRIAL	MIDLAND	MIDLAND	I	-		-	(0)		(0)	
44	INDUSTRIAL	MIDLAND	MIDLAND	O	122		122	764,239		764,239	
45	INDUSTRIAL	ODESSA	MIDLAND	I	101		101	740,310		740,310	
46	INDUSTRIAL	ODESSA	MIDLAND	O	315		315	1,254,587		1,254,587	
47	INDUSTRIAL	ODONNELL	MIDLAND	O	-		-	0		0	
48	INDUSTRIAL	SEAGRAVES	MIDLAND	O	-		-	23,935		23,935	
49	INDUSTRIAL	SEMINOLE	MIDLAND	O	36		36	45,299		45,299	
50	INDUSTRIAL	STANTON	MIDLAND	O	12		12	54,427		54,427	
51	INDUSTRIAL	WELCH	MIDLAND	O	-		-	0		0	
52	TRANSPORTATION	AMARILLO	AMARILLO	I	32	28	60	1,430,340	1,799,378	3,229,718	New Customer
53	TRANSPORTATION	AMARILLO	AMARILLO	O	12	-	12	366,220	-	366,220	
54	TRANSPORTATION	BIG SPRING	MIDLAND	I	32	16	48	193,630	-	193,630	New Customer
55	TRANSPORTATION	HEREFORD	AMARILLO	O	9	51	60	150,690	696,959	1,047,649	New Customer
56	TRANSPORTATION	LUBBOCK	LUBBOCK	I	32	4	36	1,282,250	465,453	1,747,703	New Customer
57	TRANSPORTATION	MULESHOE	LUBBOCK	O	6	18	24	105,950	259,139	365,089	New Customer
58	TRANSPORTATION	ODESSA	MIDLAND	I	32	(20)	12	508,890	(307,650)	201,040	Moved to Commercial
59	TRANSPORTATION	ODESSA	MIDLAND	O	20	4	24	561,770	-	561,770	
60	TRANSPORTATION	OLTON	LUBBOCK	O	2	10	12	49,570	232,776	282,346	New Customer
61	TRANSPORTATION	SEMINOLE	MIDLAND	O	-	12	12	-	236,694	236,694	New Customer
62	TRANSPORTATION	TULIA	LUBBOCK	O	2	10	12	77,400	327,656	405,056	New Customer
63	TRANSPORTATION	VEGA	AMARILLO	O	2	10	12	15,850	80,676	96,528	New Customer
TOTAL					2,311	143	2,454	15,593,988	3,990,885	19,574,873	

STATION	AMARILLO INTL AP
ELEM	HTDG
Year	(All)

10 Year Average HDD's																																
MO	DAY 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Calendar
10	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	210
11	11	10	12	11	12	13	11	9	10	11	17	21	18	18	19	19	20	17	14	17	21	19	21	22	22	23	23	18	23	24	0	506
12	25	24	23	27	27	28	28	24	29	28	25	23	18	21	27	25	25	22	22	25	26	30	30	30	30	30	32	31	29	28	33	825
1	33	33	25	30	28	25	29	29	29	29	26	31	32	31	30	27	27	23	20	24	25	27	29	29	28	28	25	24	26	25	29	852
2	32	33	30	29	29	26	25	27	28	27	28	28	23	26	28	23	18	18	19	25	24	23	22	24	23	22	19	8	0	0	705	
3	22	21	22	17	19	13	12	17	15	17	16	15	15	11	12	13	10	13	18	14	9	11	13	16	12	11	13	13	10	7	9	436
4	9	10	11	14	9	10	11	10	9	8	12	8	10	9	8	8	13	11	8	5	4	2	6	5	5	4	9	6	4	5	0	243
5	10	11	8	4	2	1	3	4	3	3	5	4	4	7	5	4	3	2	1	2	2	1	1	1	0	0	0	0	0	0	91	
6	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	1	0	0	1	0	0	0	0	0	1	2	1	2	0	0	0	0	0	1	2	1	1	1	1	0	1	1	0	0	17
	143	144	137	137	130	121	124	124	129	130	135	136	128	129	135	124	121	116	106	110	121	126	131	133	128	132	139	125	113	96	83	3,886
																																3,886

1 YEAR ACTUAL 12 MONTHS ENDED - September 30, 2016																																
MO	DAY 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Calendar
10	0	2	13	13	6	0	0	0	4	0	0	0	0	0	8	3	1	0	0	4	5	1	12	11	11	7	13	12	12	10	148	
11	8	5	3	2	12	16	19	18	9	6	16	20	16	16	10	7	26	15	23	13	31	21	19	11	9	21	39	39	35	26	0	511
12	26	24	21	20	15	21	17	14	12	9	6	17	31	22	27	34	37	28	16	12	20	15	22	28	25	32	42	36	37	31	38	735
1	35	30	28	31	35	17	28	35	41	40	31	25	26	20	27	29	34	29	24	21	28	27	17	13	23	28	26	17	11	10	21	807
2	23	32	37	33	30	27	23	26	19	11	16	16	15	18	18	16	9	0	3	4	16	22	28	23	28	19	11	10	7	0	540	
3	17	5	13	5	13	0	5	14	14	13	13	10	7	4	10	14	16	26	25	27	7	0	12	19	10	16	23	9	1	5	17	370
4	19	14	6	4	0	7	8	7	2	0	17	15	9	1	2	8	18	14	11	8	7	4	0	0	0	0	10	6	15	16	0	224
5	22	16	9	5	0	0	0	0	1	0	2	4	0	11	17	4	14	10	9	0	0	0	0	0	0	0	2	0	0	0	0	128
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1	5	0	0	2	0	0	
	150	128	130	113	111	88	98	114	102	79	101	107	105	92	111	120	167	123	111	83	113	94	99	106	107	132	160	130	120	100	86	3,470

STATION	LUBBOCK INTL AP
ELEM	HTDG
Year	(All)

10 Year Average HDD's																															Calendar	
MO	DAY 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
10	0	1	3	2	2	3	4	2	3	4	4	2	3	3	3	3	2	7	6	2	5	9	7	5	6	9	12	10	8	5	9	144
11	9	9	9	8	7	12	9	9	7	9	13	16	16	14	16	16	17	15	12	13	17	17	18	19	18	20	20	15	20	20	0	420
12	20	20	19	23	25	24	24	21	27	26	22	21	17	17	24	24	21	20	19	21	21	25	22	27	27	28	29	28	27	26	29	724
1	30	30	25	26	25	24	26	25	25	26	22	28	29	27	29	26	24	22	18	21	23	24	24	25	22	22	22	22	23	22	21	758
2	25	30	27	24	25	23	21	22	22	23	24	23	18	21	22	20	15	15	14	14	19	21	17	17	20	19	19	16	7	0	0	583
3	19	18	17	14	17	13	9	11	14	15	12	13	13	9	9	8	7	8	13	11	7	8	9	11	9	8	9	9	7	5	5	397
4	5	8	8	10	6	7	8	8	6	6	7	6	7	6	5	4	7	9	6	3	1	0	4	3	2	2	5	4	2	3	0	158
5	6	8	6	2	1	1	1	2	2	2	3	1	2	5	4	2	2	2	1	0	1	1	0	0	0	1	0	0	0	0	0	58
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0	1	2	1	1	0	0	0	0	0	0	1	1	1	0	0	0	1	0	0	9
	114	124	114	109	108	107	102	100	106	111	107	111	107	103	113	103	95	98	89	85	94	106	102	108	104	109	116	104	95	81	64	3,189
																																3,189

1 YEAR ACTUAL 12 MONTHS ENDED - September 30, 2016																															Calendar	
MO	DAY 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
10	0	0	7	5	6	0	0	0	0	0	0	0	0	0	0	2	1	0	0	0	3	5	0	12	11	10	2	7	6	2	8	87
11	8	1	3	1	6	15	14	17	8	4	13	18	15	15	9	6	20	15	19	11	27	20	21	13	6	11	33	35	29	19	0	432
12	22	24	21	21	18	18	13	15	13	5	7	10	27	15	23	30	28	26	19	11	18	16	10	20	18	25	41	39	37	32	38	660
1	32	30	29	32	31	24	19	21	37	36	29	25	19	24	30	22	26	18	17	24	26	19	11	19	27	26	19	11	9	15	734	
2	14	24	33	30	29	28	18	26	18	14	17	15	14	15	18	15	10	0	0	1	12	19	26	21	25	19	12	8	6	0	0	487
3	14	2	9	7	8	0	2	6	10	10	5	3	2	2	6	9	19	23	19	6	0	9	16	7	9	16	9	0	0	11	249	
4	22	15	9	3	0	5	4	8	3	0	4	17	4	2	0	0	6	9	3	0	1	1	0	0	0	0	0	0	0	6	0	122
5	15	11	7	3	0	0	0	0	0	0	0	0	0	8	13	0	6	11	9	0	0	0	0	0	0	0	0	0	0	0	0	83
6	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	2
	130	107	118	102	98	90	70	93	89	71	80	90	88	76	89	89	102	106	91	59	91	87	85	93	86	102	130	117	90	68	72	2,859

STATION	MIDLAND INTL AP
ELEM	HTDG
Year	(All)

10 Year Average HDD's																															Calendar	
MO	DAY 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
10	0	0	0	0	0	2	2	1	1	1	2	1	1	2	2	2	1	2	4	0	2	6	5	3	3	6	8	7	8	4	8	82
11	7	7	7	5	5	8	8	6	6	5	10	14	14	11	13	14	13	13	9	10	12	13	15	16	16	15	17	12	16	18	0	335
12	16	16	16	19	21	21	21	17	22	22	17	18	14	13	20	20	17	16	15	17	18	20	19	23	23	22	24	24	24	24	802	
1	27	28	23	23	22	21	23	23	22	24	20	24	26	24	25	23	21	20	15	17	19	19	20	21	18	17	19	19	20	19	18	658
2	19	25	22	19	21	20	15	18	19	20	20	20	14	15	18	17	13	12	9	7	12	16	13	15	14	15	15	12	8	0	481	
3	18	14	14	11	13	11	7	9	12	12	10	10	9	5	5	6	4	5	7	10	5	4	5	7	6	5	8	5	3	3	244	
4	2	4	4	6	3	5	7	5	2	3	3	3	4	5	4	1	2	4	3	1	0	0	2	2	1	1	3	2	1	1	84	
5	3	4	4	0	1	0	0	1	1	0	0	0	1	1	1	1	1	1	1	1	0	1	0	0	0	0	0	0	0	0	22	
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	4	
	90	98	90	83	86	88	83	80	85	87	82	90	84	76	89	84	72	73	64	62	59	79	80	87	81	81	82	81	80	67	49	2,492
																																2,492

1 YEAR ACTUAL 12 MONTHS ENDED - September 30, 2016																															Calendar	
MO	DAY 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
10	0	0	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	10	11	1	6	2	0	5
11	5	0	0	0	1	10	12	11	5	0	9	14	7	9	7	3	12	12	16	11	24	22	19	8	2	0	16	30	26	17	0	307
12	16	20	18	17	15	17	14	12	12	4	0	7	16	10	18	25	23	23	17	11	14	12	5	10	12	19	35	34	33	29	28	526
1	32	27	23	27	24	17	14	18	26	29	24	24	18	14	17	21	16	25	9	13	19	23	17	9	13	25	24	17	9	9	4	587
2	9	18	29	27	20	22	12	23	17	12	10	11	6	9	15	9	7	0	0	0	5	12	21	20	18	18	11	3	3	0	0	365
3	7	0	5	1	7	0	0	3	11	9	8	0	0	0	5	2	10	21	20	9	0	0	14	4	4	12	4	0	0	5	161	
4	13	14	7	0	0	1	0	0	0	0	0	12	2	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	54
5	7	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	3	0	0	0	0	0	0	0	0	0	0	0	0	28
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	89	85	82	73	67	67	52	68	71	54	61	66	49	42	57	63	60	87	66	55	71	69	62	69	59	76	99	94	72	55	42	2,074



Chris A. Felan
Vice President
Rates & Regulatory Affairs

January 13, 2017

Mr. Nick Fehrenbach
City of Dallas
1500 Marilla Street, Room 4FN
Dallas, Texas 75201

Re: Atmos Energy Corporation's 2017 Dallas Annual Rate Review Mechanism Filing

Dear Mr. Fehrenbach,

Enclosed for filing is Atmos Energy Corporation, Mid-Tex Division's ("Atmos" or "the Company") sixth filing under the Rider DARR – Dallas Annual Rate Review Mechanism tariff. We are providing two printed copies, along with one compact disc and flash drive. If you desire additional printed copies, please let me know.

This DARR filing represents a requested increase in annual revenue of \$10.7 million for the City of Dallas. This represents a monthly increase of 5.56% or \$3.25 for the average residential customer.

Enclosed as part of the filing are the following documents (provided as printed copies and on CD):

Table of Contents;
Affidavit of Filing;
Tariffs;
Notice;
Cost of Service - Schedules and Workpapers;
Billing Determinants Study; and,
Relied Upons (provided only on CD).

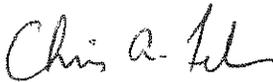
The documents and schedules provided in this filing closely align with the documents and schedules prepared in GUD No. 9869 to allow for ease of comparison and review. We have included updated tariffs in the filing for Rates R, C, I and T, and Rider WNA. We have included the customer notice for the change in Rates R and C and Rates I and T.

Atmos Energy Corporation
5420 LBJ Freeway, Suite 1862
Dallas, TX 75240
P 214-206-2568 F 214-206-2126 Christopher.Felan@atmosenergy.com

We stand ready to respond with any information that you may need to facilitate your review of the filing and would also welcome the opportunity to meet with you to discuss any questions. Our goal is to reach a mutual agreement that fairly balances the needs of the Company and its customers.

In closing, I wish to emphasize that as part of this review process, the Company looks forward to building upon the collaborative relationship established during last year's DARR tariff filing. To that end, I look forward to discussing the filing with you and reaching an agreement that implements the necessary change in rates in a cost effective and efficient manner.

Sincerely,



Chris A. Felan

Enclosures:

DARR Filing Package (2 copies)
Compact Disc 1
Flash Drive 1

cc: Norman J. Gordon, Mounce, Green, Myers, Safi & Galatzan
Jack Pous, Diversified Utility Consultants

ATMOS ENERGY CORPORATION, MID-TEX DIVISION

DALLAS ANNUAL RATE REVIEW MECHANISM

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Residential and Commercial

Industrial and Transportation

Cost of Service (COS)

Billing Determinants Study (BDS)

9869 Methodology

10170 Methodology (via CD only)

Relied Upons and Supplemental Data (Only provided via CD)

ATMOS ENERGY CORP., MID-TEX	§	BEFORE THE RESPECTIVE
DIVISION	§	GOVERNING BODY OF THE
DALLAS ANNUAL RATE	§	ATMOS ENERGY CORP.,
REVIEW MECHANISM	§	MID-TEX DIVISION,
	§	CITY OF DALLAS

AFFIDAVIT OF CHRISTOPHER A. FELAN

Before me, the undersigned authority, on this date personally appeared Christopher A. Felan, known to me to be the person whose name is subscribed below, and being by me first duly sworn, stated upon oath as follows:

1. "My name is Christopher A. Felan. I am over eighteen years of age and not disqualified from making this Affidavit."

2. "I am the Vice-President of Rates and Regulatory Affairs for Atmos Energy Corporation's Mid-Tex Division and as such am an Officer in the Mid-Tex Division. I have over 18 years business experience and 10 plus years of experience in the natural gas utility industry. I am fully competent to make this attestation, and each statement of fact herein is true of my own personal knowledge, information and belief."

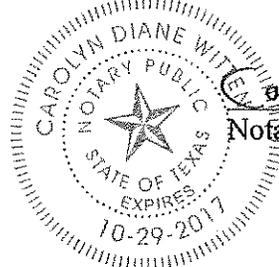
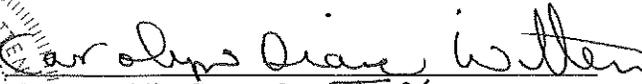
3. "I affirm that the schedules filed by the Company in this Dallas Annual Rate Review Mechanism filing comply with the provisions of the Dallas Annual Rate Review Mechanism tariff and are true and correct to the best of my own personal knowledge, information and belief."

4. "I have attached to this Affidavit as Exhibit A, a brief narrative explanation describing certain notable differences between the information reflected in this year's DARR filing and the Company's last DARR filing."



Christopher A. Felan

SWORN AND SUBSCRIBED before me this the 9th day of January, 2017.

Notary Public, State of TX

EXHIBIT A

Narrative of Changes

The Company's sixth Dallas Annual Rate Review ("DARR") filing is for the twelve (12) month period ending September 30, 2016. The filing package reflects a system-wide cost of service increase in the amount of \$66,927,821. Of this amount, \$10,714,373 is attributable to the City of Dallas.

The notable differences between the Company's last DARR filing and this filing are highlighted below:

- The components of Accumulated Deferred Income Taxes ("ADIT"), both assets and liabilities, are detailed and included in the filing on WP_B-6. Changes in the components of ADIT include, but are not limited to, changes in operations, bonus depreciation, and repair and maintenance activities.
- Shared Services Division ("SSU") allocation rates have been updated to fiscal year 2017 factors as per the tariff. Additionally, the Company announced the sale of Atmos Energy Marketing ("AEM") on October 31, 2016 and the sale closed on January 3, 2017. Therefore, the four factor allocation rates do not include amounts or customers attributable to AEM.
- A Regulatory Asset related to Pension and OPEB expenses as a result of the Company's compliance with Section 104.059 of the Texas Utilities Code and recorded through September 30, 2016 is included on WP_B-7 through WP_B-7.1. The amortization of this asset is included on WP_F-2.8. The Company is proposing to change the Benchmark for Pension and OPEB costs as presented on WP_F-2.3.1 for the City's approval with their ordinance to the Fiscal Year 2017 Willis Towers Watson Actuarial Report Amounts.
- The SSU Service Level Factors Adjustment is detailed in the Cost of Service filing on WP_F-2.7. WP_F-2.7.1 in the filing details the function of each cost center. Primary changes to SSU Cost Centers ("CC") since the last DARR Filing are summarized below:
 1. CCs that are new are 1216 (October 2015) and 1416 (October 2015).
 2. CCs 1225 and 1832 are no longer active. CC 1001 has been reactivated.
- The Company has adjusted the Blueflame premium to remove the amounts related to Mid-Tex Working Gas in Storage ("WGIS") in alignment with GUD Nos. 9869 and 10000. Additionally, the Company has included the 4.85% tax as per TEX INS. CODE 226.003§ (a).

- Certain Schedule C and D SSU General Office assets have been reclassified to align with operations utilizing those assets. Additionally, a new group of assets, the “Align Pipe Projects” have been placed in service and are allocated to those operations utilizing the assets.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	R – RESIDENTIAL SALES	
APPLICABLE TO:	Customers within the City of Dallas	
EFFECTIVE DATE:	Bills Rendered on or after 06/01/2017	PAGE:

Application

Applicable to Residential Customers for all natural gas provided at one Point of Delivery and measured through one meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's monthly bill will be calculated by adding the following Customer and Ccf charges to the amounts due under the riders listed below:

Charge	Amount
Customer Charge per Bill	\$21.25 per month
Commodity Charge – All Ccf	\$ 0.13042 per Ccf

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Weather Normalization Adjustment: Plus or Minus an amount for weather normalization calculated in accordance with Rider WNA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Franchise Fees are to be assessed solely to customers within municipal limits. This does not apply to Environs Customers.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Agreement

An Agreement for Gas Service may be required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	C – COMMERCIAL SALES	
APPLICABLE TO:	Customers within the City of Dallas	
EFFECTIVE DATE:	Bills Rendered on or after 06/01/2017	PAGE

Application

Applicable to Commercial Customers for all natural gas provided at one Point of Delivery and measured through one meter and to Industrial Customers with an average annual usage of less than 30,000 Ccf.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's monthly bill will be calculated by adding the following Customer and Ccf charges to the amounts due under the riders listed below:

Charge	Amount
Customer Charge per Bill	\$ 44.25 per month
Commodity Charge - All Ccf	\$ 0.08210 per Ccf

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Weather Normalization Adjustment: Plus or Minus an amount for weather normalization calculated in accordance with Rider WNA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Franchise Fees are to be assessed solely to customers within municipal limits. This does not apply to Environs Customers.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Agreement

An Agreement for Gas Service may be required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	I – INDUSTRIAL SALES	
APPLICABLE TO:	Customers within the City of Dallas	
EFFECTIVE DATE:	Bills Rendered on or after 06/01/2017	PAGE

Application

Applicable to Industrial Customers with a maximum daily usage (MDU) of less than 3,500 MMBtu per day for all natural gas provided at one Point of Delivery and measured through one meter. Service for Industrial Customers with an MDU equal to or greater than 3,500 MMBtu per day will be provided at Company's sole option and will require special contract arrangements between Company and Customer.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's monthly bill will be calculated by adding the following Customer and MMBtu charges to the amounts due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 811.50 per month
First 0 MMBtu to 1,500 MMBtu	\$ 0.2243 per MMBtu
Next 3,500 MMBtu	\$ 0.1631 per MMBtu
All MMBtu over 5,000 MMBtu	\$ 0.0259 per MMBtu

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Franchise Fees are to be assessed solely to customers within municipal limits. This does not apply to Environs Customers.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Curtailment Overpull Fee

Upon notification by Company of an event of curtailment or interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the midpoint price for the Katy point listed in *Platts Gas Daily* published for the applicable Gas Day in the table entitled "Daily Price Survey."

Replacement Index

In the event the "midpoint" or "common" price for the Katy point listed in *Platts Gas Daily* in the table entitled "Daily Price Survey" is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

Agreement

An Agreement for Gas Service may be required.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	I – INDUSTRIAL SALES	
APPLICABLE TO:	Customers within the City of Dallas	
EFFECTIVE DATE:	Bills Rendered on or after 06/01/2017	PAGE

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

Special Conditions

In order to receive service under Rate I, Customer must have the type of meter required by Company. Customer must pay Company all costs associated with the acquisition and installation of the meter.

**MID-TEX DIVISION
 ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	T – TRANSPORTATION	
APPLICABLE TO:	Customers within the City of Dallas	
EFFECTIVE DATE:	Bills Rendered on or after 06/01/2017	PAGE

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., Mid-Tex Division Distribution System (Customer) for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 811.50 per month
First 0 MMBtu to 1,500 MMBtu	\$ 0.2243 per MMBtu
Next 3,500 MMBtu	\$ 0.1631 per MMBtu
All MMBtu over 5,000 MMBtu	\$ 0.0259 per MMBtu

Upstream Transportation Cost Recovery: Plus an amount for upstream transportation costs in accordance with Part (b) of Rider GCR.

Retention Adjustment: Plus a quantity of gas as calculated in accordance with Rider RA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Franchise Fees are to be assessed solely to customers within municipal limits. This does not apply to Environs Customers.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Imbalance Fees

All fees charged to Customer under this Rate Schedule will be charged based on the quantities determined under the applicable Transportation Agreement and quantities will not be aggregated for any Customer with multiple Transportation Agreements for the purposes of such fees.

Monthly Imbalance Fees

Customer shall pay Company the greater of (i) \$0.10 per MMBtu, or (ii) 150% of the difference per MMBtu between the highest and lowest "midpoint" price for the Katy point listed in *Platts Gas Daily* in the table entitled "Daily Price Survey" during such month, for the MMBtu of Customer's monthly Cumulative Imbalance, as defined in the applicable Transportation Agreement, at the end of each month that exceeds 10% of Customer's receipt quantities for the month.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	T – TRANSPORTATION	
APPLICABLE TO:	Customers within the City of Dallas	
EFFECTIVE DATE:	Bills Rendered on or after 06/01/2017	PAGE

Curtailement Overpull Fee

Upon notification by Company of an event of curtailment or interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the midpoint price for the Katy point listed in *Platts Gas Daily* published for the applicable Gas Day in the table entitled "Daily Price Survey."

Replacement Index

In the event the "midpoint" or "common" price for the Katy point listed in *Platts Gas Daily* in the table entitled "Daily Price Survey" is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

Agreement

A transportation agreement is required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

Special Conditions

In order to receive service under Rate T, customer must have the type of meter required by Company. Customer must pay Company all costs associated with the acquisition and installation of the meter.

**MID-TEX DIVISION
 ATMOS ENERGY CORPORATION**

RIDER:	WNA – WEATHER NORMALIZATION ADJUSTMENT	
APPLICABLE TO:	Customers within the City of Dallas	
EFFECTIVE DATE:	06/01/2017	PAGE

Provisions for Adjustment

The base rate per Ccf (100 cubic feet) for gas service set forth in any Rate Schedules utilized by the cities of the Mid-Tex Division service area for determining normalized winter period revenues shall be adjusted by an amount hereinafter described, which amount is referred to as the "Weather Normalization Adjustment." The Weather Normalization Adjustment shall apply to all temperature sensitive residential and commercial bills based on meters read during the revenue months of November through April. The regional weather station is Dallas.

Computation of Weather Normalization Adjustment

The Weather Normalization Adjustment Factor shall be computed to the nearest one-hundredth cent per Ccf by the following formula:

$$WNAF_i = R_i \frac{(HSF_i \quad (NDD-ADD) \quad)}{(BL_i \quad + \quad (HSF_i \times ADD) \quad)}$$

Where

- i = any particular Rate Schedule or billing classification within any such particular Rate Schedule that contains more than one billing classification
- WNAF_i = Weather Normalization Adjustment Factor for the ith rate schedule or classification expressed in cents per Ccf
- R_i = base rate of temperature sensitive sales for the ith schedule or classification utilized by the Commission in the Relevant Rate Order.
- HSF_i = heat sensitive factor for the ith schedule or classification divided by the average bill count in that class
- NDD = billing cycle normal heating degree days
- ADD = billing cycle actual heating degree days
- BL_i = base load sales for the ith schedule or classification divided by the average bill count in that class

The Weather Normalization Adjustment for the jth customer in ith rate schedule is computed as:

$$WNA_j = WNAF_i \times q_{ij}$$

Where q_{ij} is the relevant sales quantity for the jth customer in ith rate schedule.

MID-TEX DIVISION
 ATMOS ENERGY CORPORATION

RIDER:	WNA – WEATHER NORMALIZATION ADJUSTMENT	
APPLICABLE TO:	Customers within the City of Dallas	
EFFECTIVE DATE:	06/01/2017	PAGE

Base Use/Heat Use Factors

Weather Station	<u>Residential</u>		<u>Commercial</u>	
	Base use Ccf	Heat use Ccf/HDD	Base use Ccf	Heat use Ccf/HDD
Dallas	14.99	.1996	211.71	.9384

PUBLIC NOTICE

On January 13, 2017, Atmos Energy Corporation, Mid-Tex Division (“Atmos Energy” or “the Company”), filed a Dallas Annual Rate Review (“DARR”) filing to increase its gas rates and implement a new schedule of rates and riders. This filing is applicable to all customers served by the Company within the City of Dallas. The proposed effective date of the requested rate changes is June 1, 2017. If approved, the proposed changes will affect approximately 205,055 residential, 19,984 commercial, and 103 industrial and transportation customers.

If approved, the proposed rates will increase the Company’s annual revenues for the affected customers within the City of Dallas by \$10,714,373, or 4.92% percent, including gas costs, or 11.09% percent, excluding gas cost. The proposed change in rates constitutes a “major change” as that term is defined by Section 104.101 of the Texas Utilities Code.

Based on the proposed rate design, the average monthly bill for each customer class within the City of Dallas will increase by the amount and percentage shown in the table below:

Customer Class	Current Bill	Proposed Bill**	Difference	Percentage Increase with Gas Cost	Percentage Increase without Gas Cost
Residential	\$58.45*	\$61.70*	\$3.25	5.56%	11.95%
Commercial	\$337.26*	\$347.47*	\$10.21	3.03%	12.33%
Industrial	\$6,662.10*	\$6,903.80*	\$241.70	3.63%	14.68%
Transportation	\$4,722.65	\$4,964.36	\$241.71	5.12%	14.68%

* Includes Rider GCR Part A cost of \$.27125 per Ccf.

**The calculation of bill impacts assumes monthly consumption of 55 Ccf for residential, 516 Ccf for commercial and 6,501 MMBtu for industrial and transportation customers.

In addition to the rate revisions in Rate Schedules R, C, I, and T, the other proposed tariff change is an update to the factors included in Rider WNA.

Persons who live in the City of Dallas with specific questions or desiring additional information about this filing may contact Atmos Energy Corporation at 1-888-286-6700. Complete copies of the filed Dallas Annual Rate Review, including all proposed rates and schedule changes, are available for inspection at Atmos Energy’s offices located at 5420 LBJ Freeway, Suite 1600, Dallas, Texas 75240 or on our website at www.atmosenergy.com/mtx-darr. Persons who live in City of Dallas and who wish to contact the regulatory authority having jurisdiction over this filing should contact the City of Dallas.

Este es un aviso a los clientes de Mid-Tex Division de Atmos Energy Corporation (la Compañía) informando que la Compañía está solicitando un cambio en las tarifas del gas. Este cambio afecta a todos los clientes de la Compañía en la Ciudad de Dallas. Si usted tiene preguntas con respecto a este aumento, por favor llame a Atmos Energy Corporation al 1-888-286-6700.

File Date: January 13, 2017

**ATMOS ENERGY CORP., MID-TEX DIVISION
DALLAS ANNUAL RATE REVIEW
TEST YEAR ENDING SEPTEMBER 30, 2016**

Totals may vary due to rounding.

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ATMOS ENERGY CORP., MID-TEX DIVISION
REVENUE REQUIREMENTS BY SERVICE CLASS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Current Revenues	Proposed Revenues ¹	Proposed Change	Percent Change
	(a)	(b)	(c)	(d)	(e)
1					
2	Residential (Base Revenue)	\$ 439,407,152	\$ 488,636,740	\$ 49,229,589	11.20%
3	Residential (Rider GCR)	435,261,344	435,261,344	-	0.00%
4	Residential (Rider FF & Rider TAX)	64,731,285	68,374,602	3,643,317	5.63%
5	Total Residential	\$ 939,399,780	\$ 992,272,686	\$ 52,872,906	5.63%
6					
7	Commercial (Base Revenue)	\$ 97,812,506	\$ 109,466,244	\$ 11,653,738	11.91%
8	Commercial (Rider GCR)	248,491,277	248,491,277	-	0.00%
9	Commercial (Rider FF & Rider TAX)	25,628,783	26,491,237	862,454	3.37%
10	Total Commercial	\$ 371,932,565	\$ 384,448,757	\$ 12,516,192	3.37%
11					
12	Industrial/Transportation (Base Revenue)	\$ 10,757,258	\$ 12,194,545	\$ 1,437,287	13.36%
13	Industrial/Transportation (Rider GCR)	21,801,515	21,801,515	-	0.00%
14	Industrial/Transportation (Rider FF & Rider TAX)	2,409,566	2,515,934	106,369	4.41%
15	Total Industrial/Transportation	\$ 34,968,338	\$ 36,511,994	\$ 1,543,655	4.41%
16					
17	Other Revenue (Base Revenue)	\$ 13,786,700	\$ 13,786,700	\$ -	0.00%
18	Other Revenue (Rider GCR)	-	-	-	0.00%
19	Other Revenue (Rider FF & Rider TAX)	1,020,307	1,020,307	-	0.00%
20	Total Other Revenue	\$ 14,807,007	\$ 14,807,007	\$ -	0.00%
21					
22	Base Revenue	\$ 561,763,615	\$ 624,084,229	\$ 62,320,614	11.09%
23	Rider GCR	705,554,135	705,554,135	-	0.00%
24	Rider FF & Rider TAX	93,789,940	98,402,080	4,612,140	4.92%
25	Total Operating Revenues	\$ 1,361,107,691	\$ 1,428,040,444	\$ 66,932,753	4.92%

ATMOS ENERGY CORP., MID-TEX DIVISION
REVENUE REQUIREMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Reference	Base Revenue	Rider GCR	Rider FF & Rider TAX	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2	Rider GCR Part A	Schedule H	\$ -	\$ 372,799,841	\$ -	\$ 372,799,841	
3	Rider GCR Part B	Schedule I		332,754,294		332,754,294	
4	Total Rider GCR		\$ -	\$ 705,554,135	\$ -	\$ 705,554,135	
5							
6	Operation and Maintenance Expenses	Schedule F-1	\$ 183,576,966	\$ -	\$ -	\$ 183,576,966	
7							
8	Taxes Other than Income Taxes	Schedule F-5	40,229,446		98,401,740	138,631,186	
9							
10	Depreciation and Amortization Expense	Schedule F-3	130,925,809			130,925,809	
11							
12	Interest on Customer Deposits	Schedule F-7	95,618			95,618	
13							
14	Rate Base	Schedule B	\$ 2,289,197,902				
15	Rate of Return	Schedule G	8.38%				
16			191,796,820			191,796,820	
17							
18	Income Taxes	Schedule F-6	77,454,978			77,454,978	
19							
20	Revenue Requirements		\$ 624,079,636	\$ 705,554,135	\$ 98,401,740	\$ 1,428,035,512	
21							
22	Current Revenues	Schedule A				\$ 1,361,107,691	
23							
24	Proposed Change - Prospective Rates Systemwide					\$ 66,927,821	
25							
26	Proposed Change - City of Dallas					\$ 10,714,373	
27							

28 Note:
29 1. Atmos Energy Corporation announced the sale of Atmos Energy Marketing ("AEM") on October 31, 2016. The sale of AEM is anticipated
30 to be completed in the first calendar quarter of 2017. Therefore, the four factor allocation does not include amounts or customers attributable to AEM.

**ATMOS ENERGY CORP., MID-TEX DIVISION
RATE BASE
AS OF SEPTEMBER 30, 2016**

Line No.	Description (a)	Reference (b)	Amount per Books (c)	Adjustment (d)	Total Requested (e)=(c)+(d)
1	<u>Net Plant (1):</u>				
2	Gross Plant	Schedule C	\$ 4,117,608,341	\$ (63,456,062)	\$ 4,054,152,279
3	Accumulated Depreciation	Schedule D	1,308,418,428	(77,752,482)	1,230,665,946
4	Total Net Plant (Ln 2 minus Ln 3)		<u>\$ 2,809,189,913</u>	<u>\$ 14,296,420</u>	<u>\$ 2,823,486,333</u>
5					
6	<u>Additions:</u>				
7	Materials & Supplies	WP_B-3	\$ 941,267	\$ 1,249,033	\$ 2,190,300
8	Prepayments	WP_B-4	10,108,283	3,716,304	13,824,587
9	Pension and Other Postemployment Benefits Regulatory Asset	WP_B-7.1	1,904,113	-	1,904,113
10	Total Additions (Sum Ln 7 through Ln 9)		<u>\$ 12,953,664</u>	<u>\$ 4,965,337</u>	<u>\$ 17,919,001</u>
11					
12	<u>Deductions:</u>				
13	Customer Deposits (235)	WP_B-5	\$ 22,766,291	\$ -	\$ 22,766,291
14	Injuries and Damages Reserve	WP_B-2	4,934,869	(3,059,469)	1,875,400
15	Accumulated Deferred Income Taxes	WP_B-6	691,156,595	(202,466,817)	488,689,778
16	Rate Base Adjustments	WP_B-1	-	7,609,627	7,609,627
17	Total Deductions (Sum of Ln 13 through Ln 16)		<u>\$ 718,857,755</u>	<u>\$ (197,916,658)</u>	<u>\$ 520,941,097</u>
18					
19	Total Cash Working Capital	Schedule E	\$ -	\$ (31,266,334)	\$ (31,266,334)
20					
21	Rate Base (Ln 4 plus Ln 10 minus Ln 17 plus Ln 19)		<u>\$ 2,103,285,822</u>	<u>\$ 185,912,081</u>	<u>\$ 2,289,197,902</u>
22					
23	Note:				
24	(1) Rate base excludes Poly 1 previously disallowed and includes other known and measurable rate base adjustments.				

ATMOS ENERGY CORP., MID-TEX DIVISION
RATE BASE ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Amounts (b)
1	GUD 9670 Amortization of Disallowed Projects (WP_B-1.1)	\$ 6,932,384
2	GUD 9762 Amortization of Employee Expenses (WP_B-1.2)	172,904
3	GUD 9869 Amortization of Employee Expenses (WP_B-1.3)	214,153
4	Employee Expense Adjustment, TYE December 31, 2009 (3)	33,874
5	Employee Expense Adjustment, TYE September 30, 2010 (2), (3)	4,487
6	Employee Expense Adjustment, TYE September 30, 2011 (3)	15,892
7	Employee Expense Adjustment, TYE September 30, 2012 (3)	40,067
8	Employee Expense Adjustment, TYE September 30, 2013 (3)	22,588
9	Employee Expense Adjustment, TYE September 30, 2014 (3)	11,579
10	Employee Expense Adjustment, TYE September 30, 2015 (3)	13,902
11	Adjustment to Pension and Other Post Employment Benefits	
12	to the benchmark level approved in 2014 and 2015 DARR filings (4)	127,042
13	Employee Expense Adjustment, TYE September 30, 2016 (1), (3)	20,756
14		
15	Total (Sum of Ln 1 through Ln 13)	<u>\$ 7,609,627</u>
16		
17		
18	Notes:	
19	1. See Page 2, Col (e), Ln 15.	
20	2. September 2010 adjustment is for 9 months, October through December 2009 is included in the test year adjustment on Line 4.	
21	3. The adjustments on Lines 4 through 10 and 13 include amounts for Shared Services Divisions 002 and 012 and Mid-Tex.	
22	4. To align O&M and Capital, see WP_F-2.8	

**ATMOS ENERGY CORP., MID-TEX DIVISION
EMPLOYEE EXPENSE ADJUSTMENT TO CAPITAL
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description	Shared Services - Customer Support (012)	Shared Services - General Office (002)	Mid-Tex Direct	Total Adjustment
	(a)	(b)	(c)	(d)	(e)
1	<u>Twelve Months Ended September 30, 2016:</u>				
2	Employee Expense Adjustment	\$ 168,422	\$ 342,962	\$ 265,648	
3	Mid-Tex Allocation Factor (1) (2)	52.01%	38.30%	100.00%	
4					
5	Allocated Employee Expense Totals (Ln 2 times Ln 3)	\$ 87,596	\$ 131,355	\$ 265,648	
6	Capitalization Factor (1)	2.27%	4.24%	0.00%	
7	Subtotal (Ln 5 times Ln 6)	\$ 1,992	\$ 5,564	\$ -	
8					
9	Add Charges Direct to Capital:				
10	Employee Expense Adjustment	\$ 7,065	\$ 7,191	\$ 6,772	
11	Mid-Tex Allocation Factor (1) (2)	52.01%	38.30%	100.00%	
12					
13	Allocated Employee Expense Charged Direct to Capital (Ln 10 times Ln 11)	\$ 3,674	\$ 2,754	\$ 6,772	
14					
15	Total Test Year Ending September 30, 2016 Employee Expense Report Charges (Ln 7 plus Ln 13)	\$ 5,666	\$ 8,318	\$ 6,772	\$ 20,756

17 Notes:

- 18 1. See WP_F-2.1, Col (b) and Col (c) Lns 11 and 15, for the Shared Services factors, as adjusted.
19 2. Mid-Tex costs are directly charged and not allocated.

ATMOS ENERGY CORP., MID-TEX DIVISION
RATE BASE ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016
GUD 9670 RATE BASE ADJUSTMENTS
AMORTIZATION SCHEDULE

Line No.	Year Ended Dec 31	Beginning of Year Rate Base Adjustment Amount	Annual Amortization (1)	End of Year Rate Base Adjustment Amount (2)	Balance as of September 30, 2016
	(a)	(b)	(c)	(d)	(e)
1	2005			\$ 10,640,002	
2	2006	\$ 10,640,002	\$ 344,895	10,295,107	
3	2007	10,295,107	344,895	9,950,212	
4	2008	9,950,212	344,895	9,605,318	
5	2009	9,605,318	344,895	9,260,423	
6	2010	9,260,423	344,895	8,915,528	
7	2011	8,915,528	344,895	8,570,633	
8	2012	8,570,633	344,895	8,225,739	
9	2013	8,225,739	344,895	7,880,844	
10	2014	7,880,844	344,895	7,535,949	
11	2015	7,535,949	344,895	7,191,055	
12	2016	7,191,055	344,895	6,846,160	\$ 6,932,384
13	2017	6,846,160	344,895	6,501,265	
14	2018	6,501,265	344,895	6,156,371	
15	2019	6,156,371	344,895	5,811,476	
16	2020	5,811,476	344,895	5,466,581	
17	2021	5,466,581	344,895	5,121,686	
18	2022	5,121,686	344,895	4,776,792	
19	2023	4,776,792	344,895	4,431,897	
20	2024	4,431,897	344,895	4,087,002	
21	2025	4,087,002	344,895	3,742,108	
22	2026	3,742,108	344,895	3,397,213	
23	2027	3,397,213	344,895	3,052,318	
24	2028	3,052,318	344,895	2,707,424	
25	2029	2,707,424	344,895	2,362,529	
26	2030	2,362,529	344,895	2,017,634	
27	2031	2,017,634	344,895	1,672,739	
28	2032	1,672,739	344,895	1,327,845	
29	2033	1,327,845	344,895	982,950	
30	2034	982,950	344,895	638,055	
31	2035	638,055	344,895	293,161	
32	2036	293,161	293,161	-	

34 Notes:

- 35 1. The annual amortization is calculated based upon the period specified in
36 GUD 9670 Final Order, Schedule B, Page 2, Footnote 1.
37 2. The December 31, 2005 amount is per GUD 9670 Final Order, Schedule B,
38 Page 2, Ln 14.

ATMOS ENERGY CORP., MID-TEX DIVISION
RATE BASE ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016
GUD 9762 RATE BASE ADJUSTMENTS - AMORTIZATION SCHEDULE

Line No.	Year Ended June 30	Beginning of Year Rate Base Adjustment Amount	Annual Amortization (1)	End of Year Rate Base Adjustment Amount (2)	Balance as of September 30, 2016
	(a)	(b)	(c)	(d)	(e)
1	2007			\$ 246,949	
2	2008	\$ 246,949	\$ 8,005	238,944	
3	2009	238,944	8,005	230,939	
4	2010	230,939	8,005	222,935	
5	2011	222,935	8,005	214,930	
6	2012	214,930	8,005	206,925	
7	2013	206,925	8,005	198,920	
8	2014	198,920	8,005	190,915	
9	2015	190,915	8,005	182,910	
10	2016	182,910	8,005	174,906	\$ 172,904
11	2017	174,906	8,005	166,901	
12	2018	166,901	8,005	158,896	
13	2019	158,896	8,005	150,891	
14	2020	150,891	8,005	142,886	
15	2021	142,886	8,005	134,881	
16	2022	134,881	8,005	126,877	
17	2023	126,877	8,005	118,872	
18	2024	118,872	8,005	110,867	
19	2025	110,867	8,005	102,862	
20	2026	102,862	8,005	94,857	
21	2027	94,857	8,005	86,852	
22	2028	86,852	8,005	78,848	
23	2029	78,848	8,005	70,843	
24	2030	70,843	8,005	62,838	
25	2031	62,838	8,005	54,833	
26	2032	54,833	8,005	46,828	
27	2033	46,828	8,005	38,824	
28	2034	38,824	8,005	30,819	
29	2035	30,819	8,005	22,814	
30	2036	22,814	8,005	14,809	
31	2037	14,809	8,005	6,804	
32	2038	6,804	6,804	-	

34 Notes:

- 35 1. The annual amortization is calculated based upon the period specified in GUD 9670 Final Order,
36 Schedule B, Page 2, Footnote 1.
37 2. The June 30, 2007 amount is per GUD 9762 Final Order, WP_B-1, Page 1, Ln 2+ Ln 3.
38

ATMOS ENERGY CORP., MID-TEX DIVISION
RATE BASE ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016
GUD 9869 RATE BASE ADJUSTMENTS - AMORTIZATION SCHEDULE

Line No.	Year Ended Dec 31	Beginning of Year Rate Base Adjustment Amount (1)	Amortization (2)	End of Year Rate Base Adjustment Amount	Balance as of September 30, 2016
	(a)	(b)	(c)	(d)	(e)
1	2008			\$ 286,001	
2	2009	\$ 286,001	\$ 9,271	276,730	
3	2010	276,730	9,271	267,460	
4	2011	267,460	9,271	258,189	
5	2012	258,189	9,271	248,918	
6	2013	248,918	9,271	239,647	
7	2014	239,647	9,271	230,377	
8	2015	230,377	9,271	221,106	
9	2016	221,106	9,271	211,835	\$ 214,153
10	2017	211,835	9,271	202,565	
11	2018	202,565	9,271	193,294	
12	2019	193,294	9,271	184,023	
13	2020	184,023	9,271	174,753	
14	2021	174,753	9,271	165,482	
15	2022	165,482	9,271	156,211	
16	2023	156,211	9,271	146,941	
17	2024	146,941	9,271	137,670	
18	2025	137,670	9,271	128,399	
19	2026	128,399	9,271	119,128	
20	2027	119,128	9,271	109,858	
21	2028	109,858	9,271	100,587	
22	2029	100,587	9,271	91,316	
23	2030	91,316	9,271	82,046	
24	2031	82,046	9,271	72,775	
25	2032	72,775	9,271	63,504	
26	2033	63,504	9,271	54,234	
27	2034	54,234	9,271	44,963	
28	2035	44,963	9,271	35,692	
29	2036	35,692	9,271	26,421	
30	2037	26,421	9,271	17,151	
31	2038	17,151	9,271	7,880	
32	2039	7,880	7,880	0	

Notes:

1. The 2008 amount in Col (d) is from GUD9869 WP_B-1, Col (e), Ln 29. The other disallowances from GUD9869 have been removed on Schedule C.
2. The annual amortization is calculated based upon the period specified in GUD 9670 Final Order, Schedule B, Page 2, Footnote 1.

ATMOS ENERGY CORP., MID-TEX DIVISION
INJURIES AND DAMAGES AND WORKERS COMP RESERVES (1)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Month Ending (a)	Per Book Amount (b)	Adjustments (c)	Adjusted Amount (d) = (b)+(c)	Allocation Factor (e)	Allocated Amount (f) = (d)*(e)
1	<u>Mid-Tex</u>					
2	September 30, 2015	\$ 1,701,508	\$ -	\$ 1,701,508	100.00%	\$ 1,701,508
3	October 31, 2015	1,708,890	-	1,708,890	100.00%	1,708,890
4	November 30, 2015	1,682,875	-	1,682,875	100.00%	1,682,875
5	December 31, 2015	1,734,277	-	1,734,277	100.00%	1,734,277
6	January 31, 2016	1,678,741	-	1,678,741	100.00%	1,678,741
7	February 29, 2016	1,686,011	-	1,686,011	100.00%	1,686,011
8	March 31, 2016	1,689,292	-	1,689,292	100.00%	1,689,292
9	April 30, 2016	1,685,180	-	1,685,180	100.00%	1,685,180
10	May 31, 2016	1,658,137	-	1,658,137	100.00%	1,658,137
11	June 30, 2016	1,696,504	-	1,696,504	100.00%	1,696,504
12	July 31, 2016	1,747,298	-	1,747,298	100.00%	1,747,298
13	August 31, 2016	1,745,015	-	1,745,015	100.00%	1,745,015
14	September 30, 2016	1,765,552	-	1,765,552	100.00%	1,765,552
15						

ATMOS ENERGY CORP., MID-TEX DIVISION
INJURIES AND DAMAGES AND WORKERS COMP RESERVES (1)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Month Ending (a)	Per Book Amount (b)	Adjustments (c)	Adjusted Amount (d) = (b)+(c)	Allocation Factor (e)	Allocated Amount (f) = (d)*(e)
16	<u>Shared Services - General Office (Div 002) (2)</u>					
17	September 30, 2015	\$ 6,726,995	\$ (6,538,170)	\$ 188,825	38.30%	\$ 72,320
18	October 31, 2015	6,655,480	(6,538,170)	117,310	38.30%	44,930
19	November 30, 2015	6,659,186	(6,538,170)	121,016	38.30%	46,349
20	December 31, 2015	6,655,587	(6,538,170)	117,417	38.30%	44,971
21	January 31, 2016	6,787,519	(6,538,170)	249,349	38.30%	95,501
22	February 29, 2016	6,812,059	(6,538,170)	273,888	38.30%	104,899
23	March 31, 2016	7,262,610	(6,988,170)	274,440	38.30%	105,110
24	April 30, 2016	7,255,311	(6,988,170)	267,141	38.30%	102,315
25	May 31, 2016	7,257,531	(6,988,170)	269,360	38.30%	103,165
26	June 30, 2016	7,259,841	(6,988,170)	271,671	38.30%	104,050
27	July 31, 2016	7,268,092	(6,988,170)	279,922	38.30%	107,210
28	August 31, 2016	7,274,731	(6,988,170)	286,561	38.30%	109,753
29	September 30, 2016	8,274,980	(7,988,170)	286,810	38.30%	109,848
30						
31	<u>Shared Services - Customer Support (Div 012)</u>					
32	September 30, 2015	\$ -	\$ -	\$ -	52.01%	\$ -
33	October 31, 2015	-	-	-	52.01%	-
34	November 30, 2015	-	-	-	52.01%	-
35	December 31, 2015	-	-	-	52.01%	-
36	January 31, 2016	-	-	-	52.01%	-
37	February 29, 2016	-	-	-	52.01%	-
38	March 31, 2016	-	-	-	52.01%	-
39	April 30, 2016	-	-	-	52.01%	-
40	May 31, 2016	-	-	-	52.01%	-
41	June 30, 2016	-	-	-	52.01%	-
42	July 31, 2016	-	-	-	52.01%	-
43	August 31, 2016	-	-	-	52.01%	-
44	September 30, 2016	-	-	-	52.01%	-
	Total at September 30, 2016					
45	(Col (f) = Sum Ln 14 plus Ln 29 plus Ln 44)	<u>\$ 4,934,869</u>				<u>\$ 1,875,400</u>
46						
47	Notes:					
48	1. Account 228.2 and Sub-accounts 28102 (Workers' Comp-Ins Reserve) and 28101 (Inj & Damages - Ins Reserve).					
49	2. The adjustment in Column (c) removes reserves not allocated to the Divisions. Please refer to Cost Center 1903.					

**ATMOS ENERGY CORP., MID-TEX DIVISION
MATERIALS & SUPPLIES-ACCOUNTS 154 & 163
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Month/Year Ending	Amount
	(a)	(b)
1	September 30, 2015	\$ 3,370,965
2	October 31, 2015	3,093,496
3	November 30, 2015	2,952,181
4	December 31, 2015	2,804,235
5	January 31, 2016	2,723,124
6	February 29, 2016	2,616,582
7	March 31, 2016	2,332,473
8	April 30, 2016	2,062,065
9	May 31, 2016	1,749,954
10	June 30, 2016	1,392,603
11	July 31, 2016	1,309,837
12	August 31, 2016	1,125,116
13	September 30, 2016	941,267
14		
15	13-Month Average	<u>\$ 2,190,300</u>

ATMOS ENERGY CORP., MID-TEX DIVISION
PREPAYMENTS-ACCOUNT 165
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Month/Year Ending (a)	Amount (b)	Adjustments (1) (c)	Adjusted Total (d) = (b)+(c)	Allocation % (e)	Allocation to Mid-Tex (f) = (d)x(e)
	Mid-Tex					
1	September 30, 2015	\$ 4,758,987	\$ (560,825)	\$ 4,198,162		
2	October 31, 2015	6,261,655	(737,908)	5,523,747		
3	November 30, 2015	5,013,571	(590,827)	4,422,744		
4	December 31, 2015	634,052	(74,720)	559,331		
5	January 31, 2016	(3,126,223)	368,411	(2,757,811)		
6	February 29, 2016	6,449,570	(760,053)	5,689,517		
7	March 31, 2016	6,859,558	(808,368)	6,051,190		
8	April 30, 2016	2,815,781	(331,827)	2,483,954		
9	May 31, 2016	10,254,597	(1,208,459)	9,046,139		
10	June 30, 2016	5,271,958	(621,277)	4,650,681		
11	July 31, 2016	3,726,446	(439,145)	3,287,301		
12	August 31, 2016	6,883,336	(811,170)	6,072,165		
13	September 30, 2016	3,660,567	(431,381)	3,229,185		
14						
15	13-Month Average	<u>\$ 4,574,143</u>		<u>\$ 4,035,100</u>	100%	<u>\$ 4,035,100</u>
16						
17	Shared Services-General Office (Div 002)					
18	September 30, 2015	\$ 20,331,955	\$ -	\$ 20,331,955		
19	October 31, 2015	33,755,385	-	33,755,385		
20	November 30, 2015	34,011,139	-	34,011,139		
21	December 31, 2015	31,143,313	-	31,143,313		
22	January 31, 2016	27,823,564	-	27,823,564		
23	February 29, 2016	21,886,615	-	21,886,615		
24	March 31, 2016	26,445,249	-	26,445,249		
25	April 30, 2016	25,550,137	-	25,550,137		
26	May 31, 2016	27,278,517	-	27,278,517		
27	June 30, 2016	24,655,461	-	24,655,461		
28	July 31, 2016	22,751,428	-	22,751,428		
29	August 31, 2016	19,812,706	-	19,812,706		
30	September 30, 2016	16,834,769	-	16,834,769		
31						
32	13-Month Average	<u>\$ 25,560,018</u>		<u>\$ 25,560,018</u>	38.30%	<u>\$ 9,789,487</u>

ATMOS ENERGY CORP., MID-TEX DIVISION
PREPAYMENTS-ACCOUNT 165
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Month/Year Ending (a)	Amount (b)	Adjustments (1) (c)	Adjusted Total (d) = (b)+(c)	Allocation % (e)	Allocation to Mid-Tex (f) = (d)x(e)
33						
34	Shared Services-Customer Support (Div 012)					
35	September 30, 2015	\$ -	\$ -	\$ -		
36	October 31, 2015	-	-	-		
37	November 30, 2015	-	-	-		
38	December 31, 2015	-	-	-		
39	January 31, 2016	-	-	-		
40	February 29, 2016	-	-	-		
41	March 31, 2016	-	-	-		
42	April 30, 2016	-	-	-		
43	May 31, 2016	-	-	-		
44	June 30, 2016	-	-	-		
45	July 31, 2016	-	-	-		
46	August 31, 2016	-	-	-		
47	September 30, 2016	-	-	-		
48						
49	13-Month Average	<u>\$ -</u>		<u>\$ -</u>	52.01%	<u>\$ -</u>
50						
51	Total Prepayments September 30, 2016	<u>\$ 10,108,283</u>				
52						
53	Total Prepayments 13-Month Average (Ln 15 plus Ln 32 plus Ln 49)					<u>\$ 13,824,587</u>
54						
55	Note:					
56	(1) The adjustment is calculated as the amount in Column (b) times 11.78%. The percentage is based on the GUD 9869					
57	prepayment study.					

**ATMOS ENERGY CORP., MID-TEX DIVISION
CUSTOMER DEPOSITS AND CUSTOMER ADVANCES FOR CONSTRUCTION
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Month/Year Ending (a)	Amount (b)
1	<u>Customer Deposits - Acct 235</u>	
2	September 30, 2015	\$ 31,934,292
3	October 31, 2015	32,037,506
4	November 30, 2015	32,303,813
5	December 31, 2015	25,094,543
6	January 31, 2016	24,305,012
7	February 29, 2016	24,122,190
8	March 31, 2016	24,028,006
9	April 30, 2016	23,883,505
10	May 31, 2016	23,769,035
11	June 30, 2016	23,178,285
12	July 31, 2016	23,026,108
13	August 31, 2016	22,846,726
14	September 30, 2016	22,766,291
15		
16	<u>Customer Advances - Acct 252</u>	
17	September 30, 2015	\$ -
18	October 31, 2015	-
19	November 30, 2015	-
20	December 31, 2015	-
21	January 31, 2016	-
22	February 29, 2016	-
23	March 31, 2016	-
24	April 30, 2016	-
25	May 31, 2016	-
26	June 30, 2016	-
27	July 31, 2016	-
28	August 31, 2016	-
29	September 30, 2016	-

ATMOS ENERGY CORP., MID-TEX DIVISION
ACCUMULATED DEFERRED INCOME TAXES-ACCOUNTS 190/282/283 (1)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Assets / (Liabilities) - Per Book Balances	Adjustments (2)	Assets / (Liabilities) - Adjusted Balances
	(a)	(b)	(c)	(d) = (b)+(c)
1	Mid-Tex:			
2	Ad Valorem Taxes	\$ (1,548,666)	\$ -	\$ (1,548,666)
3	MIP/PPP Accrual	(1,940,489)	-	(1,940,489)
4	Miscellaneous Accrued	-	-	-
5	Self Insurance - Adjustment	-	-	-
6	Vacation Accrual	-	-	-
7	Worker's Comp Insurance Reserve	525,321	-	525,321
8	SEBP Adjustment	660,822	-	660,822
9	Pension Expense	-	-	-
10	FAS 106 Adjustment	24,608,158	-	24,608,158
11	CWIP	(7,349,404)	7,349,404	-
12	RWIP	(3,093,019)	-	(3,093,019)
13	Fixed Asset Cost Adjustment	(846,449,776)	-	(846,449,776)
14	Depreciation Adjustment	77,104,231	-	77,104,231
15	Section 481(a) TPR	-	-	-
16	Deferred Gas Costs	(17,567,368)	17,567,368	-
17	Over Recoveries of PGA	(25,666,152)	25,666,152	-
18	TXU Goodwill Amortization	(104,761,634)	104,761,634	-
19	Deferred Expense Projects	(4,167)	-	(4,167)
20	Unicap Section 263A Costs	3,593,587	(3,593,587)	-
21	Allowance for Doubtful Accounts	1,618,585	-	1,618,585
22	Clearing Account-Adjustment	-	-	-
23	Charitable Contribution Carryover	-	-	-
24	Prepayments	(1,335,924)	-	(1,335,924)
25	Rate Case Accrual	(5,600)	5,600	-
26	WACOG to FIFO Adjustment	(2,180,659)	2,180,659	-
27	Reg Asset Benefit Accrual	(1,229,010)	-	(1,229,010)
28	TX Rule 8.209 Reg Asset Deferral	(9,352,119)	-	(9,352,119)
29	Regulatory Liability-Mid-Tex	-	-	-
30	Intra Period Tax Allocation	-	-	-
31	State Net Operating Loss	644,576	-	644,576
32	Federal Benefit on State NOL	(225,602)	-	(225,602)
33	Total Mid-Tex Direct (Sum Ln 2 through Ln 32)	\$ (913,954,309)	\$ 153,937,230	\$ (760,017,079)
34				

ATMOS ENERGY CORP., MID-TEX DIVISION
ACCUMULATED DEFERRED INCOME TAXES-ACCOUNTS 190/282/283 (1)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Assets / (Liabilities) - Per		Assets / (Liabilities) -	
		Book Balances	Adjustments (2)	Adjusted Balances	
	(a)	(b)	(c)	(d) = (b)+(c)	
35	<u>SSU - Customer Support (Div 012):</u>				
36	MIP/VPP Accrual	\$ (574,777)	\$ -	\$ (574,777)	
37	Vacation Accrual	-	-	-	
38	Worker's Comp Insurance Reserve	-	-	-	
39	FAS 106 Adjustment	-	-	-	
40	CWIP	(255,614)	255,614	-	
41	RWIP	(137)	-	(137)	
42	Fixed Asset Cost Adjustment	(45,459,621)	-	(45,459,621)	
43	Depreciation Adjustment	17,798,432	-	17,798,432	
44	Clearing Account-Adjustment	-	-	-	
45	Charitable Contribution Carryover	-	-	-	
46	Prepayments	-	-	-	
47	Intra Period Tax Allocation	-	-	-	
	Total Customer Support				
48	(Sum Ln 36 through Ln 47)	\$ (28,491,717)	\$ 255,614	\$ (28,236,103)	
49	Allocation to Mid-Tex	52.01%	52.01%	52.01%	
	SSU Customer Support Allocated to Mid-Tex				
50	(Ln 48 times Ln 49)	\$ (14,818,542)	\$ 132,945	\$ (14,685,597)	
51					
52					
53	<u>SSU - General Office (Div 002):</u>				
54	Director's Deferred Bonus	\$ 166,965	\$ -	\$ 166,965	
55	MIP/VPP Accrual	1,498,907	-	1,498,907	
56	Miscellaneous Accrued	-	-	-	
57	Self Insurance - Adjustment	2,915,283	(2,915,283)	-	
58	Vacation Accrual	-	-	-	
59	Worker's Comp Insurance Reserve	104,671	-	104,671	
60	SEBP Adjustment	26,316,340	-	26,316,340	
61	Restricted Stock Grant Plan	4,631,448	-	4,631,448	
62	Rabbi Trust	1,442,452	-	1,442,452	
63	Restricted Stock - MIP	12,632,356	-	12,632,356	
64	Director's Stock Awards	5,939,395	-	5,939,395	
65	Pension Expense	(30,651,600)	-	(30,651,600)	
66	FAS 106 Adjustment	8,944,489	-	8,944,489	
67	CWIP	1,707,565	(1,707,565)	-	
68	RWIP	(3,782)	-	(3,782)	
69	Fixed Asset Cost Adjustment	(42,023,581)	-	(42,023,581)	
70	Depreciation Adjustment	17,524,367	-	17,524,367	
71	Section 481(a) Cushion Gas	549,209	(549,209)	-	

ATMOS ENERGY CORP., MID-TEX DIVISION
ACCUMULATED DEFERRED INCOME TAXES-ACCOUNTS 190/282/283 (1)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Assets / (Liabilities) - Per		Assets /
		Book Balances (b)	Adjustments (2) (c)	(Liabilities) - Adjusted Balances (d) = (b)+(c)
72	Section 481(a) Line Pack Gas	66,639	(66,639)	-
73	Deferred Expense Projects	-	-	-
74	Allowance for Doubtful Accounts	2	-	2
75	Clearing Account-Adjustment	-	-	-
76	Charitable Contribution Carryover	11,032,917	(11,032,917)	-
77	Prepayments	(4,047,588)	-	(4,047,588)
78	Stock Option Expense	-	-	-
79	Federal & State Tax Interest	439,887	-	439,887
80	VA Charitable Contribution	(9,275,764)	9,275,764	-
81	Regulatory Liability-Atmos 109	-	-	-
82	Intra Period Tax Allocation	-	-	-
83	FD - NOL Credit Carryforward - Utility	725,716,695	-	725,716,695
84	FD - NOL Credit Carryforward - Non Reg	(237,733,657)	237,733,657	-
85	FD-NOL Credit Carryforward - Other	6,052,102	(6,052,102)	-
86	ST - State Net Operating Loss	-	-	-
87	FD - FAS 115 Adjustment	(2,481,569)	-	(2,481,569)
88	FD - Treasury Lock Adjustment - Realized	10,520,828	-	10,520,828
89	FD - Treasury Lock Adjustment - Unrealized	97,261,210	(97,261,210)	-
90	FD - Federal Benefit on State NOL	-	-	-
91	FD -Federal Tax on Enterprise ITC	(614,444)	614,444	-
92	ST- Valuation Allow Enterprise Zone ITC	(120,928)	120,928	-
93	FD- Valuation Allow Fed Tax Enterprise Zone ITC	42,325	(42,325)	-
94	FD - AMT Minimum Tax Credit	10,099,286	-	10,099,286
95	ST - Enterprise Zone ITC	1,755,554	(1,755,554)	-
	Total SSU General Office (Sum Ln 54 through Ln 95)	\$ 620,407,979	\$ 126,361,989	\$ 746,769,968
96	Allocation to Mid-Tex	38.30%	38.30%	38.30%
97	SSU General Office Allocated to Mid-Tex (Ln 96 times Ln 97)	\$ 237,616,256	\$ 48,396,642	\$ 286,012,898
98	Total SSU ADIT Allocated to Mid-Tex (Ln 50 plus Ln 98)	\$ 222,797,714	\$ 48,529,587	\$ 271,327,301
99	Total ADIT Direct and Allocated (Ln 33 plus Ln 100)	\$ (691,156,595)	\$ 202,466,817	\$ (488,689,778)

Notes:

1. Credit amounts are in parentheses.
2. Adjustments are for those items not included in rate base for ratemaking purposes.

**ATMOS ENERGY CORP., MID-TEX DIVISION
PENSION AND OTHER POSTEMPLOYMENT BENEFITS REGULATORY ASSET
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description (a)	Amounts (b)
1	Summarization of Pension and Other Postemployment Benefits Regulatory Asset:	
2		
3	Pension Asset at September 2016	\$ 4,820,480
4		
5	Total Pension and Other Postemployment Benefits Regulatory Asset (Sum of Line 3)	<u>\$ 4,820,480</u>
6		
7	Summarization of Pension and Other Postemployment Benefits Asset Amortization:	
8		
9	Pension Asset Amortization - Calculated (Pension Asset Amount / 10 years) (1)	\$ 482,048
10		
11	Pension Asset Amortization - Per Book Amount in the Test Year	<u>(882,892)</u>
12		
13	Pension Asset Amortization Adjustment (Line 9 plus Line 11) (2)	<u>\$ (400,844)</u>
14		
15		
16	Notes:	
17	1. The annual recorded amortization of the Pension and Other Postemployment Benefits Regulatory Asset cost is included in O&M.	
18	2. The adjustment to Pension Asset Amortization is shown on WP_F-2.8.	

ATMOS ENERGY CORP., MID-TEX DIVISION
PENSION AND OTHER POSTEMPLOYMENT BENEFITS REGULATORY ASSET
TEST YEAR ENDING SEPTEMBER 30, 2016
AMORTIZATION SCHEDULE *

Line No.	Time Period (a)	Description (b)	Amount - Per Period (c)	Total Amount (d)
1	<u>Total Asset Amount - By Period (1):</u>			
2				
3	January 2012 - March 2012	This asset amount was approved in GUD No. 10170 and represents the difference between the GUD No. 9869 benchmark and the fiscal year 2012 Towers Watson Actuarial Report.	\$ 1,954,911	
4	April 2012 - September 2012	This asset amount represents the difference between the GUD No. 9869 benchmark and the fiscal year 2012 Towers Watson Actuarial Report.	3,965,926	
5	October 2012 - December 2012	The asset amount represents the difference between the GUD No. 9869 benchmark and the fiscal year 2013 Towers Watson Actuarial Report.	2,683,521	
6	January 2013 - September 2013	This asset amount represents the difference between the GUD No. 10170 benchmark and the fiscal year 2013 Towers Watson Actuarial Report.	2,185,319	
7	October 2013	This asset amount represents the difference between the GUD No. 10170 benchmark and the fiscal year 2014 Towers Watson Actuarial Report.	47,541	
8	November 2013 - May 2014	This asset amount represents the difference between the RRM benchmark with a test year of the twelve months ending December 31, 2012 and the fiscal year 2014 Towers Watson Actuarial Report.	(1,097,600)	
9	June 2014 - September 2014	This asset amount represents the difference between the DARR benchmark with a test year of the twelve months ending September 30, 2013 and the fiscal year 2014 Towers Watson Actuarial Report.	31,617	
10	October 2014 - September 2015	This asset amount represents the difference between the DARR benchmark with a test year of the twelve months ending September 30, 2014 and the fiscal year 2015 Towers Watson Actuarial Report.	(1,467,220)	
11	October 2015 - September 2016	This asset amount represents the difference between the DARR benchmark with a test year of the twelve months ending September 30, 2015 and the fiscal year 2016 Towers Watson Actuarial Report.	<u>(3,483,536)</u>	
12				
13		Total Asset Values at September 30, 2016 (Sum Lines 3 through 11)	\$	4,820,480
14				
15	<u>Total Asset Amortization - By Period (2):</u>			
16				
17	October 2011 - September 2012	No amortization was recorded in Fiscal Year 2012	\$ -	
18	October 2012 - September 2013	Amortization recorded in Fiscal Year 2013	(134,400)	
19	October 2013 - September 2014	Amortization recorded in Fiscal Year 2014	(798,609)	
20	October 2014 - September 2015	Amortization recorded in Fiscal Year 2015	(1,100,465)	
21	October 2015 - September 2016	Amortization recorded in Fiscal Year 2016	<u>(882,892)</u>	
22				
23		Total Asset Amortization at September 30, 2016 (Sum Lines 17 through 21)	\$	<u>(2,916,366)</u>
24				
25		Net Asset Amount at September 30, 2016 (Sum Line 13 and Line 23)	\$	<u>1,904,113</u>
26				
27	Notes:			
28	1. The Company has included in rate base, as a regulatory asset, the Company's calculation of the Pension and Other Postemployment Benefits cost in accordance with			
29	TEX. UTILITIES CODE, SECTION 104.059.			
30	2. The annual amortization of the Pension and Other Postemployment Benefits Regulatory Asset cost is included in O&M expense on Schedule F-1. The annual amortization			
31	is based on a ten year amortization period.			

ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- GROSS PLANT
AS OF SEPTEMBER 30, 2016

Line No.	Account (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (1) (e)	Adjusted Balance (f)=(d)+(e)
1	<u>Mid-Tex:</u>					
2	<u>Distribution Plant</u>					
3	374	Land		\$ -	\$ -	\$ -
4	374	Land Rights		882,059	-	882,059
5	374	Land & Land Rights		3,433,768	-	3,433,768
6	375	Structures & Improvements		1,534,998	-	1,534,998
7	376.00	Mains-Cathodic Protection		214,314,079	(48,005,512)	166,308,567
8	376.01	Mains-Steel		559,296,782	4,833,453	564,130,235
9	376.02	Mains-Plastic		1,398,750,445	11,698,868	1,410,449,314
10	378	M&R Station Equipment - General		65,203,816	313,943	65,517,759
11	379	M&R Station Equipment - City Gate		5,731,923	(4,705)	5,727,218
12	380	Services		1,162,905,882	(32,394,748)	1,130,511,134
13	381	Meters		237,823,906	478,155	238,302,061
14	382	Meter Installations		114,472,505	367,030	114,839,535
15	383	House Regulators		84,758,217	181,859	84,940,077
16	385	Industrial M&R Station Equipment		2,185,633	798	2,186,431
17		Total (Sum of Ln 3 through Ln 16)		\$ 3,851,294,014	\$ (62,530,860)	\$ 3,788,763,154
18						
19	<u>General Plant</u>					
20	302	Franchises & Consents		\$ 18,896	\$ -	\$ 18,896
21	303	Computer Software		3,598,424	(212,093)	3,386,331
22	389	Land		5,140,478	-	5,140,478
23	390	Structures & Improvements		49,926,026	-	49,926,026
24	390	Air Conditioning Equipment		266,775	-	266,775
25	391	Office Furniture & Equipment		12,000,217	(50,584)	11,949,633
26	392	Transportation Equipment		2,073,889	(66,384)	2,007,505
27	393	Stores Equipment		168,523	-	168,523
28	394	Tools, Shop, and Garage Equipment		20,946,893	-	20,946,893
29	395	Laboratory Equipment		361,884	-	361,884
30	396	Power Oper. Tool & Work Equipment		2,073,893	-	2,073,893
31	397	Radio Communication Equipment		5,675,937	-	5,675,937
32	398	Miscellaneous Equipment		1,832,807	-	1,832,807
33	399	Other Tangible Property		270,270	-	270,270
34	399.01	Other Tangible Property-Servers Hardware		617,561	-	617,561
35	399.02	Other Tangible Property-Servers Software		323,002	-	323,002
36	399.03	Other Tangible Property-Network-Hardware		863,717	-	863,717
37	399.06	Other Tangible Property-PC Hardware		10,908,049	-	10,908,049
38	399.07	Other Tangible Property-PC Software		755,203	-	755,203
39	399.08	Other Tangible Property-Application Software		7,542,613	-	7,542,613
40		Total (Sum of Ln 20 through Ln 39)		\$ 125,365,056	\$ (329,060)	\$ 125,035,996
41						
42		Total Mid-Tex Direct (Ln 17 plus Ln 40)		\$ 3,976,659,070	\$ (62,859,920)	\$ 3,913,799,150
43						
44						

ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- GROSS PLANT
AS OF SEPTEMBER 30, 2016

Line No.	Account (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (1) (e)	Adjusted Balance (f)=(d)+(e)
45	<u>SSU - Customer Support (Div 012):</u>					
46	<u>General Plant</u>					
47	389	Land & Land Rights		\$ 2,874,240	\$ -	\$ 2,874,240
48	390	Structures & Improvements		12,620,665	-	12,620,665
49	390.09	Improvements to Leased Premises		2,820,614	-	2,820,614
50	391	Office Furniture & Equipment		2,295,208	-	2,295,208
51	397	Communication Equipment - Telephone		1,962,785	-	1,962,785
52	398	Miscellaneous Equipment		51,379	-	51,379
53	399	Other Tangible Property		629,166	-	629,166
54	399.01	Other Tangible Property-Servers Hardware		8,903,052	-	8,903,052
55	399.02	Other Tangible Property-Servers Software		1,818,284	-	1,818,284
56	399.03	Other Tangible Property-Network-Hardware		629,226	-	629,226
57	399.06	Other Tangible Property-PC Hardware		813,065	-	813,065
58	399.07	Other Tangible Property-PC Software		190,247	-	190,247
59	399.08	Other Tangible Property-Application Software		89,487,465	-	89,487,465
60		Total (Sum of Ln 47 through Ln 59)		\$ 125,095,393	\$ -	\$ 125,095,393
61		Allocation to Mid-Tex		52.01%	52.01%	52.01%
62		Customer Support Allocated to Mid-Tex (Ln 60 times Ln 61)		\$ 65,062,114	\$ -	\$ 65,062,114
63	<u>SSU - Customer Support (Div 012):</u>					
64	<u>General Plant</u>					
65	Charles K. Vaughn Center					
66	389.10	Land & Land Rights		\$ 1,887,123	\$ -	\$ 1,887,123
67	390.10	Structures & Improvements		11,239,300	-	11,239,300
68	391.10	Office Furniture & Equipment		204,636	-	204,636
69	392.10	Transportation Equipment		96,290	-	96,290
70	394.10	Tools, Shop, and Garage Equipment		347,775	-	347,775
71	395.10	Laboratory Equipment		23,632	-	23,632
72	397.10	Communication Equipment		294,319	-	294,319
73	398.10	Miscellaneous Equipment		509,283	-	509,283
74	399.10	Other Tangible Equipment		113,831	-	113,831
75	399.16	PC Hardware		228,123	-	228,123
76	399.17	PC Software		102,576	-	102,576
77	399.18	Other Tangible Property		20,560	-	20,560
78		Total (Sum of Ln 66 through Ln 77)		\$ 15,067,448	\$ -	\$ 15,067,448
79		Allocation to Mid-Tex		77.27%	77.27%	77.27%
80		Customer Support: Charles K. Vaughn Center Allocated to Mid-Tex (Ln 78 times Ln 79)		\$ 11,643,256	\$ -	\$ 11,643,256
81		Total Customer Support Allocated to Mid-Tex (Ln 62 plus Ln 80)		\$ 76,705,370	\$ -	\$ 76,705,370
82						
83						

ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- GROSS PLANT
AS OF SEPTEMBER 30, 2016

Line No.	Account (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (1) (e)	Adjusted Balance (f)=(d)+(e)
84	<u>SSU - General Office (Div 002):</u>					
85	<u>General Plant</u>					
86	390	Structures & Improvements	\$	1,411,378	\$ -	\$ 1,411,378
87	390	Improvements to Leased Premises		8,968,040	(136,004)	8,832,037
88	391	Office Furniture & Equipment		9,396,159	(138,595)	9,257,564
89	391.02	Remittance Processing Equipment		-	-	-
90	391.03	Office Furniture & Equipment		-	-	-
91	392	Transportation Equipment		7,125	-	7,125
92	393	Stores Equipment		-	-	-
93	394	Tools & Work Equipment		160,005	-	160,005
94	395	Laboratory Equipment		-	-	-
95	397	Communication Equipment - Telephone		2,429,872	-	2,429,872
96	398	Miscellaneous Equipment		136,510	-	136,510
97	399	Other Tangible Property		162,268	-	162,268
98	399.01	Other Tangible Property-Servers Hardware		31,625,506	-	31,625,506
99	399.02	Other Tangible Property-Servers Software		18,988,317	-	18,988,317
100	399.03	Other Tangible Property-Network-Hardware		3,248,234	-	3,248,234
101	399.04	Other Tangible Property-CPU		-	-	-
102	399.05	Other Tangible Property-MF Hardware		-	-	-
103	399.06	Other Tangible Property-PC Hardware		1,807,627	-	1,807,627
104	399.07	Other Tangible Property-PC Software		534,105	-	534,105
105	399.08	Other Tangible Property-Application Software		54,497,510	(310,433)	54,187,077
106	399.09	Other Tangible Property-System Software		39,252	-	39,252
107	399.24	Other Tangible Property-GenStartupCost		-	-	-
108		Total (Sum of Ln 86 through Ln 107)	\$	133,411,908	\$ (585,031)	\$ 132,826,877
109		Allocation to Mid-Tex		38.30%	38.30%	38.30%
110		General Office Allocated to Mid-Tex (Ln 108 times Ln 109)	\$	51,098,761	\$ (224,067)	\$ 50,872,694
111	<u>SSU - General Office (Div 002):</u>					
112	<u>General Plant</u>					
113	Greenville Data Center (010.11520)					
114	390.05	G-Structures & Improvements	\$	9,133,015	\$ -	\$ 9,133,015
115	391.04	G-Office Furniture & Equip.		63,741	-	63,741
116		Total (Sum of Ln 114 through Ln 115)	\$	9,196,755	\$ -	\$ 9,196,755
117		Allocation to Mid-Tex		13.66%	13.66%	13.66%
118		General Office: Greenville Data Center Allocated to Mid-Tex (Ln 116 times Ln 117)	\$	1,256,006	\$ -	\$ 1,256,006
119						

ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- GROSS PLANT
AS OF SEPTEMBER 30, 2016

Line No.	Account (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (1) (e)	Adjusted Balance (f)=(d)+(e)
120	<u>SSU - General Office (Div 002):</u>					
121	<u>General Plant</u>					
122	Distribution and Marketing					
123	391.20	Office Furniture & Equipment-AEAM		\$ 263,338	\$ (49,664)	\$ 213,674
124	394.20	Tools & Work Equipment-AEAM		39,435	-	39,435
125	397.20	Communication Equipment-AEAM		8,824	-	8,824
126	398.20	Miscellaneous Equipment-AEAM		7,388	-	7,388
127	399.21	Other Tangible Property-Servers Hardware-AEAM		1,628,900	-	1,628,900
128	399.22	Other Tangible Property-Servers Software-AEAM		961,256	-	961,256
129	399.23	Other Tangible Property-Network-Hardware-AEAM		37,965	-	37,965
130	399.26	Other Tangible Property-PC Hardware-AEAM		75,783	-	75,783
131	399.28	Other Tangible Property-Application Software-AEAM		18,947,146	(726,300)	18,220,845
132		Total (Sum of Ln 123 through Ln 131)		\$ 21,970,034	\$ (775,964)	\$ 21,194,070
133		Allocation to Mid-Tex		47.95%	47.95%	47.95%
134		General Office: Distribution & Marketing Allocated to Mid-Tex (Ln 132 times Ln 133)		\$ 10,534,631	\$ (372,075)	\$ 10,162,557
135						
136	<u>SSU - General Office (Div 002):</u>					
137	<u>General Plant</u>					
138	Align Pipe Projects					
139	399.31	Other Tangible Property-Servers Hardware-Align		\$ 290,843	\$ -	\$ 290,843
140	399.32	Other Tangible Property-Servers Software-Align		337,635	-	337,635
141	399.38	Other Tangible Property-Application Software-Align		17,009,382	-	17,009,382
142		Total (Sum of Ln 139 through Ln 141)		\$ 17,637,860	\$ -	\$ 17,637,860
143		Allocation to Mid-Tex		7.69%	7.69%	7.69%
144		General Office: Align Pipe Projects Allocated to Mid-Tex (Ln 142 times Ln 143)		\$ 1,356,503	\$ -	\$ 1,356,503
145						
146		Total General Office Allocated to Mid-Tex (Ln 110 plus Ln 118 plus Ln 134 plus Ln 144)		\$ 64,243,901	\$ (596,142)	\$ 63,647,759
147						
148		Total SSU Plant Allocated to Mid-Tex (Ln 81 plus Ln 146)		\$ 140,949,271	\$ (596,142)	\$ 140,353,130
149						
150		Total Mid-Tex Gross Plant (Ln 42 plus Ln 148)		\$ 4,117,608,341	\$ (63,456,062)	\$ 4,054,152,279
151	Note:					
152	1. Please see relied upon "Schedule C Adjustment.xlsx" for details related to adjustments shown in Col (e). The adjustments include removal of					
153	Poly 1 previously disallowed and other known and measurable adjustments to gross plant.					

ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION
AS OF SEPTEMBER 30, 2016

Line No.	Account	Account Description	Reference	Amount Per Books	Adjustments	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)=(d)+(e)
1	<u>Mid-Tex:</u>					
2	<u>Distribution Plant</u>					
3	374	Land		\$ -	\$ -	\$ -
4	374	Land Rights		1,452,000	-	1,452,000
5	375	Structures & Improvements		970,956	-	970,956
6	376	Mains-Cathodic Protection		88,016,932	(42,925,432)	45,091,500
7	376	Mains-Steel		207,429,617	-	207,429,617
8	376	Mains-Plastic		394,245,913	(20,093)	394,225,821
9	378	M&R Station Equipment - General		23,410,556	-	23,410,556
10	379	M&R Station Equipment - City Gate		3,063,091	-	3,063,091
11	380	Services		378,096,502	(34,355,825)	343,740,677
12	381	Meters		63,817,787	-	63,817,787
13	382	Meter Installations		33,886,890	(32)	33,886,859
14	383	House Regulators		20,818,246	(3)	20,818,243
15	385	Industrial M&R Station Equipment		490,534	-	490,534
16		Total (Sum of Ln 3 through Ln 15)		\$ 1,215,699,024	\$ (77,301,384)	\$ 1,138,397,640
17						
18	<u>General Plant</u>					
19	302	Franchises & Consents		\$ 7,231	\$ -	\$ 7,231
20	303	Computer Software		3,598,424	(123,721)	3,474,703
21	389	Land		114	-	114
22	390	Structures & Improvements		13,408,376	-	13,408,376
23	390	Air Conditioning Equipment		42,683	-	42,683
24	391	Office Furniture & Equipment		1,709,122	(9,570)	1,699,551
25	392	Transportation Equipment		739,372	(22,504)	716,868
26	393	Stores Equipment		36,612	-	36,612
27	394	Tools, Shop, and Garage Equipment		4,977,726	-	4,977,726
28	395	Laboratory Equipment		162,792	-	162,792
29	396	Power Oper. Tool & Work Equipment		651,227	-	651,227
30	397	Radio Communication Equipment		3,218,391	-	3,218,391
31	398	Miscellaneous Equipment		624,346	-	624,346
32	399	Other Tangible Property		81,085	-	81,085
33	399.01	Other Tangible Property-Servers Hardware		574,796	-	574,796
34	399.02	Other Tangible Property-Servers Software		83,369	-	83,369
35	399.03	Other Tangible Property-Network-Hardware		314,865	-	314,865
36	399.06	Other Tangible Property-PC Hardware		4,607,044	-	4,607,044
37	399.07	Other Tangible Property-PC Software		431,905	-	431,905
38	399.08	Other Tangible Property-Application Software		3,776,844	-	3,776,844
39	RWIP	Retirement Work In Progress		(1,735,008)	-	(1,735,008)
40		Total (Sum of Ln 19 through Ln 39)		\$ 37,311,313	\$ (155,795)	\$ 37,155,518
41						
42		Total Mid-Tex Direct (Ln 16 plus Ln 40)		\$ 1,253,010,337	\$ (77,457,179)	\$ 1,175,553,158
43						
44						

ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE-ACCUMULATED DEPRECIATION
AS OF SEPTEMBER 30, 2016

Line No.	Account	Account Description	Reference	Amount Per Books	Adjustments	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)=(d)+(e)
45	<u>SSU - Customer Support (Div 012):</u>					
46	<u>General Plant</u>					
47	390	Structures & Improvements		\$ 1,114,580	\$ -	\$ 1,114,580
48	390.09	Improvements to Leased Premises		1,464,153	-	1,464,153
49	391	Office Furniture & Equipment		661,080	-	661,080
50	397	Communication Equipment - Telephone		893,350	-	893,350
51	398	Miscellaneous Equipment		8,773	-	8,773
52	399	Other Tangible Property		310,890	-	310,890
53	399.01	Other Tangible Property-Servers Hardware		3,321,754	-	3,321,754
54	399.02	Other Tangible Property-Servers Software		855,082	-	855,082
55	399.03	Other Tangible Property-Network-Hardware		261,533	-	261,533
56	399.06	Other Tangible Property-PC Hardware		384,882	-	384,882
57	399.07	Other Tangible Property-PC Software		108,878	-	108,878
58	399.08	Other Tangible Property-Application Software		22,453,469	-	22,453,469
59	RWIP	Retirement Work in Progress		-	-	-
60		Total (Sum of Ln 47 through Ln 59)		\$ 31,838,422	\$ -	\$ 31,838,422
61		Allocation to Mid-Tex		52.01%	52.01%	52.01%
62		Customer Support Allocated to Mid-Tex (Ln 60 times Ln 61)		\$ 16,559,163	\$ -	\$ 16,559,163
63	<u>SSU - Customer Support (Div 012):</u>					
64	<u>General Plant</u>					
65	Charles K. Vaughn Center					
66	389.10	Land & Land Rights		\$ -	\$ -	\$ -
67	390.10	Structures & Improvements		2,067,332	-	2,067,332
68	391.10	Office Furniture & Equipment		17,714	-	17,714
69	392.10	Transportation Equipment		77,650	-	77,650
70	394.10	Tools, Shop, and Garage Equipment		62,766	-	62,766
71	395.10	Laboratory Equipment		13,591	-	13,591
72	397.10	Communication Equipment		123,797	-	123,797
73	398.10	Miscellaneous Equipment		115,765	-	115,765
74	399.10	Other Tangible Equipment		88,548	-	88,548
75	399.16	PC Hardware		198,147	-	198,147
76	399.17	PC Software		61,102	-	61,102
77	399.18	Other Tangible Property		8,022	-	8,022
78		Total (Sum of Ln 66 through Ln 77)		\$ 2,834,434	\$ -	\$ 2,834,434
79		Allocation to Mid-Tex		77.27%	77.27%	77.27%
80		Customer Support: Charles K. Vaughn Center Allocated to Mid-Tex (Ln 78 times Ln 79)		\$ 2,190,288	\$ -	\$ 2,190,288
81						
82		Total Customer Support Allocated to Mid-Tex (Ln 62 plus Ln 80)		\$ 18,749,451	\$ -	\$ 18,749,451
83						
84						

ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION
AS OF SEPTEMBER 30, 2016

Line No.	Account	Account Description	Reference	Amount Per Books	Adjustments	Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f)=(d)+(e)
85	<u>SSU - General Office (Div 002):</u>					
86	<u>General Plant</u>					
87	390	Structures & Improvements		\$ 408,529	\$ -	\$ 408,529
88	390	Improvements to Leased Premises		8,970,747	(70,212)	8,900,535
89	391	Office Furniture & Equipment		5,955,554	(32,753)	5,922,800
90	391.02	Remittance Processing Equipment		-	-	-
91	391.03	Office Furn. - Copiers & Type		-	-	-
92	392	Transportation Equipment		3,546	-	3,546
93	393	Stores Equipment		-	-	-
94	394	Tools & Work Equipment		101,081	-	101,081
95	395	Laboratory Equipment		-	-	-
96	397	Communication Equipment - Telephone		1,774,856	-	1,774,856
97	398	Miscellaneous Equipment		36,581	-	36,581
98	399	Other Tangible Property		163,365	-	163,365
99	399.01	Other Tangible Property-Servers Hardware		17,683,721	-	17,683,721
100	399.02	Other Tangible Property-Servers Software		14,653,628	-	14,653,628
101	399.03	Other Tangible Property-Network-Hardware		2,036,795	-	2,036,795
102	399.04	Other Tangible Property-CPU		-	-	-
103	399.05	Other Tangible Property-MF Hardware		-	-	-
104	399.06	Other Tangible Property-PC Hardware		777,115	-	777,115
105	399.07	Other Tangible Property-PC Software		236,291	-	236,291
106	399.08	Other Tangible Property-Application Software		27,059,721	(214,439)	26,845,282
107	399.09	Other Tangible Property-System Software		39,956	-	39,956
108	399.24	Other Tangible Property-GenStartupCost		-	-	-
109		Retirement Work in Progress		-	-	-
110		Total (Sum of Ln 87 through Ln 109)		\$ 79,901,486	\$ (317,405)	\$ 79,584,082
111		Allocation to Mid-Tex		38.30%	38.30%	38.30%
112		General Office Allocated to Mid-Tex (Ln 110 times Ln 111)		\$ 30,602,269	\$ (121,566)	\$ 30,480,703
113	<u>SSU - General Office (Div 002):</u>					
114	<u>General Plant</u>					
115	Greenville Data Center (010.11520)					
116	390.05	G-Structures & Improvements		\$ 2,779,715	\$ -	\$ 2,779,715
117	391.04	G-Office Furniture & Equip.		27,728	-	27,728
118		Total (Sum of Ln 116 through Ln 117)		\$ 2,807,442	\$ -	\$ 2,807,442
119		Allocation to Mid-Tex		13.66%	13.66%	13.66%
120		General Office: Greenville Data Center Allocated to Mid-Tex (Ln 118 times Ln 119)		\$ 383,414	\$ -	\$ 383,414
121						

ATMOS ENERGY CORP., MID-TEX DIVISION
COMPONENTS OF RATE BASE- ACCUMULATED DEPRECIATION
AS OF SEPTEMBER 30, 2016

Line No.	Account (a)	Account Description (b)	Reference (c)	Amount Per Books (d)	Adjustments (e)	Adjusted Balance (f)=(d)+(e)
122	<u>SSU - General Office (Div 002):</u>					
123	<u>General Plant</u>					
124	Distribution and Marketing					
125	391.20	Office Furniture & Equipment-AEAM		\$ 83,689	\$ (11,737)	\$ 71,953
126	394.20	Tools & Work Equipment-AEAM		20,320	-	20,320
127	397.20	Communication Equipment-AEAM		2,898	-	2,898
128	398.20	Miscellaneous Equipment-AEAM		447	-	447
129	399.21	Other Tangible Property-Servers Hardware-AEAM		917,250	-	917,250
130	399.22	Other Tangible Property-Servers Software-AEAM		324,978	-	324,978
131	399.23	Other Tangible Property-Network-Hardware-AEAM		36,123	-	36,123
132	399.26	Other Tangible Property-PC Hardware-AEAM		15,134	-	15,134
133	399.28	Other Tangible Property-Application Software-AEAM		10,280,108	(350,592)	9,929,516
134		Total (Sum of Ln 125 through Ln 133)		\$ 11,680,946	\$ (362,329)	\$ 11,318,618
135		Allocation to Mid-Tex		47.95%	47.95%	47.95%
136		General Office: Distribution & Marketing Allocated to Mid-Tex (Ln 134 times Ln 135)		\$ 5,601,014	\$ (173,737)	\$ 5,427,277
137						
138	<u>SSU - General Office (Div 002):</u>					
139	<u>General Plant</u>					
140	Align Pipe Projects					
141	399.31	Other Tangible Property-Servers Hardware-Align		\$ 10,277	\$ -	\$ 10,277
142	399.32	Other Tangible Property-Servers Software-Align		7,318	-	7,318
143	399.38	Other Tangible Property-Application Software-Align		917,843	-	917,843
144		Total (Sum of Ln 141 through Ln 143)		\$ 935,438	\$ -	\$ 935,438
145		Allocation to Mid-Tex		7.69%	7.69%	7.69%
146		General Office: Align Pipe Projects Allocated to Mid-Tex (Ln 144 times Ln 145)		\$ 71,943	\$ -	\$ 71,943
147						
148		Total General Office Allocated to Mid-Tex (Ln 112 plus Ln 120 plus Ln 136 plus Ln 146)		\$ 36,658,640	\$ (295,302)	\$ 36,363,338
149						
150		Total SSU Accumulated Depreciation Allocated to Mid-Tex (Ln 82 plus Ln 148)		\$ 55,408,091	\$ (295,302)	\$ 55,112,789
151						
152		Total Mid-Tex Accumulated Depreciation (Ln 42 plus Ln 150)		\$ 1,308,418,428	\$ (77,752,482)	\$ 1,230,665,946
153						
154	Note:					
155	1. Please see relied upon "Schedule D Adjustment.xlsx" for details related to adjustments shown in Col (e). The adjustments include removal of Poly 1					
156	previously disallowed and other known and measurable adjustments to accumulated depreciation.					

ATMOS ENERGY CORP., MID-TEX DIVISION
CASH WORKING CAPITAL
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Test Year Expenses (b)	Reference (c)	Avg. Daily Expense (d)=(b)/365	Revenue Lag (e)	Expense Lag (f)	Net Lag (g)=(e)-(f)	Working Capital Requirement (h)=(d)x(g)
1	Gas Supply Expense							
2	Rider GCR Part A	\$ 372,799,841	Schedule H	\$ 1,021,369	35.15	42.02	(6.87)	\$ (7,016,808)
3	Rider GCR Part B	332,754,294	Schedule I	911,656	35.15	39.94	(4.79)	(4,366,830)
4	Total Gas Supply Expense	<u>\$ 705,554,135</u>	Sum Ln 2 through Ln 3					<u>\$ (11,383,638)</u>
5								
6	Operation & Maintenance							
7	Other O&M - Labor	\$ 59,297,719	(1)	\$ 162,460	35.15	24.64	10.51	\$ 1,707,449
8	Other O&M - Non-Labor	124,279,246	Ln 9 minus Ln 7	340,491	35.15	29.41	5.74	1,954,419
9	Total Operation & Maintenance	<u>\$ 183,576,966</u>	Schedule F-1					<u>\$ 3,661,868</u>
10								
11	Taxes Other Than Income							
12	Ad Valorem	\$ 34,217,982	Schedule F-5	\$ 93,748	35.15	213.50	(178.35)	\$ (16,719,937)
13	Payroll Taxes	2,602,410	Schedule F-5	7,130	35.15	28.45	6.70	47,770
14	Franchise Fees (2)	35,414,536	Schedule F-5 x CWC factor	97,026	35.15	95.87	(60.72)	(5,891,426)
15	Railroad Commission Fee	80,136	Schedule F-5	220	35.15	95.69	(60.54)	(13,292)
16								
17	Allocated Taxes-Shared Services:							
18	Ad Valorem	561,236	WP_F-5.1, Col (b), Ln 63	1,538	35.15	213.50	(178.35)	(274,237)
19	Payroll Taxes	2,273,250	WP_F-5.1, Col (b), Ln 52	6,228	35.15	28.45	6.70	41,728
20	Total Taxes Other Than Income Taxes	<u>\$ 75,149,550</u>	Sum Ln 12 through Ln 19					<u>\$ (22,809,394)</u>
21								
22	State Income Tax ("Gross Margin")	\$ 4,612,089	Schedule F-6	\$ 12,636	35.15	77.00	(41.85)	\$ (528,811)
23								
24	Current Federal Income Tax	\$ 20,447,580	(3)	\$ 56,021	35.15	37.50	(2.35)	\$ (131,649)
25								
26	Interest on Customer Deposits	\$ 95,618	Schedule F-7	\$ 262	35.15	320.34	(285.19)	\$ (74,711)
27								
28	Total Cash Working Capital Requirement		Sum Lns 4,9,20,22,24,26					<u>\$ (31,266,334)</u>
29								
30	Notes:							
31	1. WP_F-5.1, Col (b), Ln 47 + WP_F-2.1, Col (e) Ln 17 + WP_F-2.1, Col (c) Ln 32.							
32	2. Paid in Arrears portion of Franchise Fees is per the GUD 9869 CWC study.							
33	3. Schedule F-6, page 1, Col (b), Ln 1 plus WP_B-6 Col (d), Ln 102 minus WP_E-1 Col (d), Ln 96.							

ATMOS ENERGY CORP., MID-TEX DIVISION
BEGINNING BALANCE ACCUMULATED DEFERRED INCOME TAXES-ACCOUNTS 192/282/283 (1)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Assets / (Liabilities) - Per Book Balances at 9/30/2015	Adjustments	Assets / (Liabilities) - Adjusted Balances at 9/30/15
	(a)	(b)	(c)	(d) = (b)+(c)
1	<u>Mid-Tex:</u>			
2	Ad Valorem Taxes	\$ (1,005,920)	\$ -	\$ (1,005,920)
3	MIP/VPP Accrual	(821,174)	-	(821,174)
4	Miscellaneous Accrued	-	-	-
5	Self Insurance - Adjustment	-	-	-
6	Vacation Accrual	-	-	-
7	Worker's Comp Insurance Reserve	486,484	-	486,484
8	SEBP Adjustment	606,004	-	606,004
9	Pension Expense	-	-	-
10	FAS 106 Adjustment	24,906,354	-	24,906,354
11	CWIP	(7,059,761)	7,059,761	-
12	RWIP	(2,972,909)	-	(2,972,909)
13	Fixed Asset Cost Adjustment	(711,242,051)	-	(711,242,051)
14	Depreciation Adjustment	80,388,819	-	80,388,819
15	Section 481(a) TPR	(7,996,011)	-	(7,996,011)
16	Deferred Gas Costs	(2,519,984)	2,519,984	-
17	Over Recoveries of PGA	(29,242,865)	29,242,865	-
18	TXU Goodwill Amortization	(95,657,733)	95,657,733	-
19	Deferred Expense Projects	(2,356)	-	(2,356)
20	Unicap Section 263A Costs	2,658,793	(2,658,793)	-
21	Allowance for Doubtful Accounts	1,716,816	-	1,716,816
22	Clearing Account-Adjustment	9,236	-	9,236
23	Charitable Contribution Carryover	-	-	-
24	Prepayments	(1,736,901)	-	(1,736,901)
25	Rate Case Accrual	(17,270)	17,270	-
26	WACOG to FIFO Adjustment	1,216,267	(1,216,267)	-
27	Reg Asset Benefit Accrual	(2,288,747)	-	(2,288,747)
28	TX Rule 8.209 Reg Asset Deferral	(9,284,148)	-	(9,284,148)
29	State Net Operating Loss	697,202	-	697,202
30	Federal Benefit on State NOL	(244,022)	-	(244,022)
31	Total Mid-Tex Direct (Sum Ln 2 through Ln 30)	\$ (759,405,876)	\$ 130,622,553	\$ (628,783,324)
32				

ATMOS ENERGY CORP., MID-TEX DIVISION
BEGINNING BALANCE ACCUMULATED DEFERRED INCOME TAXES-ACCOUNTS 192/282/283 (1)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Assets / (Liabilities) - Per Book Balances at		Adjustments	Assets / (Liabilities) - Adjusted Balances at 9/30/15	
		9/30/2015			(d) = (b)+(c)	
	(a)	(b)		(c)	(d)	
33	<u>SSU - Customer Support (Div 012):</u>					
34	MIP/PP Accrual	\$ 2,696,072	\$ -	\$ -	\$ 2,696,072	
35	Worker's Comp Insurance Reserve	705	-	-	705	
36	FAS 106 Adjustment	-	-	-	-	
37	CWIP	(522,164)	522,164	-	-	
38	RWIP	(745)	-	-	(745)	
39	Fixed Asset Cost Adjustment	(43,780,403)	-	-	(43,780,403)	
40	Depreciation Adjustment	11,859,027	-	-	11,859,027	
41	Clearing Account-Adjustment	-	-	-	-	
42	Charitable Contribution Carryover	-	-	-	-	
43	Prepayments	-	-	-	-	
44	Intra Period Tax Allocation	-	-	-	-	
	Total Customer Support					
45	(Sum Ln 34 through Ln 44)	\$ (29,747,509)	\$ 522,164	\$ -	\$ (29,225,345)	
46	Allocation to Mid-Tex	52.01%	52.01%	52.01%	52.01%	
	SSU Customer Support Allocated to Mid-Tex					
47	(Ln 45 times Ln 46)	\$ (15,471,679)	\$ 271,578	\$ -	\$ (15,200,102)	
48						
49						
50	<u>SSU - General Office (Div 002):</u>					
51	Director's Deferred Bonus	\$ 140,541	\$ -	\$ -	\$ 140,541	
52	MIP/PP Accrual	(1,944,142)	-	-	(1,944,142)	
53	Miscellaneous Accrued	28,510	-	-	28,510	
54	Self Insurance - Adjustment	2,386,432	(2,386,432)	-	-	
55	Vacation Accrual	-	-	-	-	
56	Worker's Comp Insurance Reserve	68,217	-	-	68,217	
57	SEBP Adjustment	24,888,020	-	-	24,888,020	
58	Restricted Stock Grant Plan	6,917,886	-	-	6,917,886	
59	Rabbi Trust	1,442,650	-	-	1,442,650	
60	Restricted Stock - MIP	11,152,323	-	-	11,152,323	
61	Director's Stock Awards	4,870,800	-	-	4,870,800	
62	Pension Expense	(35,639,201)	-	-	(35,639,201)	
63	FAS 106 Adjustment	8,766,482	-	-	8,766,482	
64	CWIP	(2,150,230)	2,150,230	-	-	
65	RWIP	(3,915)	-	-	(3,915)	
66	Fixed Asset Cost Adjustment	(33,282,595)	-	-	(33,282,595)	
67	Depreciation Adjustment	9,880,161	-	-	9,880,161	
68	Section 481(a) Cushion Gas	549,284	(549,284)	-	-	
69	Section 481(a) Line Pack Gas	66,648	(66,648)	-	-	

ATMOS ENERGY CORP., MID-TEX DIVISION
BEGINNING BALANCE ACCUMULATED DEFERRED INCOME TAXES-ACCOUNTS 192/282/283 (1)
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Assets / (Liabilities) - Per Book Balances at 9/30/2015	Adjustments	Assets / (Liabilities) - Adjusted Balances at 9/30/15
	(a)	(b)	(c)	(d) = (b)+(c)
70	Deferred Expense Projects	0	-	0
71	Allowance for Doubtful Accounts	2	-	2
72	Clearing Account-Adjustment	3,409	-	3,409
73	Charitable Contribution Carryover	11,423,536	(11,423,536)	-
74	Prepayments	(3,837,217)	-	(3,837,217)
75	Federal & State Tax Interest	271,005	-	271,005
76	VA Charitable Contributions	(10,286,479)	10,286,479	-
77	FD - NOL Credit Carryforward - Utility	530,457,730	-	530,457,730
78	FD - NOL Credit Carryforward - Non Reg	(223,209,326)	223,209,326	-
79	FD-NOL Credit Carryforward - Other	(8,887,801)	8,887,801	-
80	ST - State Net Operating Loss	-	-	-
81	FD - FAS 115 Adjustment	(2,731,369)	-	(2,731,369)
82	FD - Treasury Lock Adjustment - Realized	10,720,230	-	10,720,230
83	FD - Treasury Lock Adjustment - Unrealized	40,346,642	(40,346,642)	-
84	FD - Federal Benefit on State NOL	-	-	-
85	FD -Federal Tax on Enterprise ITC	(408,195)	408,195	-
86	ST- Valuation Allow Enterprise Zone ITC	-	-	-
87	FD- Valuation Allow Fed Tax Enterprise Zone ITC	-	-	-
88	FD - AMT Minimum Tax Credit	10,099,286	-	10,099,286
89	ST - Enterprise Zone ITC	1,166,272	(1,166,272)	-
	Total SSU General Office (Sum Ln 51 through Ln 89)	\$ 353,265,598	\$ 189,003,216	\$ 542,268,814
91	Allocation to Mid-Tex	38.30%	38.30%	38.30%
	SSU General Office Allocated to Mid-Tex (Ln 90 times Ln 91)	\$ 135,300,724	\$ 72,388,232	\$ 207,688,956
93	Total SSU ADIT Allocated to Mid-Tex (Ln 47 plus Ln 92)	\$ 119,829,045	\$ 72,659,809	\$ 192,488,854
95	Total ADIT Direct and Allocated (Ln 31 plus Ln 94)	\$ (639,576,832)	\$ 203,282,362	\$ (436,294,470)
97	Note:			
98	1: Credit amounts are in parentheses.			

**ATMOS ENERGY CORP., MID-TEX DIVISION
OPERATION AND MAINTENANCE EXPENSES
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	FERC Acct	Description	Per Book Amount	Adjustments	Adjusted Amount
	(a)	(b)	(c)	(d)	(e)=(c)+(d)
1	840	Natural gas storage - Operation supervision and engineering	\$ -	\$ -	\$ -
2	841	Natural gas storage - Operation labor and expenses	-	-	-
3	856	Mains expenses	369	(369)	-
4	870	Operation Supervision and Engineering	6,170,467	(14,235)	6,156,232
5	871	Distribution Load Dispatching	857,398	(1)	857,398
6	872	Compressor Station Labor and Expenses	41	(0)	41
7	874	Mains and Services Expenses	45,164,761	2,460,475	47,625,236
8	875	Measuring and Regulating Station Expenses - General	32,597	(48)	32,549
9	876	Measuring and Regulating Station Expenses - Industrial	-	-	-
10	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	94	-	94
11	878	Meter and House Regulator Expenses	3,715,432	(6,721)	3,708,711
12	879	Customer Installations Expenses	324,521	(614)	323,906
13	880	Other Expenses	6,920,929	(17,291)	6,903,638
14	881	Rents	50,846	-	50,846
15	885	Maintenance Supervision and Engineering	875	-	875
16	886	Maintenance of Structures and Improvements	14,769	(1)	14,769
17	887	Maintenance of Mains	1,437,260	(1,789)	1,435,471
18	888	Maintenance of compressor station equipment	123	-	123
19	889	Maint. of Measuring and Regulating Station Equip. - General	2,060,226	(3,414)	2,056,812
20	890	Maint. of Measuring and Regulating Station Equip. - Industrial	789	1	790
21	891	Maint. of Measuring and Regulating Station Equip. - City Gate	-	-	-
22	892	Maintenance of Services	193,302	(279)	193,024
23	893	Maintenance of Meters and House Regulators	191,094	(361)	190,733
24	894	Maintenance of Other Equipment	469,001	(364)	468,637
25	895	Maintenance of Other Equipment	-	-	-
26	901	Supervision	-	-	-
27	902	Meter Reading Expense	7,620,725	(12,732)	7,607,993
28	903	Customer Records and Collection Expenses	13,852,903	(2,811)	13,850,092
29	904	Uncollectible Accounts	4,659,501	4,474,910	9,134,411
30	905	Miscellaneous Customer Accounts Expenses	79	(0)	79
31	907	Supervision	-	-	-

**ATMOS ENERGY CORP., MID-TEX DIVISION
OPERATION AND MAINTENANCE EXPENSES
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	FERC Acct	Description	Per Book Amount	Adjustments	Adjusted Amount
	(a)	(b)	(c)	(d)	(e)=(c)+(d)
32	908	Customer Assistance Expenses	423,412	(350,446)	72,966
33	909	Informational and Instructional Advertising Expenses	-	-	-
34	910	Miscellaneous Customer Service and Informational Expenses	2,586,725	(35,958)	2,550,767
35	911	Supervision	634	-	634
36	912	Demonstrating and Selling Expenses	47,098	-	47,098
37	913	Advertising Expenses	234,524	(800)	233,724
38	916	Miscellaneous Sales Expenses	-	-	-
39	920	Administrative and General Salaries	2,277,819	(5,240)	2,272,579
40	921	Office Supplies and Expenses	98,467	(78,422)	20,045
41	922	Administrative Expenses Transferred - Credit	63,961,948	(5,082,590)	58,879,358
42	923	Outside Services Employed	1,584,599	117,640	1,702,239
43	924	Property Insurance	415,866	(9,906)	405,960
44	925	Injuries and Damages	1,263,332	600,000	1,863,332
45	926	Employee Pensions and Benefits	14,668,921	(307,812)	14,361,109
46	928	Regulatory Commission Expenses	76,052	(76,052)	-
47	929	Duplicate Charges - Credit	-	-	-
48	930.1	General Advertising Expenses	-	-	-
49	930.2	Miscellaneous General Expense	596,314	(279,210)	317,104
50	931	Rents	235,639	-	235,639
51	932	Maintenance of General Plant	1,956	-	1,956
52					
53		Total Operation and Maintenance Expenses (Sum Ln 1 through Ln 51)	\$ 182,211,406	\$ 1,365,560	\$ 183,576,966

ATMOS ENERGY CORP., MID-TEX DIVISION
ADJUSTMENTS TO OPERATION AND MAINTENANCE EXPENSES
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	FERC Account	Account Description	Base Labor	Medical and Dental Benefits	Pensions and Retiree Medical Benefits	Property Insurance	Injuries and Damages	Employee Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	840	Natural gas storage - Operation supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	841	Natural gas storage - Operation labor and expenses	-	-	-	-	-	-
3	856	Mains expenses	-	-	-	-	-	-
4	870	Operation Supervision and Engineering	(2,070)	-	-	-	-	-
5	871	Distribution Load Dispatching	(1)	-	-	-	-	-
6	872	Compressor Station Labor and Expenses	(0)	-	-	-	-	-
7	874	Mains and Services Expenses	(19,721)	-	-	-	-	-
8	875	Measuring and Regulating Station Expenses - General	(48)	-	-	-	-	-
9	876	Measuring and Regulating Station Expenses - Industrial	-	-	-	-	-	-
10	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	-	-	-	-	-
11	878	Meter and House Regulator Expenses	(6,721)	-	-	-	-	-
12	879	Customer Installations Expenses	(814)	-	-	-	-	-
13	880	Other Expenses	(1,213)	-	-	-	-	-
14	881	Rents	-	-	-	-	-	-
15	885	Maintenance Supervision and Engineering	-	-	-	-	-	-
16	886	Maintenance of Structures and Improvements	(1)	-	-	-	-	-
17	887	Maintenance of Mains	(1,789)	-	-	-	-	-
18	888	Maintenance of compressor station equipment	-	-	-	-	-	-
19	889	Maint. of Measuring and Regulating Station Equip. - General	(3,414)	-	-	-	-	-
20	890	Maint. of Measuring and Regulating Station Equip. - Industrial	1	-	-	-	-	-
21	891	Maint. of Measuring and Regulating Station Equip. - City Gate	-	-	-	-	-	-
22	892	Maintenance of Services	(279)	-	-	-	-	-
23	893	Maintenance of Meters and House Regulators	(361)	-	-	-	-	-
24	894	Maintenance of Other Equipment	(364)	-	-	-	-	-
25	895	Maintenance of Other Equipment	-	-	-	-	-	-
26	901	Supervision	-	-	-	-	-	-
27	902	Meter Reading Expense	(12,732)	-	-	-	-	-
28	903	Customer Records and Collection Expenses	(2,811)	-	-	-	-	-
29	904	Uncollectible Accounts	-	-	-	-	-	-
30	905	Miscellaneous Customer Accounts Expenses	(0)	-	-	-	-	-
31	907	Supervision	-	-	-	-	-	-
32	908	Customer Assistance Expenses	-	-	-	-	-	-
33	909	Informational and Instructional Advertising Expenses	-	-	-	-	-	-
34	910	Miscellaneous Customer Service and Informational Expenses	(4,161)	-	-	-	-	-
35	911	Supervision	-	-	-	-	-	-
36	912	Demonstrating and Selling Expenses	-	-	-	-	-	-
37	913	Advertising Expenses	-	-	-	-	-	-
38	916	Miscellaneous Sales Expenses	-	-	-	-	-	-
39	920	Administrative and General Salaries	(5,240)	-	-	-	-	-
40	921	Office Supplies and Expenses	-	-	-	-	-	-
41	922	Administrative Expenses Transferred - Credit	419,475	650,601	(117,271)	(531)	-	(211,394)
42	923	Outside Services Employed	-	-	-	-	-	-
43	924	Property Insurance	-	-	-	(9,906)	-	-
44	925	Injuries and Damages	-	-	-	-	600,000	-
45	926	Employee Pensions and Benefits	-	775,022	(809,031)	-	-	-
46	928	Regulatory Commission Expenses	-	-	-	-	-	-
47	929	Duplicate Charges - Credit	-	-	-	-	-	-
48	930.1	General Advertising Expenses	-	-	-	-	-	-
49	930.2	Miscellaneous General Expense	-	-	-	-	-	(265,648)
50	931	Rents	-	-	-	-	-	-
51	932	Maintenance of General Plant	-	-	-	-	-	-
52								
53		Total Adjustments to Operation and Maintenance Expenses	\$ 357,935	\$ 1,425,623	\$ (926,303)	\$ (10,437)	\$ 600,000	\$ (477,042)
54								
55		Adjustment Reference:	WP_F-2.1	WP_F-2.2	WP_F-2.3	WP_F-2.4	WP_F-2.5	WP_F-2.6

ATMOS ENERGY CORP., MID-TEX DIVISION
 ADJUSTMENTS TO OPERATION AND MAINTENANCE EXPENSES
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	FERC Account	Account Description	SSU Service-Level Factors	Miscellaneous Adjustments	Uncollectible Expense	Rule Compliance	Customer Conservation Program	Total Adjustments
	(a)	(b)	(i)	(j)	(k)	(l)	(m)	(n)
1	840	Natural gas storage - Operation supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	841	Natural gas storage - Operation labor and expenses	-	-	-	-	-	-
3	856	Mains expenses	-	(369)	-	-	-	(369)
4	870	Operation Supervision and Engineering	-	(12,024)	-	(141)	-	(14,235)
5	871	Distribution Load Dispatching	-	-	-	-	-	(1)
6	872	Compressor Station Labor and Expenses	-	-	-	-	-	(0)
7	874	Mains and Services Expenses	-	2,480,241	-	(45)	-	2,480,475
8	875	Measuring and Regulating Station Expenses - General	-	-	-	-	-	(48)
9	876	Measuring and Regulating Station Expenses - Industrial	-	-	-	-	-	-
10	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	-	-	-	-	-
11	878	Meter and House Regulator Expenses	-	-	-	-	-	(6,721)
12	879	Customer Installations Expenses	-	-	-	-	-	(614)
13	880	Other Expenses	-	(15,668)	-	(410)	-	(17,281)
14	881	Rents	-	-	-	-	-	-
15	885	Maintenance Supervision and Engineering	-	-	-	-	-	-
16	886	Maintenance of Structures and Improvements	-	-	-	-	-	(1)
17	887	Maintenance of Mains	-	-	-	-	-	(1,789)
18	888	Maintenance of compressor station equipment	-	-	-	-	-	-
19	889	Maint. of Measuring and Regulating Station Equip. - General	-	-	-	-	-	(3,414)
20	890	Maint. of Measuring and Regulating Station Equip. - Industrial	-	-	-	-	-	1
21	891	Maint. of Measuring and Regulating Station Equip. - City Gate	-	-	-	-	-	-
22	892	Maintenance of Services	-	-	-	-	-	(279)
23	893	Maintenance of Meters and House Regulators	-	-	-	-	-	(361)
24	894	Maintenance of Other Equipment	-	-	-	-	-	(364)
25	895	Maintenance of Other Equipment	-	-	-	-	-	-
26	901	Supervision	-	-	-	-	-	-
27	902	Meter Reading Expense	-	-	-	-	-	(12,732)
28	903	Customer Records and Collection Expenses	-	-	-	-	-	(2,811)
29	904	Uncollectible Accounts	-	-	4,474,910	-	-	4,474,910
30	905	Miscellaneous Customer Accounts Expenses	-	-	-	-	-	(0)
31	907	Supervision	-	-	-	-	-	-
32	908	Customer Assistance Expenses	-	-	-	-	(350,446)	(350,446)
33	909	Informational and Instructional Advertising Expenses	-	-	-	-	-	-
34	910	Miscellaneous Customer Service and Informational Expenses	-	(14,956)	-	(16,841)	-	(35,958)
35	911	Supervision	-	-	-	-	-	-
36	912	Demonstrating and Selling Expenses	-	-	-	-	-	-
37	913	Advertising Expenses	-	(800)	-	-	-	(800)
38	916	Miscellaneous Sales Expenses	-	-	-	-	-	-
39	920	Administrative and General Salaries	-	-	-	-	-	(5,240)
40	921	Office Supplies and Expenses	-	(78,422)	-	-	-	(78,422)
41	922	Administrative Expenses Transferred - Credit	(5,788,601)	(31,934)	-	(2,936)	-	(5,082,590)
42	923	Outside Services Employed	-	117,640	-	-	-	117,640
43	924	Property Insurance	-	-	-	-	-	(9,908)
44	925	Injuries and Damages	-	-	-	-	-	600,000
45	926	Employee Pensions and Benefits	-	(273,803)	-	-	-	(307,812)
46	928	Regulatory Commission Expenses	-	(76,052)	-	-	-	(76,052)
47	929	Duplicate Charges - Credit	-	-	-	-	-	-
48	930.1	General Advertising Expenses	-	-	-	-	-	-
49	930.2	Miscellaneous General Expense	-	(4,165)	-	(9,397)	-	(279,210)
50	931	Rents	-	-	-	-	-	-
51	932	Maintenance of General Plant	-	-	-	-	-	-
52								
53		Total Adjustments to Operation and Maintenance Expenses	\$ (5,788,601)	\$ 2,089,689	\$ 4,474,910	\$ (29,770)	\$ (350,446)	\$ 1,365,560
54								
55		Adjustment Reference:	WP_F-2.7	WP_F-2.8	WP_F-2.9	WP_F-2.10	WP_F-2.11	

ATMOS ENERGY CORP., MID-TEX DIVISION
BASE LABOR ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Shared Services - Customer Support Employees	Shared Services - General Office Employees	Shared Services - Total (3)	Mid-Tex Direct Employees	Total Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1	Employee Annual Salaries at End of the Test Period (1)	\$ 27,975,095	\$ 48,531,882	\$ 76,506,977	\$ 101,836,462	
2						
3	October 1, 2016 Merit Increase	1.03	1.03	1.03	1.03	
4						
5	Employee Annual Salaries including Merit Increase (Ln 1 times Ln 3)	\$ 28,814,347	\$ 49,987,838	\$ 78,802,186	\$ 104,891,556	
6						
7	Test Year Base Labor Per Book	28,184,026	49,717,642	77,901,668	105,117,221	
8						
9	Base Labor Adjustment Total (Ln 5 minus Ln 7)	\$ 630,322	\$ 270,196	\$ 900,518	\$ (225,665)	
10						
11	Allocation to Mid-Tex (2)	52.01%	38.30%	47.90%	71.19%	
12						
13	Allocated Base Labor Adjustment (Ln 9 times Ln 11)	\$ 327,830	\$ 103,485	\$ 431,316	\$ (160,649)	
14						
15	O&M Expense Factor (2)	97.73%	95.76%	97.25%	38.31%	
16						
17	Test Year Base Labor O&M Expense Adjustment (Ln 13 times Ln 15)	\$ 320,374	\$ 99,101	\$ 419,475	\$ (61,540)	
18						
19	Adjustment Summary:					
20	Account 922	\$ 320,374	\$ 99,101	\$ 419,475	\$ -	\$ 419,475
21	Other O&M Accounts (4)	-	-	-	(61,540)	(61,540)
22	Total (Ln 20 plus Ln 21)	\$ 320,374	\$ 99,101	\$ 419,475	\$ (61,540)	\$ 357,935
23						

Notes:

- 25 1. Annual salaries are base labor only and do not include items such as overtime and bonuses.
- 26 2. Shared Services based on FY16 factors, adjusted to the four-factor formula including Operating Income.
- 27 Mid-Tex factors are based upon actual test year ratios. O&M expense factors are based on actual test year ratios.
- 28 3. The factors in Col (d) are a calculation derived from the totals of Customer Support and General Office and are only used in the calculation of other employee-related adjustments.
- 29
- 30 4. Distribution by account is based upon per book O&M test year labor (See Page 2).

ATMOS ENERGY CORP., MID-TEX DIVISION
BASE LABOR ADJUSTMENT - DISTRIBUTION OF MID-TEX DIRECT BY FERC ACCOUNT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	FERC Account	Account Description	Per Book O&M Labor	Ratio of Labor by Account	Base Labor Adjustment Allocated by Account (4)
	(a)	(b)	(c)	(d)	(e)=(c)x(d)
1	840	Natural gas storage - Operation supervision and engineering	\$ -	0.0000%	\$ -
2	870	Operation Supervision and Engineering	1,093,308	3.3638%	(2,070)
3	871	Distribution Load Dispatching	380	0.0012%	(1)
4	872	Compressor Station Labor and Expenses	41	0.0001%	(0)
5	874	Mains and Services Expenses	10,415,387	32.0455%	(19,721)
6	875	Measuring and Regulating Station Expenses - General	25,412	0.0782%	(48)
7	876	Measuring and Regulating Station Expenses - Industrial	-	0.0000%	-
8	877	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	0.0000%	-
9	878	Meter and House Regulator Expenses	3,549,890	10.9221%	(6,721)
10	879	Customer Installations Expenses	324,444	0.9982%	(614)
11	880	Other Expenses	640,869	1.9718%	(1,213)
12	886	Maintenance of structures and improvements	350	0.0011%	(1)
13	887	Maintenance of Mains	944,874	2.9071%	(1,789)
14	889	Maint. of Meas. and Reg. Sta. Equip. - Gen.	1,803,061	5.5476%	(3,414)
15	890	Maint. of Meas. and Reg. Sta. Equip. - Ind.	(621)	-0.0019%	1
16	891	Maint. of Meas. and Reg. Sta. Equip. - City Gate	-	0.0000%	-
17	892	Maintenance of Services	147,128	0.4527%	(279)
18	893	Maintenance of Meters and House Regulators	190,801	0.5870%	(361)
19	894	Maintenance of Other Equipment	192,432	0.5921%	(364)
20	901	Supervision	-	0.0000%	-
21	902	Meter Reading Expense	6,724,198	20.6886%	(12,732)
22	903	Customer Records and Collection Expenses	1,484,654	4.5679%	(2,811)
23	905	Miscellaneous Customer Accounts Expenses	79	0.0002%	(0)
24	908	Customer Assistance Expenses	-	0.0000%	-
25	910	Miscellaneous Customer Service and Informational Expenses	2,197,778	6.7620%	(4,161)
26	911	Supervision	-	0.0000%	-
27	912	Demonstrating and Selling Expenses	-	0.0000%	-
28	913	Advertising Expenses	-	0.0000%	-
29	920	Administrative and General Salaries	2,767,426	8.5147%	(5,240)
30	921	Office Supplies and Expenses	-	0.0000%	-
31	923	Outside Services	-	0.0000%	-
32	Total	(Sum Ln 1 through Ln 31)	\$ 32,501,893	100.0000%	\$ (61,540)

ATMOS ENERGY CORP., MID-TEX DIVISION
MEDICAL AND DENTAL BENEFITS ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Shared Services	Mid-Tex Direct	Total Adjustment
	(a)	(b)	(c)	(d)
1	FY17 Projected Expense per Employee (1)	\$ 13,619	\$ 13,619	
2				
3	Number of Employees at End of Test Period	1,092	1,704	
4				
5	Sub-Total (Ln 1 times Ln 3)	\$ 14,871,571	\$ 23,206,188	
6				
7	Test Year Medical and Dental Cost	13,474,879	20,364,208	
8				
9	Medical and Dental Cost Adjustment (Ln 5 minus Ln 7)	\$ 1,396,693	\$ 2,841,980	
10				
11	Mid-Tex Allocation Factor (2)	47.90%	71.19%	
12				
13	Allocated Medical and Dental Cost Adjustment (Ln 9 times Ln 11)	\$ 668,965	\$ 2,023,181	
14				
15	Labor Expense Factor (2)	97.25%	38.31%	
16				
17	Test Year Medical and Dental Expense Adjustment (Ln 13 times Ln 15)	\$ 650,601	\$ 775,022	
18				
19	Adjustment Summary:			
20	Account 922	\$ 650,601	\$ -	\$ 650,601
21	Account 926	-	775,022	775,022
22	Total (Ln 20 plus Ln 21)	\$ 650,601	\$ 775,022	\$ 1,425,623
23				
24				
25	Notes:			
26	1. Costs are based on the projected Fiscal Year 2017 expense per employee.			
27	2. Shared Services based on FY17 factors, adjusted to the four-factor formula including Operating Income.			
28	Mid-Tex factors are based upon actual test year ratios.			

ATMOS ENERGY CORP., MID-TEX DIVISION
PENSIONS AND RETIREE MEDICAL BENEFITS ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Shared Services		Mid-Tex Direct			Adjustment Total
		Pension Account Plan ("PAP")	Post-Retirement Medical Plan ("FAS 106")	Pension Account Plan ("PAP")	Supplemental Executive Benefit Plan ("SERP")	Post-Retirement Medical Plan ("FAS 106")	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Fiscal Year 2017 Willis Towers Watson Report (1)	\$ 5,167,079	\$ 2,956,952	\$ 8,234,627	\$ 194,941	\$ 4,375,142	
2	O&M Expense Factor (2)	97.25%	97.25%	38.31%	20.00%	38.31%	
3	Fiscal Year 2017 Actuarially Determined O&M Benefits (Ln 1 x Ln 2)	\$ 5,025,232	\$ 2,875,777	\$ 3,154,445	\$ 38,988	\$ 1,675,989	
4	Allocation to Mid-Tex (2)	47.90%	47.90%	71.19%	100.00%	71.19%	
5	Mid-Tex Benefits Expense Included in Rates - Proposed (Ln 3 x Ln 4)	\$ 2,406,904	\$ 1,377,393	\$ 2,245,623	\$ 38,988	\$ 1,193,123	\$ 7,262,031
6							
7	Mid-Tex Benefits Expense per 2014 and 2015 DARR Benchmark (3)	\$ 2,341,960	\$ 1,559,608	\$ 2,424,097	\$ 34,361	\$ 1,828,308	\$ 8,188,334
8							
9	Test Year Adjustment (Line 5 minus Line 7)	\$ 64,944	\$ (182,215)	\$ (178,474)	\$ 4,627	\$ (635,185)	\$ (926,303)
10							
11	Adjustment Summary:						
12	Account 922	\$ 64,944	\$ (182,215)	\$ -	\$ -	\$ -	\$ (117,271)
13	Account 926	-	-	(178,474)	4,627	(635,185)	(809,031)
14	Total (Ln 12 plus Ln 13)	\$ 64,944	\$ (182,215)	\$ (178,474)	\$ 4,627	\$ (635,185)	\$ (926,303)

Notes:

1. Studies not applicable to Mid-Tex or Shared Services are omitted.
2. Shared Services' ratios in Columns (b) and (c) are based upon FY17 factors, as adjusted for the 4-Factor method including Operating Income; Mid-Tex factors are based upon actual test year ratios.
3. The current composite benchmark consists of the Fiscal 2015 Towers Watson Report for the period October 2015 - May 2016 and the Fiscal 2016 Towers Watson Report for the period June 2016 - September 2016.

File Date: July 15, 2013

ATMOS ENERGY CORP., MID-TEX DIVISION
 PENSIONS AND RETIREE MEDICAL BENEFITS FOR CITY OF DALLAS APPROVAL
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Shared Services		Mid-Tex Direct			Adjustment Total (g)
		Pension Account Plan ("PAP") (b)	Post-Retirement Medical Plan ("FAS 106") (c)	Pension Account Plan ("PAP") (d)	Supplemental Executive Benefit Plan ("SERP") (e)	Post-Retirement Medical Plan ("FAS 106") (f)	
1	Fiscal Year 2017 Willis Towers Watson Report (1)	\$ 5,167,079	\$ 2,956,952	\$ 8,234,627	\$ 194,941	\$ 4,375,142	
2	Allocation to Mid-Tex	47.90%	47.90%	71.19%	100.00%	71.19%	
3	FY17 Willis Towers Watson Benefit Costs Allocated to MTX (Ln 1 x Ln 2)	\$ 2,474,844	\$ 1,416,273	\$ 5,862,161	\$ 194,941	\$ 3,114,627	
4	O&M and Capital Allocation Factor	100.00%	100.00%	100.00%	100.00%	100.00%	
5	FY17 Willis Towers Watson Benefit Costs To Approve (Ln 3 x Ln 4)	\$ 2,474,844	\$ 1,416,273	\$ 5,862,161	\$ 194,941	\$ 3,114,627	\$ 13,062,845
6							
7							
8	Summary of Costs to Approve:						
9							
10	Total Pension Account Plan ("PAP")	\$ 2,474,844		\$ 5,862,161			\$ 8,337,005
11	Total Post-Retirement Medical Plan ("FAS 106")		\$ 1,416,273			\$ 3,114,627	4,530,899
12	Total Supplemental Executive Retirement Plan ("SERP")				\$ 194,941		194,941
13	Total (Ln 10 + Ln 11 + Ln 12)	\$ 2,474,844	\$ 1,416,273	\$ 5,862,161	\$ 194,941	\$ 3,114,627	\$ 13,062,845
14							
15							
16	O&M Expense Factor	97.25%	97.25%	38.31%	20.00%	38.31%	
17							
18	Expense Portion (Ln 13 x Ln 16)	\$ 2,406,904	\$ 1,377,393	\$ 2,245,623	\$ 38,988	\$ 1,193,123	\$ 7,262,031
19							
20	Capital Factor	2.75%	2.75%	61.69%	80.00%	61.69%	
21							
22	Capital Portion (Ln 13 x Ln 20)	\$ 67,940	\$ 38,880	\$ 3,616,538	\$ 155,953	\$ 1,921,504	\$ 5,800,814
23							
24	Total (Ln 18 + Ln 22)	\$ 2,474,844	\$ 1,416,273	\$ 5,862,161	\$ 194,941	\$ 3,114,627	\$ 13,062,845

ATMOS ENERGY CORP., MID-TEX DIVISION
PROPERTY INSURANCE ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Shared Services General Office	Shared Services Customer Support	Mid-Tex Direct	Total Adjustment
	(a)	(b)	(c)	(d)	(e)
1	<u>Premium Adjustment:</u>				
2	Annual Premium - Current Policy (TME March 2017) (1) (2)	\$ 158,719	\$ 119,074	\$ 2,683,994	
3	Less: Test Year Premium Amount	160,271	121,818	2,749,489	
4	Subtotal (Ln 2 minus Ln 3)	\$ (1,552)	\$ (2,744)	\$ (65,495)	
5	Allocation to Mid-Tex (1)	38.30%	52.01%	100.00%	
6	Allocated Total Adjustment (Ln 4 times Ln 5)	\$ (594)	\$ (1,427)	\$ (65,495)	
7	O&M Expense Factor (1) (3)	26.26%	26.26%	15.13%	
8	Premium Adjustment (Ln 6 times Ln 7)	\$ (156)	\$ (375)	\$ (9,906)	
9					
10	Summary by Account:				
11	Account 922	\$ (156)	\$ (375)	\$ -	\$ (531)
12	Account 924	-	-	(9,906)	(9,906)
13	Totals (Ln 11 plus Ln 12)	\$ (156)	\$ (375)	\$ (9,906)	\$ (10,437)

Notes:

1. The Mid-Tex premium has been adjusted to remove the premium associated with Working Gas in Storage ("WGIS") in alignment with GUD Nos. 9869 and 10000 which moved other costs associated with WGIS to Atmos Pipeline - Texas.
2. The premium amounts include 4.85% tax per TEX. INS. CODE § 226.003 (a).
3. Shared Services Blueflame Premiums are recorded to Cost Center 1915; however, the Customer Support Premium is allocated to Mid-Tex based on the Customer Support factor (see Cost Center 1212) as adjusted for the 4-Factor method including Operating Income (see WP_F-2.7). Both premiums are capitalized based on the Cost Center 1915 ratio. Mid-Tex factors are based upon actual test year ratios.

**ATMOS ENERGY CORP., MID-TEX DIVISION
INJURIES AND DAMAGES ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description	FERC Account	Per Book Amount	Amortized Amount (1)	Adjustment Amount
	(a)	(b)	(c)	(d)	(e) = (d)-(c)
1	Mid-Tex:				
2	Reserve accrual for Lutrell (aka Irving 1) incident (1)		\$ -	\$ -	
3	Reserve accrual for Irving 2 incident			200,000	
4	Reserve accrual for Oak Cliff incident			200,000	
5	Reserve accrual for North Richland Hills incident			200,000	
6	Mid-Tex Total (Sum Ln 2 through 5)	925	<u>\$ -</u>	<u>\$ 600,000</u>	\$ 600,000
7					
8	Total Adjustment to Account 925 Non-Labor O&M (Ln 6)				<u>\$ 600,000</u>
9					
10					
11	Notes:				
12	1. The Lutrell incident has completed a 5 year amortization as of May 31, 2017.				
13	2. Irving 2, Oak Cliff and North Richland Hills incidents are amortized over 5 years.				

ATMOS ENERGY CORP., MID-TEX DIVISION
EMPLOYEE EXPENSE ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Shared Services -			Total Adjustment
		Customer Support	Shared Services - General Office	Mid-Tex Direct	
	(a)	(b)	(c)	(d)	(e)
1	<u>Twelve Months Ended September 30, 2016:</u>				
2	Employee Expense Adjustment	\$ 168,422	\$ 342,962	\$ 265,648	
3	Mid-Tex Allocation Factor (1) (2)	52.01%	38.30%	100.00%	
4					
5	Allocated Employee Expense Totals (Ln 2 times Ln 3)	\$ 87,596	\$ 131,355	\$ 265,648	
6	Expense Factor (1) (2)	97.73%	95.76%	100.00%	
7	Total Employee Expense Removal, Fiscal Year 2016 (Ln 5 times Ln 6)	\$ 85,604	\$ 125,790	\$ 265,648	\$ 477,042
8					
9	Summary by Account				
10	Account 922	\$ (85,604)	\$ (125,790)	\$ -	\$ (211,394)
11	Account 930.2	-	-	(265,648)	(265,648)
12	Total (Ln 10 plus Ln 11)	\$ (85,604)	\$ (125,790)	\$ (265,648)	\$ (477,042)
13					
14	Notes:				
15	1. See WP_F-2.1, Col (b) and Col (c), Ln 11 and Ln 15, as applicable, for the Shared Services factors, as adjusted.				
16	2. Mid-Tex costs are directly charged and not allocated.				

ATMOS ENERGY CORP., MID-TEX DIVISION
 SHARED SERVICES ("SSU") SERVICE-LEVEL FACTORS ADJUSTMENT
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Per Book SSU	Per Book SSU	Total Per Book	FY17	FY17	Four-Factor	Total	SSU	Expense
		O&M (Labor) (b)	O&M (Non-Labor) (c)	SSU O&M Exp (d) = (b) + (c)	Capitalization Rate (Labor Exp) (e)	Capitalization Rate (Non-Labor Exp) (f)	Allocation Factor (2), (3) (g)		Allocated to Capital (4) (i) = sum(b*g*e) + sum(c*g*f)	Allocated to Mid-Tex (j) = (h) - (i)
1	1001 SS Dallas President and COO (9)	\$ 529,654	\$ 1,285,083	\$ 1,814,737	73.74%	73.74%	38.30%	\$ 695,044	\$ 512,505	\$ 182,539
2	1101 SS Dallas Chief Financial Officer	506,677	1,057,461	1,564,138	73.74%	73.74%	38.30%	599,065	441,733	157,332
3	1105 SS Dallas Audit	-	4,682,407	4,682,407	0.00%	0.00%	38.30%	1,793,362	-	1,793,362
4	1106 SS Dallas Treasurer	415,731	552,582	968,313	77.15%	77.15%	38.30%	370,864	286,112	84,752
5	1107 SS Dallas Treasury	437,225	951,643	1,388,868	73.74%	73.74%	38.30%	531,937	392,234	139,702
6	1108 SS Dallas Risk Management	395,558	311,217	706,775	80.00%	80.00%	38.30%	270,695	216,556	54,139
7	1110 SS Dallas Procurement	103,744	104,651	208,395	46.64%	46.64%	38.59%	80,419	37,510	42,910
8	1112 SS Dallas Mail & Supply	121,107	367,829	488,936	15.73%	17.50%	38.59%	188,680	32,194	156,487
9	1114 SS Dallas Vice Pres & Controller	351,803	411,899	763,702	29.34%	29.34%	38.30%	292,498	85,818	206,680
10	1115 SS Dallas Taxation	212,454	764,713	977,167	2.37%	2.37%	38.30%	374,255	8,883	365,372
11	1117 SS Dallas Acctg Services	299,522	210,931	510,453	65.19%	65.19%	38.30%	195,503	127,454	68,050
12	1118 SS Dallas Supply Chain	417,748	299,388	717,136	46.51%	46.51%	38.59%	276,743	128,700	148,043
13	1119 SS Dallas General Accounting	441,384	269,260	710,644	73.74%	73.74%	38.30%	272,177	200,695	71,482
14	1120 SS Dallas Accounts Payable	473,004	300,093	773,097	31.54%	31.54%	38.30%	296,096	93,391	202,705
15	1121 SS Dallas Plant Accounting	605,281	356,590	961,871	91.20%	91.20%	38.30%	368,397	335,987	32,410
16	1123 SS Dallas Gas Accounting	247,139	217,215	464,353	0.00%	0.00%	38.40%	178,312	-	178,312
17	1125 SS Dallas Financial Reporting	809,035	755,277	1,564,311	0.00%	0.00%	38.30%	599,131	-	599,131
18	1126 SS Dallas Payroll	357,501	414,809	772,310	73.74%	73.74%	38.30%	295,795	218,110	77,684
19	1128 SS Dallas Property & Sales Tax	1,223,144	1,400,894	2,624,038	2.50%	2.50%	38.30%	1,005,006	25,125	979,881
20	1129 SS Dallas Income Tax	438,723	469,236	907,960	2.00%	2.00%	38.30%	347,748	6,955	340,794
21	1130 SS Dallas Business Planning and Analysis	727,864	448,323	1,176,187	56.60%	56.60%	38.30%	450,480	254,953	195,526
22	1131 SS Dallas Media Relations	130,425	95,525	225,950	0.00%	0.00%	38.59%	87,194	-	87,194
23	1132 SS Dallas Investor Relations (5)	332,649	688,282	1,020,931	0.00%	0.00%	0.00%	-	-	-
24	1133 SS Dallas Communications	745,721	1,483,137	2,228,858	0.00%	0.00%	38.30%	853,653	-	853,653
25	1134 SS Dallas IT	1,345,597	1,428,574	2,774,172	38.57%	38.57%	38.30%	1,062,508	409,824	652,683
26	1135 SS Dallas IT Application Support	1,831,640	5,316,447	7,148,087	23.12%	33.50%	38.30%	2,737,717	844,327	1,893,390
27	1137 SS Dallas IT Engineering & Operations	3,392,841	10,893,256	14,286,097	24.96%	36.71%	38.30%	5,471,575	1,855,964	3,615,611
28	1141 SS Dallas Gas Purchase Accounting	492,741	210,137	702,878	0.00%	0.00%	48.54%	341,177	-	341,177
29	1144 SS Dallas Rate Administration	693,863	310,333	1,004,196	0.00%	0.00%	48.54%	487,437	-	487,437
30	1145 SS Dallas Revenue Accounting	266,034	161,852	427,886	0.00%	0.00%	48.54%	207,696	-	207,696
31	1150 SS Dallas Strategic Planning	400,734	601,880	1,002,614	55.56%	55.56%	38.30%	384,001	213,334	170,667
32	1153 SS Dallas Distribution Acctg	613,642	284,860	898,501	0.00%	0.00%	48.54%	436,132	-	436,132

ATMOS ENERGY CORP., MID-TEX DIVISION
 SHARED SERVICES ("SSU") SERVICE-LEVEL FACTORS ADJUSTMENT
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Per Book SSU	Per Book SSU	Total Per Book	FY17	FY17	Four-Factor	Total	SSU	Expense
		O&M (Labor) (b)	O&M (Non-Labor) (c)	SSU O&M Exp (d) = (b) + (c)	Capitalization Rate (Labor Exp) (e)	Capitalization Rate (Non-Labor Exp) (f)	Allocation Factor (2), (3) (g)		Allocated to Capital (4) (i) = sum(b*g*e) + sum(c*g*f)	Allocated to Mid-Tex (j) = (h) - (i)
33	1154 SS Dallas Rates & Regulatory	1,496,541	1,240,738	2,737,279	74.97%	74.97%	38.59%	1,056,316	791,946	264,371
34	1155 SS Dallas Texas Gas Pipeline Accounting	84,872	39,387	124,259	0.00%	0.00%	0.00%	-	-	-
35	1156 SS Dal - IT Customer Svc Support	2,175,341	4,503,029	6,678,370	12.27%	28.48%	52.01%	3,473,420	805,833	2,667,587
36	1158 SS CCC IT Support	-	2,220,284	2,220,284	0.00%	0.00%	52.01%	1,154,769	-	1,154,769
37	1159 SS Dallas VP of Workforce Development	343,646	1,831,494	2,175,140	0.00%	0.00%	38.30%	833,079	-	833,079
38	1161 SS Dallas Benefits and Payroll Accounting	366,804	135,961	502,765	73.74%	73.74%	38.30%	192,559	141,987	50,572
39	1164 SS Dal-IT Security	865,631	2,174,546	3,040,177	17.00%	17.00%	38.30%	1,164,388	197,946	966,442
40	1167 SS Dal-IT Enterprise Architecture	448,537	193,639	642,176	20.00%	60.00%	38.59%	247,816	79,453	168,362
41	1171 SS Regulatory Accounting Services	172,233	69,808	242,041	74.97%	74.97%	38.59%	93,404	70,027	23,377
42	1201 SS Dallas Chief Executive Officer	1,063,037	3,564,895	4,627,932	73.74%	73.74%	38.30%	1,772,498	1,306,988	465,510
43	1205 SS Dallas SVP Safety and Enterprise Services	371,529	758,203	1,129,732	12.02%	16.69%	38.30%	432,687	65,559	367,128
44	1209 SS Dallas Safety & Compliance	343,132	1,228,492	1,571,625	0.00%	0.00%	38.59%	606,490	-	606,490
45	1212 SS CSC-Customer Contact Management	13,926,455	7,861,101	21,787,556	20.86%	20.86%	52.01%	11,331,708	2,363,714	8,967,994
46	1213 SS Dallas Quality Assurance	518,351	179,868	698,219	0.00%	0.00%	52.01%	363,144	-	363,144
47	1214 SS Dallas Workforce Management	539,040	237,128	776,168	0.00%	0.00%	52.01%	403,685	-	403,685
48	1215 SS Dispatch Operations	4,068,368	1,711,946	5,780,314	0.00%	0.00%	52.01%	3,006,341	-	3,006,341
49	1216 SS Dallas CSO Training & Knowledge Mgmt (9)	830,193	410,670	1,240,864	0.00%	0.00%	52.01%	645,373	-	645,373
50	1224 SS Dallas CSO Human Resources	486,757	999,523	1,486,280	0.00%	0.00%	52.01%	773,014	-	773,014
51	1226 SS Dallas Customer Service (7)	1,110,527	2,180,625	3,291,152	2.43%	18.32%	52.01%	1,711,728	221,783	1,489,945
52	1227 SS Dallas Customer Program Management (7)	1,996,816	1,458,212	3,455,028	3.90%	22.93%	38.59%	1,333,295	159,042	1,174,253
53	1228 SS Dallas Customer Revenue Management	7,971,821	3,910,348	11,881,969	0.00%	0.00%	52.01%	6,179,812	-	6,179,812
54	1229 SS Dallas Pipeline Safety	638,850	794,883	1,433,732	30.00%	30.00%	38.59%	553,277	165,983	387,294
55	1401 SS Dallas Employment & Employee Relations	544,249	562,021	1,106,270	0.00%	0.00%	38.30%	423,701	-	423,701
56	1402 SS Dallas Executive Compensation	-	465,021	465,021	0.00%	0.00%	38.30%	178,103	-	178,103
57	1403 SS Dallas Human Resources - Vice Pres	578,599	467,267	1,045,866	0.00%	0.00%	38.30%	400,566	-	400,566
58	1405 SS Dallas Compensation & Benefits	611,813	528,568	1,140,371	0.00%	0.00%	38.30%	436,762	-	436,762
59	1407 SS Dallas Facilities	610,860	1,058,689	1,669,549	29.28%	29.28%	38.30%	639,437	187,255	452,182
60	1408 SS Dallas Employee Development	807,017	1,097,204	1,904,220	0.00%	0.00%	38.30%	729,316	-	729,316
61	1414 SS Tech Training Delivery	836,910	1,535,579	2,372,489	0.00%	0.00%	38.59%	915,543	-	915,543
62	1415 SS Tech Training Prog & Curriculum	187,432	71,799	259,232	0.00%	0.00%	38.59%	100,037	-	100,037
63	1416 SS Dallas Compensation and HRMS (9)	779,236	578,255	1,357,491	0.00%	0.00%	38.30%	519,919	-	519,919
64	1420 SS Dallas EAPC	-	68,139	68,139	0.00%	0.00%	38.30%	26,087	-	26,087
65	1463 SS HR Benefit Variance	-	(612,890)	(612,890)	15.73%	17.50%	38.30%	(234,737)	(41,080)	(193,657)
66	1501 SS Corporate Legal	2,785,770	2,799,501	5,585,271	52.29%	52.29%	38.30%	2,139,159	1,118,536	1,020,622
67	1502 SS Corporate Secretary	-	1,440,659	1,440,659	0.00%	0.00%	38.30%	551,772	-	551,772
68	1503 SS Corporate Governmental Affairs	360,719	392,568	753,288	0.00%	0.00%	38.59%	290,694	-	290,694
69	1504 SS Corporate Central Records	192,447	495,165	687,602	73.74%	73.74%	38.59%	265,346	195,658	69,688

ATMOS ENERGY CORP., MID-TEX DIVISION
 SHARED SERVICES ("SSU") SERVICE-LEVEL FACTORS ADJUSTMENT
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Per Book SSU	Per Book SSU	Total Per Book	FY17	FY17	Four-Factor	Total	SSU	Expense
		O&M (Labor)	O&M (Non-Labor)	SSU O&M Exp	Capitalization Rate (Labor Exp)	Capitalization Rate (Non-Labor Exp)	Allocation Factor (2), (3)		Allocated to Capital (4)	Allocated to Mid-Tex
	(a)	(b)	(c)	(d) = (b) + (c)	(e)	(f)	(g)	(h) = (d) * (g)	(i) = sum(b*g*e) + sum(c*g*f)	(j) = (h) - (i)
70	1505 SS Corporate Gas Contract Administration	133,262	68,759	202,022	0.00%	0.00%	38.59%	77,960	-	77,960
71	1508 SS Corporate Energy Assistance	462,140	390,831	852,971	0.00%	0.00%	48.54%	414,032	-	414,032
72	1821 SS Gas Supply Executive	349,313	503,647	852,959	0.00%	0.00%	38.40%	327,536	-	327,536
73	1822 SS Dallas-Regional Gas Supply	246,719	128,343	375,062	0.00%	0.00%	82.97%	311,169	-	311,169
74	1823 SS Dallas Gas Contract Admin	355,621	170,823	526,443	0.00%	0.00%	48.54%	255,535	-	255,535
75	1825 SS Franklin-Gas Control & Storage	298,464	193,573	492,037	0.00%	0.00%	0.00%	-	-	-
76	1826 SS New Orleans Gas Supply & Service	187,203	312,493	499,696	0.00%	0.00%	48.54%	242,553	-	242,553
77	1827 SS Regional Supply Planning	423,365	303,276	726,641	0.00%	0.00%	48.54%	352,711	-	352,711
78	1828 SS Jackson-West Region Gas Supply & Services	110,512	78,035	188,546	0.00%	0.00%	0.00%	-	-	-
79	1829 SS Franklin-East Region Gas Supply & Services	-	38,887	38,887	0.00%	0.00%	0.00%	-	-	-
80	1831 SS Dallas Gas Supply	-	35,068	35,068	0.00%	0.00%	100.00%	35,068	-	35,068
81	1833 SS Dallas-Corporate Gas Supply Risk Mgmt	105,838	102,697	208,535	0.00%	0.00%	48.54%	101,223	-	101,223
82	1835 SS Franklin Gas Control	958,194	619,264	1,577,458	0.00%	0.00%	0.00%	-	-	-
83	1836 SS TBS-System Support	250,219	188,378	438,597	0.00%	0.00%	38.40%	168,421	-	168,421
84	1837 SS TBS-Application Support	688,867	280,332	969,199	0.00%	0.00%	38.40%	372,172	-	372,172
85	1838 SS TBS-Technical Support	573,232	330,358	903,591	0.00%	0.00%	38.40%	346,979	-	346,979
86	1839 SS TBS-Transportation & Scheduling	203,299	88,640	291,939	0.00%	0.00%	38.40%	112,105	-	112,105
87	1901 SS Dallas Employee Relocation Exp (Div 02) (6)	63,695	85,275	148,970	0.00%	0.00%	38.30%	64,716	-	64,716
88	1901 SS Dallas Employee Relocation Exp (Div 12) (6)	14,624	5,060	19,683	0.00%	0.00%	52.01%	10,237	-	10,237
89	1903 SS Dallas Controller - Miscellaneous (1)	-	-	-	0.00%	0.00%	0.00%	-	-	-
90	1904 SS Dallas Performance Plan (5)	-	12,362,821	12,362,821	30.50%	30.50%	0.00%	-	-	-
91	1905 SS Outside Director Retirement Cost	-	2,929,886	2,929,886	0.00%	0.00%	38.30%	1,122,146	-	1,122,146
92	1908 SS Dallas SEBP (5)	-	5,156,431	5,156,431	0.00%	73.74%	0.00%	-	-	-
93	1910 SS Dallas Overhead Capitalized (4)	-	(56,473,030)	(56,473,030)	0.00%	0.00%	41.01%	-	-	-
94	1913 SS Dallas Fleet Management (8)	541,269	171,446	712,715	46.75%	46.75%	38.59%	275,037	128,579	146,458
95	1915 SS Dallas Insurance	-	19,701,748	19,701,748	0.00%	73.74%	38.30%	7,545,769	5,564,028	1,981,741
96	1953 SS Dallas Enterprise Team Meeting	-	69,934	69,934	0.00%	0.00%	38.30%	26,785	-	26,785
97	1954 SS Dallas Culture Council	-	2,500	2,500	0.00%	0.00%	38.30%	958	-	958
98	TOTAL (Sum Ln 1 through Ln 97)	\$ 73,459,351	\$ 73,603,581	\$ 147,062,912				\$ 78,424,950	\$ 20,251,603	\$ 58,173,347

100 Allocated Shared Services O&M to Mid-Tex Division 63,961,948

101

102 Total Adjustment to Account 922 (Ln 98 minus Ln 100) \$ (5,788,601)

103

- 104 Notes:
- 105 1. The entire per book amount of \$1,145,383 in Cost Center 1903 was not allocated during the test period.
 - 106 2. Factors are displayed only if applicable to Mid-Tex.
 - 107 3. Based on FY17 factors, adjusted to the four-factor formula including Operating Income.
 - 108 4. The Total represents the amount that would be credited from Cost Center 1910.
 - 109 5. Allocation percentages have been set to zero to align with GUD 9869 for cost centers 1132, 1904 and 1908.
 - 110 6. Cost center 1901 expenses have been divided between General Office (Div 002) and Customer Support (Div 012) and separately allocated.
 - 111 7. Eight (8) employees transferred from Cost Center 1227 to Cost Center 1226 in August 2016.
 - 112 8. Expenses in Cost Center 1913 include \$50 which was booked to an inactive cost center.
 - 113 9. Cost Centers 1216 and 1416 have been added since the last DARR. Cost Center 1001 has been reactivated. Cost centers 1225 and 1832 are no longer active.

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
1	002	1001 SS Dallas President and COO	Costs associated with the President and Chief Operating Officer
2	002	1101 SS Dallas Chief Financial Officer	Costs associated with the CFO
3	002	1105 SS Dallas Audit	Costs associated with internal and external audit services.
4	002	1106 SS Dallas Treasurer	Costs associated with the VP, Treasurer who manages Treasury, Procurement and Risk Management. The Treasurer supports the overall financing needs of the Company for both O&M and capital projects.
5	002	1107 SS Dallas Treasury	Costs associated with treasury operations
6	002	1108 SS Dallas Risk Management	Costs associated with insurance and risk management
7	002	1110 SS Dallas Procurement	Costs associated with purchasing and mail room activities
8	002	1112 SS Dallas Mail & Supply	Costs associated with mail services at the Dallas corporate office
9	002	1114 SS Dallas Vice Pres & Controller	Costs associated with the VP, Controller
10	002	1116 SS Dallas Taxation	Costs associated with the VP, Tax
11	002	1117 SS Dallas Acctg Services	Costs associated with management of General Accounting, Accounts Payable, Plant Accounting and Payroll departments
12	002	1118 SS Dallas Supply Chain	Costs associated with management of products and services for Operations.
13	002	1119 SS Dallas General Accounting	Costs associated with maintaining the general books and records of the Company
14	002	1120 SS Dallas Accounts Payable	Costs associated with the processing and payment of the Company's bills
15	002	1121 SS Dallas Plant Accounting	Costs associated with the recordkeeping for the Company's fixed assets
16	002	1123 SS Dallas Gas Accounting	Costs associated with the management of utility margin accounting, utility rate administration, and Texas and Louisiana pipeline accounting.
17	002	1125 SS Dallas Financial Reporting	Costs associated with the preparation and distribution of both internal and external reporting
18	002	1126 SS Dallas Payroll	Costs associated with paying the Company's employees
19	002	1128 SS Dallas Property & Sales Tax	Costs associated with the management and handling of the Company's property and sales tax activities
20	002	1129 SS Dallas Income Tax	Costs associated with the processing of the Company's income taxes
21	002	1130 SS Dallas Business Planning and Analysis	Costs associated with the planning and budgeting activities of the Company
22	002	1131 SS Dallas Media Relations	Costs associated with communicating customer service and safety messages to the media, business and industry leaders. Costs associated with crisis communications functions including training staff on media relations, interviews, press conferences, and press queries to better inform the public and our customers in a crisis. Costs associated with video creation and dissemination to the public to educate customers and stakeholders on the environmental and safe and reliable benefits of natural gas.

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
23	002	1132 SS Dallas Investor Relations	<p>Performs a number of significant activities directly related to attracting capital investment and maintaining important relationships with the investing community. Such activities include, but are not limited to:</p> <ol style="list-style-type: none"> 1.) Accompanying executive management at all discussions with the investing public and financial press to maintain compliance with SEC Regulation FD, applicable to all publicly trade companies. 2.) Initiating, building and maintaining relationships with the financial analyst community and individual investors, as well as serving as the first point of contact between the Company and institutional and individual investors. 3.) Preparing and presenting financial presentations throughout the year as needed and overseeing the issuance of financial press releases at least four times per year to report and explain the financial performance of the Company. 4.) Keeping executive management apprised of investor opinions and concerns. 5.) Reviewing research reports submitted by analysts and providing accurate feedback to foster reporting accuracy. 6.) Maintaining knowledge of other companies that are considered to be Atmos Energy's peers. 7.) Providing management and the Company's Board of Directors with information regarding developments in the financial markets and perceptions of investors that may have use in formulating the Company's long and short-term practices and policies. 8.) Serving on the Company's 7-member Financial Information Committee to review all SEC filings to ensure appropriate and accurate disclosures are made. 9.) Prepare and provide all operating divisions, treasurer, risk management, and all SSU departments with a comprehensive presentation explaining the strategy, financial performance, rate and regulatory strategy, etc. to use as a communication tool for all stakeholders. 10.) Overseeing the Stock Transfer Agent's administration of the Company's Direct Stock Purchase Plan and Dividend Reinvestment Plan, as well as ongoing plan redesign to ensure best practices. <p>Providing investors with reliable, comprehensive information about the Company is a critical step in attracting equity investment capital. This information may be especially important in attracting non-institutional equity investors who do not have access to the range of analysts' reports, and attracting such investment has both near-term and longer-term direct benefits to the Company. The near-term benefits result from rising equity prices, which immediately translate to lower cost common equity, and ultimately ratemaking benefits through lower rates. For example, increased investment and higher equity prices lowers the yield calculation, as shown in the common Discounted Cash Flow formulation of the cost of capital. In a similar vein, the longer-term benefits derive from providing lower cost equity to maintain and expand the utility system.</p>
24	002	1133 SS Dallas Communications	Costs associated with internal and external corporate communications including the annual report to shareholders.
25	002	1134 SS Dallas IT	Costs associated with the VP, CIO who manages all IT functions, and the direct reports to the CIO.
26	002	1135 SS Dallas IT E&O, Corporate Systems	Costs associated with the maintenance and support of the Company's information systems (software)

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
27	002	1137 SS Dal-IT Engineering & Operations	Costs associated with the maintenance and support of the Company's data center. Operational services include - <ul style="list-style-type: none"> • IT Systems and network engineering • Service desk • Desktop support • Hardware and software maintenance for infrastructure items • Support and administration of our database and SAP Basis environments • The IT Quality Assurance (testing) processes
28	002	1141 SS Dallas Gas Purchase Accounting	Costs associated with the accounting for the utility's distribution gas purchases.
29	002	1144 SS Dallas Rate Administration	Costs associated with filing PGA, tariffs and recovering gas costs
30	002	1145 SS Dallas Revenue Accounting	Costs associated with the accounting for the utility's distribution gross margin.
31	002	1150 SS Dallas Strategic Planning	Costs associated with the VP, Strategic Planning who manages Business Planning & Analysis and Rates & Regulatory Affairs.
32	002	1153 SS Dallas Distribution Acctg	Costs associated with the accounting for the utility's distribution revenues.
33	002	1154 SS Dallas Rates & Regulatory	Costs associated with rate case and regulatory work. Purpose is to manage the Company's rate strategy for regulated rates as well as the rate and regulatory activity for Atmos' eight state operating area. The primary activity is the establishment of base rates through rate cases or formula ratemaking mechanisms. The department currently has approximately twenty base rate case filings or formula mechanisms to manage in order to effect rate changes in its various jurisdictions as well as monthly, quarterly and annual reports to meet reporting requirements.
34	002	1155 SS Dallas Texas Gas Pipeline Acctg	Costs associated with accounting for the Texas and Louisiana gas pipeline systems.
35	012	1156 SS Dal-IT Customer Services Systems	Costs associated with developing and supporting Customer Service technologies. Also includes development and support of the interfaces between our internal systems and external vendors; and support and administration of our business intelligence / reporting environment. Costs include labor, software maintenance, and related expenses.
36	012	1158 SS CCC IT Support	Costs associated with supporting the IT activities in the Customer Contact Centers. Supports both the Amarillo and Waco customer contact centers, providing telephone and IT support for our contact centers. Costs in this center include hardware maintenance and software maintenance for call center equipment and software, and telephone access charges (not long distance).
37	002	1159 SS Dallas VP of Workforce Development	Costs associated with the VP Workforce Development who oversees technical training and employee development activities across the enterprise.
38	002	1161 SS Dallas Benefits & Payroll Acctg	Costs associated with management of payroll and benefits departments
39	002	1164 SS Dallas IT Security	Costs associated with providing the strategic direction for Cyber Security in the organization. Also includes the costs related to providing telecommunications to the corporate office (lines, equipment, etc.), network operations center and security administration.

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
40	002	1167 SS Dal-IT Enterprise Architecture	Costs associated with setting the strategic architecture for our information systems and infrastructure. Also includes the Project Management function.
41	002	1171 SS Dallas Regulatory Accounting	Costs associated with regulatory accounting work on rate cases, special projects and other Commission requests as well as regulatory reporting to utility commissions, government and industry groups. This cost center was created to clearly identify personnel who devote their time to working on the regulatory accounting and reporting side of the business on rate cases, special projects, commission annual reports and other commission requests such as documenting the Company's cost allocation methodologies.
42	002	1201 SS Dallas Chief Executive Officer	Costs associated with the CEO
43	002	1205 SS Dallas SVP Safety and Enterprise Services	Costs associated with the SVP Safety and Enterprise Services.
44	002	1209 SS Dallas Safety & Compliance	Costs associated with safety compliance and security
45	012	1212 SS CSC-Customer Contact Management	Costs associated with both the Waco and Amarillo Customer Support Centers.
46	012	1213 SS Dallas Quality Assurance	Costs associated with monitoring calls to ensure customers are given correct information and that the correct processes and procedures are followed.
47	012	1214 SS Dallas Workforce Management	Costs associated with forecasting call volume and scheduling agents to ensure we have people available to answer calls
48	012	1215 SS Dispatch Operations	Service Orders to Service techs for emergency calls and same day service. To alert first responders of emergency situations and to communicate service order information to the approximately 750 service technicians throughout the regulated divisions. Costs in this center include the labor and related expenses to staff the dispatch function twenty-four hours a day as well as building maintenance and telecom costs.
49	012	1216 SS Dallas CSO Training & Knowledge Mgmt	Cost associated with the training of CSO employees.
50	012	1224 SS Dallas CSO Human Resources	Costs associated with Human Resources in the Customer Service Organization.
51	012	1226 SS Dallas Customer Service	Costs of management and administration of customer service organization (revenue management, customer contact and program development). Includes overall CSO management and administration (excluding Human Resources which is included in CC1224) and Regulated Operations initiatives. CSO management provides support to the contact centers as well as other CSO departments.
52	002	1227 SS Dallas Business Processes and Change Management	Define and implement business solutions and help employees understand, prepare for, and at on changes necessary to operate our business exceptionally well.
53	012	1228 SS Dallas Customer Revenue Management	Costs associated with managing customer revenue functions of billing, payment applications and collections. This center provides day-to-day support and transaction processing for customers in all states served by Atmos. Also includes the outside vendor costs of bill printing, accepting payments and collection agency fees.
54	002	1229 SS Dallas Pipeline Safety	Costs associated with the oversight of pipe replacement activities, pipeline safety, employee safety and technical training activities.
55	002	1401 SS Dallas Employment & Employee Relations	Costs associated with recruiting, union negotiations, and maintenance of HR employee data base. Purpose is to develop, implement and administer employment related activities for the enterprise including: employee relations, labor relations, human resource management systems, corporate compliance, AA/EEO and all other components of employment. Costs charged to this cost center include labor and related expenses, software maintenance, professional association dues, contract labor, legal fees and professional reference books. These costs are a necessary component to providing human resource services to our employees and as such are reasonable and necessary to the provision of safe and reliable service.

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
56	002	1402 SS Dallas Executive Compensation	Costs associated with the compensation committee of the Board of Directors. Costs incurred for executive compensation work for the Human Resources Committee of the Atmos Energy Board of Directors. Also included are costs related to corporate officer annual physical exams paid by the Company. These costs are a necessary component of providing human resource services to the corporate officers that are necessary for the provision of safe and reliable service.
57	002	1403 SS Dallas Human Resources - Vice Pres	Costs associated with the VP Human Resources.
58	002	1405 SS Dallas Compensation & Benefits	Costs associated with the management of the Company's compensation and benefit plans. The purpose is to ensure Atmos provides its employees the most cost effective pay and benefit plans that are 1) competitive within the utility sector and general industry overall, and 2) consistently applied to all nonunion employees regardless of where they work, unless the union has bargained for these benefits. Specifically, this cost center is accountable for: Group Medical Plan and Retiree Medical Plan; Group Dental Plan; Employee Assistance Plan; Group Life Insurance Plan; Optional Life Insurance Coverage (Group Variable Universal Life, Dependent Spouse and Child(ren)); Flexible Benefits Plan; Business Travel & Accident Insurance; Service Awards Program; Two Defined Contribution Plans (DC); Two Defined Benefit Plans (DB); The Master Trust (holds assets of the two DB plans); Taxable and Tax Exempt VEBA Trusts; Pension Payments to 1,500 retirees; Collection of Retiree Medical Contributions; Workers' Compensation; Group Long-Term Disability Plan; Short-Term Disability; Family Medical Leave; and Compensation Administration (Executive and Non-Executive). Costs specifically charged to this cost center are: Compensation and Benefits Costs for employees assigned to this cost center; Service Awards Program for Shared Services; Compensation Consulting Costs and Compensation Surveys; Training Costs for assigned employees; and Business Travel and Accident Insurance Policy for all of Atmos. These costs are a necessary component to providing human resource services to our employees and as such are reasonable and necessary to the provision of safe and reliable service.
59	002	1407 SS Dallas Facilities	Costs associated with the management of the Company's facilities (offices)
60	002	1408 SS Dallas Employee Development	Costs associated with designing, developing and implementing training and development opportunities for all employees in areas of customer service, leadership, culture shaping and communication. All training and development costs including those that go into the development and delivery of training programs or participant manuals go into this cost center. This cost center also provides training and development support to both customer support centers and all divisions.
61	002	1414 SS Tech Training Delivery	Costs associated with technical training delivery
62	002	1415 SS Tech Training Prog & Curriculum	Costs associated with the technical training curriculum and program development
63	002	1416 SS Dallas Compensation and HRMS	Costs associated with the management of the Company's compensation plans and maintenance of HR employee database. The purpose is to ensure Atmos provides its employees the most cost effective pay plans that are competitive within the utility and pipeline sector and general industry overall. Costs charged to this cost center include labor and related expenses, software maintenance, salary surveys, professional association dues and contract labor. These costs are a necessary component in providing human resources services to our employees.

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
64	002	1420 SS Dallas EAPC	Costs associated with the Shared Services Employee Activities Planning Committee (EAPC). This committee organizes various Dallas employee-related team building activities throughout the year, including the Company's Lincoln Center United Way campaign. This includes meals incurred by the EAPC as well as office supplies and materials. This does not include employee compensation for their work on the EAPC. These costs are a necessary component to providing human resource services to our employees and as such are reasonable and necessary to the provision of safe and reliable service.
65	002	1463 SS HR Benefit Variance	Used to accumulate the differences between the actual cost of employee benefits and the budgeted benefits rate
66	002	1501 SS Corporate Legal	Costs associated with the Corporate Legal department, which includes the SVP, General Counsel & Corporate Secretary
67	002	1502 SS Dallas Corporate Secretary	Costs associated with the Board of Directors and shareholders. Costs such as Director's fees, board meeting expenses, proxy solicitation expenses and NYSE fees are recorded in this cost center.
68	002	1503 SS Corporate Governmental Affairs	Costs associated with governmental relations
69	002	1504 SS Corporate Records Management	Costs associated with the storage and maintenance of Company records
70	002	1505 SS Corporate Gas Contract Administration	Costs associated with maintaining and administering the Company's gas contracts
71	002	1508 SS Corporate Energy Assistance	Costs associated with planning, organizing, developing, monitoring and overseeing all aspects of the company's Energy Assistance and Customer Advocacy Program.
72	002	1821 SS Gas Supply Executive	Costs associated with the VP, Gas Supply & Services
73	002	1822 SS Dallas-Regional Gas Supply	Costs associated with the management of the Regional Supply department for West Texas and Mid-Tex.
74	002	1823 SS Dallas Gas Contract Admin	Costs associated with maintaining and administering the Company's gas contracts for the entire utility operations.
75	002	1825 SS Franklin-Gas Control & Storage	Costs associated with supporting Franklin Gas Control and Atmos Energy Storage Operations for all utility areas excluding Mid-Tex.
76	002	1826 SS New Orleans Gas Supply & Services	Costs associated with the Director of all the Gas Supply, Planning & Hedging departments.
77	002	1827 SS Regional Supply Planning	Costs associated with the management of the Gas Supply Planning department for all utility divisions.
78	002	1828 SS Jackson-West Region Gas Supply & Services	Costs associated with the management of the Jackson Gas Supply and Services department which includes the regions of Mississippi, Louisiana, Colorado and Kansas.
79	002	1829 SS Franklin-East Region Gas Supply & Services	Costs associated with the management of the Franklin Gas Supply and Services department which includes the regions of Kentucky, Tennessee and Virginia.
80	002	1831 SS Dallas Gas Supply	Costs associated with the management of the Gas Supply department related to the Mid-Tex Division.
81	002	1833 SS Dallas-Corporate Gas Supply Risk Mgmt	Costs associated with the management of the Company's hedging program. The timing of the fixed physical purchases, and support for fixed purchase plans are services provided by this cost center.
82	002	1835 SS Franklin Gas Control	Costs associated with operating the gas control system in Franklin, Tennessee for all areas except Mid-Tex

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
83	002	1836 SS TBS-System Support	Software platform organization utilized to capture gas supply transactions including purchases and transportation activities. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1836 is the overall management of the TBS group. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
84	002	1837 SS TBS-Application Support	User interface support including training for the TBS system. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1837 is the application support group that works with end users and is also responsible for loading contract change data into the application. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
85	002	1838 SS TBS-Technical Support	Provide technical support for the TBS suite. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1838 is the Technical Support group which is responsible for polling all of the electronic meters as well as providing programming support to the TBS application. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
86	002	1839 SS TBS-Transportation & Scheduling	Provide transportation, nomination & scheduling services to the divisions using TBS. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1839 is the Scheduling Group for the Atmos Utility Divisions. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
87	002/012	1901 SS Dallas Employee Relocation Exp	Used to accumulate costs associated with the relocation of employees to Shared Services. Charges include transportation of household goods, closing costs, incidentals, etc.
88	002	1903 SS Dallas Controller – Misc.	Used to accumulate costs which do not specifically relate to another Shared Services Cost Center
89	002	1904 SS Dallas Performance Plan	Costs of the Management Incentive Plan ("MIP") and Variable Payment Plan ("VPP") for individuals in Shared Services Cost Centers. The two plans are intended to provide the Company a means by which it can engender and sustain a sense of personal commitment on the part of its employees (through the VPP) and its executives and senior managers (through the MIP) in the continued growth, development, and financial success of the Company and encourage them to remain with and devote their best efforts to the business of the Company, thereby advancing the interests of the Company and its shareholders. Accordingly, the Company may award to employees, executives and senior managers the respective annual incentive compensation.

ATMOS ENERGY CORP., MID-TEX DIVISION
 SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
90	002	1905 SS Outside Director Retirement Cost	<p>Accrued retirement costs for the non-employee members of the Board of Directors. Cost associated with the annual grant of share units to non-employee directors for their service on the Board of Directors. Like all publicly held corporations, Atmos has a board of directors, and the activities of the board benefit the Company and its customers as a whole. These directors require compensation. Part of the compensation package includes annual grants of shares of the Company's stock. The expense recorded in this cost center is not invoiced from a third-party. Rather, it is calculated in accordance with the provisions of ASC 718 Compensation - Stock Compensation (formerly SFAS No. 123R). Essentially, this standard requires shared-based compensation to be recognized over the requisite service period. The amount of the compensation cost recorded in this cost center is based upon the number of shares granted and the grant date fair value of the stock award.</p>
91	002	1908 SS Dallas SEBP	<p>Atmos Energy Corporation has implemented and maintained over the past years a supplemental executive retirement plan as an integral part of its executive compensation program. There are currently three SERP plans in which active corporate officers participate. The SEBP is currently closed to new membership; only employees promoted to or directly appointed to a Management Committee level job are eligible to join the SERP. An account based SERP is now in place to which newly appointed corporate officers are eligible. The SERP has been instrumental in helping the Company to attract, motivate, and retain a high quality senior management team responsible for the leadership of the Atmos organization.</p> <p>To capture the cost associated with these plans, Cost Center 1908 has been established. Annuity benefits from the SEBP and SERP are funded through Rabbi Trusts maintained at State Street Trust and lump sum benefits from the SEBP, SERP and Account Based SERP are paid from Corporate assets. Atmos Energy's Company-Owned Life Insurance (COLI) which is a funding vehicle for benefits paid to former officers who receive an annuity benefit paid out of Corporate assets. The COLI reimburses Atmos for these annuity benefits. The SFAS 87 (now ASC 715) expense related to these annuity benefits is charged to the respective division where the former Corporate officer retired. The SFAS 87 expense for current retired SEBP and SERP participants, the management committee and current active Corporate officers is also accounted for in Cost Center 1908. The SFAS 87 expense for the SEBP and SERP is actuarially determined by an independent third-party actuary in accordance with SFAS 87.</p> <p>The COLI policies were executed on certain executives (now retired) in prior years and are being phased out. Currently, no new policies are being executed. Finally, this Cost Center is used to record the independent actuary's cost to perform the annual SFAS 87 and SFAS 106 calculations required for Atmos Energy's SEC filings. This includes third-party costs associated with the administration of the SEBP (Haynes Boone, State Street, Towers Watson, LCG Associates). These costs are part of the overall executive compensation plan and are not incentive compensation.</p>

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") COST CENTER FUNCTIONS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Division (1) (a)	Cost Center/Description (b)	Cost Center Function (c)
92	002	1910 SS Corporate Overhead Capitalized	Represents the portion of Shared Services costs that are capitalized through the overhead pool throughout the year. Capitalization rates are based on estimated support of capital activities by each cost center.
93	002	1913 SS Dallas Fleet and Corporate Sourcing	Costs associated with managing Atmos' vehicle fleet
94	002	1915 SS Dallas Insurance	Used for booking insurance costs related to Shared Services.
95	002	1953 SS Dallas Enterprise Team Meeting	Used to record expenses related to the Enterprise Team Meeting.
96	002	1954 SS Dallas Culture Council	This cost center is used to record expenses related to the company's Culture Council. The purpose of the Culture Council is to sustain and strengthen a unified culture at Atmos Energy. The Culture Council is currently made up of leaders across the company that meet throughout the year to discuss and develop ways of sustaining and strengthening our company culture.

97

98 Note:

99 1. Division 002 represents the General Office and Division 012 represents Customer Support.

ATMOS ENERGY CORP., MID-TEX DIVISION
MISCELLANEOUS ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Footnote Reference	FERC Account	Amounts	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)
	<u>Miscellaneous Adjustments Mid-Tex</u>				
1	Expenses incurred in various proceedings	(1)	923	\$ (395,841)	
2	Expenses incurred in various proceedings	(1)	928	(76,052)	
3	FY 2016 North Richland Hills Incident expenses	(2)	923	513,942	
4	Pension and Other Postemployment Benefits Regulatory Asset Amortization	(3)	926	(400,844)	
5	Test Year Pension and Other Postemployment Benefits O&M				
6	adjustment to previous 2 DARR filings benchmarks	(4)	926	127,042	
7	Adjustment to reflect the change in the Line Locate contract with a new	(5)	874	2,481,049	
8	agreement dated December 27, 2016				
9	Adjustment for the interest due for the City of Dallas Franchise Fee audit	(6)	930.2	(4,165)	
10	Adjustment to move transaction to the correct FERC account	(7)	856	(369)	
11	Adjustment to move transaction to the correct FERC account	(7)	874	369	
12	5400 Account Review	(8)	870	(12,024)	
13	5400 Account Review	(8)	874	(1,177)	
14	5400 Account Review	(8)	878	-	
15	5400 Account Review	(8)	880	(15,668)	
16	5400 Account Review	(8)	888	-	
17	5400 Account Review	(8)	910	(14,956)	
18	5400 Account Review	(8)	911	-	
19	5400 Account Review	(8)	913	(800)	
20	5400 Account Review	(8)	921	(78,422)	
21	5400 Account Review	(8)	923	(462)	
22	5400 Account Review	(8)	930.2	-	
23	Total (Sum Ln 1 through Ln 22)			<u>\$ 2,121,623</u>	
24					

ATMOS ENERGY CORP., MID-TEX DIVISION
MISCELLANEOUS ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Footnote Reference	FERC Account	Amounts	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)
25	Miscellaneous Adjustments Shared Services				
26	5400 Account Review General Office	(8)	922	\$ (15,125)	
27	5400 Account Review Customer Service	(8)	922	(16,808)	
28	Total (Sum Ln 26 through Ln 27)			<u>\$ (31,934)</u>	
29					
30	Total Miscellaneous Adjustments (Ln 23 plus Ln 28)				<u>\$ 2,089,689</u>

31
32 Notes:

- 33 1. Expenses related to Company rate proceedings the Company reasonably expects to be recovered in other proceedings or
34 did not seek recovery.
- 35 2. Expenses related to the North Richland Hills incident which were included in the per book O&M expense in the current test year.
- 36 3. Adjustment to include the annual amortization of the Pension and Other Postemployment Benefits Regulatory Asset. Please see WP_B-7.
- 37 4. Adjustment to set Pension and Other Postemployment Benefits O&M expense at the benchmark approved in 2014 DARR filing for October 2015
38 through May 2016 and the benchmark approved in 2015 DARR filing for June - September 2016.
- 39 5. Adjustment to reflect new contract dated December 27, 2016.
- 40 6. Adjustment to include interest due from the City of Dallas Franchise Fee Audit.
- 41 7. Adjustment to record misbooked expenses to the correct FERC account.
- 42 8. O&M expenses recorded in sub accounts 05400-05499 and 07590 that are being voluntarily removed by the Company, and
43 include items such as alcohol and meals greater than \$25. Any adjustments in sub accounts 05415, 05416, 05417 and
44 07510 are shown on WP_F-2.10.

ATMOS ENERGY CORP., MID-TEX DIVISION
 UNCOLLECTIBLE EXPENSE ADJUSTMENT
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	FERC Account	Per Books Amount	Adjusted Cost (1)	Adjustment Amount
	(a)	(b)	(c)	(d)	(e)
1	Total Uncollectible Expense	904	\$ 4,659,501	\$ 9,134,411	\$ 4,474,910
2					
3					
4	Note:				
5	1. The calculation of the adjusted uncollectible expense is shown on Page 2.				

**ATMOS ENERGY CORP., MID-TEX DIVISION
UNCOLLECTIBLE EXPENSE ADJUSTMENT CALCULATION FOR RIDER GCR PART A
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description (a)	Calculated Amounts (b)
1	Proposed Total Revenue Requirement - Schedule A	\$ 1,428,035,512
2	Per Book Uncollectible Experience Rate (1)	<u>0.866%</u>
3	Estimated Total Uncollectible Expense (Ln 1 times Ln 2) (2)	<u>\$ 12,361,470</u>
4		
5	Proposed Revenue Requirement - Rider GCR Part A (3)	\$ 372,799,841
6	Per Book Uncollectible Experience Rate (1)	<u>0.866%</u>
7	Estimated Uncollectible Expense - Rider GCR Part A (Ln 5 times Ln 6)	<u>\$ 3,227,058</u>
8		
9	Proposed Uncollectible Expense excluding Rider GCR Part A Component (Ln 3 minus Ln 7)	<u><u>\$ 9,134,411</u></u>

12 Notes:

- 13 1. The experience rate was calculated using the 3-year average of actual net charge-offs, for the fiscal years 2014 through 2016
14 the method established in GUD 9670 and used in GUD 9869.
15 2. The estimated Uncollectible Expense on Ln 3 has been calculated using the method established in GUD 9670.
16 3. The amount is from Cost of Service Schedule A, Page 2 of 2, Col. (e) Ln 2.

ATMOS ENERGY CORP., MID-TEX DIVISION
RULE COMPLIANCE ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	FERC Rule (1)	Account	Cost Center	Amount	Allocation Factor	Expense Factor	Total Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Mid-Tex:								
1	Nondeductible Dues/Donations	7.5414	870		\$ (141)	100%		\$ (141)
2	Nondeductible Dues/Donations	7.5414	874		(45)	100%		(45)
3	Nondeductible Dues/Donations	7.5414	880		(410)	100%		(410)
4	Nondeductible Dues/Donations	7.5414	887		-	100%		-
5	Nondeductible Dues/Donations	7.5414	910		(16,841)	100%		(16,841)
6	Nondeductible Dues/Donations	7.5414	913		-	100%		-
7	Nondeductible Dues/Donations	7.5414	921		-	100%		-
8	Nondeductible Dues/Donations	7.5414	925		-	100%		-
9	Nondeductible Dues/Donations	7.5414	930.2		(9,397)	100%		(9,397)
10	Total (Sum Ln 1 to Ln 9)				<u>\$ (26,834)</u>			<u>\$ (26,834)</u>
11								
Shared Services:								
13	Nondeductible Dues/Donations	7.5414	922	1118	\$ (5,350)	38.59%	53.49%	\$ (1,104)
14	Nondeductible Dues/Donations	7.5414	922	1150	(7,500)	38.30%	44.44%	(1,277)
15	Nondeductible Dues/Donations	7.5414	922	1164	(107)	38.30%	83.00%	(34)
16	Nondeductible Dues/Donations	7.5414	922	1212	(235)	52.01%	79.14%	(97)
17	Nondeductible Dues/Donations	7.5414	922	1401	(275)	38.30%	100.00%	(105)
18	Nondeductible Dues/Donations	7.5414	922	1503	(825)	38.59%	100.00%	(318)
19	Total (Sum Ln 13 to Ln 18)				<u>\$ (14,292)</u>			<u>\$ (2,936)</u>
20								
21	Total Rule Compliance (Ln 10 plus Ln 19)							<u>\$ (29,770)</u>
22								
23	Notes:							
24	1. Expenses in the test year related to sub-accounts 05415, 05416, 05417 and 07510.							
25	2. In compliance with Rule No. 7.501, the Company advises that \$562,017 was recorded in Account 426.4 during							
26	fiscal year 2015 and \$556,014 was recorded in fiscal year 2016 for Legislative Advocacy.							

ATMOS ENERGY CORP., MID-TEX DIVISION
RULE COMPLIANCE, 7.5414, ADJUSTMENT CALCULATION FOR ADVERTISING LIMITATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	FERC Account	Per Book Amount (1)	Adjustment Amount
	(a)	(b)	(c)	(d)
1	Supervision	907	\$ -	\$ -
2	Customer Assistance Expenses	908	423,412	-
3	Informational and Instructional Advertising Expenses	909	-	-
4	Miscellaneous Customer Service and Informational Expenses	910	388,947	-
5	Supervision	911	634	-
6	Demonstrating and Selling Expenses	912	47,098	-
7	Advertising Expenses	913	234,524	-
8	Miscellaneous Sales Expenses	916	-	-
9	General Advertising Expenses	930.1	-	-
10				
11	Total Advertising (Sum of Ln 1 through Ln 9)		<u>\$ 1,094,614</u>	<u>\$ -</u>
12				
13	Total Operating Revenue	480-495	\$ 1,189,984,058	
14	Less: Uncollectible Accounts (Schedule F-1, Col (c), Ln 28.	904	4,659,501	
15				
16	Total Gross Receipts (Ln 13 minus Ln 14)		<u>\$ 1,185,324,557</u>	
17				
18	Allowable Percentage for Advertising per Substantive Rule 7.5414		0.500%	
19				
20	Calculated Allowable Advertising Expense (Ln 16 times Ln 18)		<u>\$ 5,926,623</u>	
21				
22	Total Advertising Expense Per Book (Ln 11)		<u>\$ 1,094,614</u>	
23				
24	Adjustment Amount (2)			<u>\$ -</u>
25				
26				
27	Notes:			
28	1. Per Book amount is net of per book labor.			
29	2. The above information is provided per Substantive Rule 7.5414. The advertising expense included in the rate filing			
30	is below the allowable level; consequently, an adjustment to expense is not required.			

ATMOS ENERGY CORP., MID-TEX DIVISION
CUSTOMER CONSERVATION PROGRAM ADJUSTMENT
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Per Books Amount	Adjusted Costs	Adjustment Amount
	(a)	(b)	(c)	(d)
1	Total Conservation Program Costs	\$ -	\$ -	
2				
3	Less: Shareholder funding - Account 426.5 (1)	-	-	
4				
5	Customer Funded Program Costs - Account 908	\$ 350,446	\$ (350,446)	\$ -

ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION AND AMORTIZATION EXPENSE
BASED ON PLANT IN SERVICE AS OF SEPTEMBER 30, 2016

Line No.	Acct.	Description	Total Plant	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Rate	Proposed Depreciation Expense Total
	(a)	(b)	(c)	(d)	(e)=(c)-(d)	(f)	(g)=(e)x(f)
1	Mid-Tex:						
2		<u>Distribution Plant</u>					
3	374	Land	\$ -	\$ -	\$ -	0.00%	\$ -
4	374	Land Rights	882,059		882,059	0.98%	8,644
5	374	Land & Land Rights	3,433,768		3,433,768	1.15%	39,488
6	375	Structures & Improvements	1,534,998		1,534,998	1.71%	26,248
7	376.00	Mains-Cathodic Protection	166,308,567		166,308,567	1.85%	3,076,708
8	376.01	Mains-Steel	564,130,235		564,130,235	3.97%	22,395,970
9	376.02	Mains-Plastic	1,410,449,314		1,410,449,314	2.21%	31,170,930
10	378	M&R Station Equipment - General	65,517,759		65,517,759	3.09%	2,024,499
11	379	M&R Station Equipment - City Gate	5,727,218		5,727,218	1.88%	107,672
12	380	Services	1,130,511,134		1,130,511,134	3.67%	41,489,759
13	381	Meters	238,302,061		238,302,061	3.31%	7,887,798
14	382	Meter Installations	114,839,535		114,839,535	3.66%	4,203,127
15	383	House Regulators	84,940,077		84,940,077	3.50%	2,972,903
16	385	Industrial M&R Station Equipment	2,186,431		2,186,431	2.80%	61,220
17		Test Year End Plant Balance (Sum of Ln 3 through Ln 16)	\$ 3,788,763,154	\$ -	\$ 3,788,763,154	3.05%	\$ 115,464,967
18							
19		<u>General Plant</u>					
20	302	Franchises & Consents	\$ 18,896	\$ 18,896	\$ -	0.00%	\$ -
21	303	Computer Software	3,386,331	3,386,331	-	0.00%	-
22	389	Land	5,140,478	5,140,478	-	0.00%	-
23	390	Structures & Improvements	49,926,026	-	49,926,026	2.54%	1,268,121
24	390	Air Conditioning Equipment	266,775	-	266,775	2.75%	7,336
25	391	Office Furniture & Equipment	11,949,633	-	11,949,633	4.00%	477,985
26	392	Transportation Equipment	2,007,505	-	2,007,505	9.04%	181,478
27	393	Stores Equipment	168,523	-	168,523	4.00%	6,741
28	394	Tools, Shop, and Garage Equipment	20,946,893	-	20,946,893	5.00%	1,047,345
29	395	Laboratory Equipment	361,884	-	361,884	10.00%	36,188
30	396	Power Oper. Tool & Work Equipment	2,073,893	-	2,073,893	7.24%	150,150
31	397	Radio Communication Equipment	5,675,937	-	5,675,937	6.67%	378,585
32	398	Miscellaneous Equipment	1,832,807	-	1,832,807	2.50%	45,820
33	399	Other Tangible Property	270,270	-	270,270	14.29%	38,622
34	399.01	Other Tangible Property-Servers Hardware	617,561	-	617,561	14.29%	88,249
35	399.02	Other Tangible Property-Servers Software	323,002	-	323,002	14.29%	46,157
36	399.03	Other Tangible Property-Network-Hardware	863,717	-	863,717	11.11%	95,959
37	399.06	Other Tangible Property-PC Hardware	10,908,049	-	10,908,049	14.29%	1,558,760
38	399.07	Other Tangible Property-PC Software	755,203	-	755,203	14.29%	107,918
39	399.08	Other Tangible Property-Application Software	7,542,613	-	7,542,613	14.29%	1,077,839
40		Subtotal (Sum of Ln 20 through Ln 39)	\$ 125,035,996	\$ 8,545,706	\$ 116,490,290	5.68%	\$ 6,613,255
41							
42		Accrual for Reserve Methodology Change (3)					\$ 238,783
43							
44		Total Mid-Tex Direct (Ln 17 plus Ln 40 plus 42)					\$ 122,317,005

ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION AND AMORTIZATION EXPENSE
BASED ON PLANT IN SERVICE AS OF SEPTEMBER 30, 2016

Line No.	Acct.	Description	Total Plant	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Rate	Proposed Depreciation Expense Total
	(a)	(b)	(c)	(d)	(e)=(c)-(d)	(f)	(g)=(e)x(f)
45							
46							
47		<u>SSU - Customer Support (Div 012):</u>					
48		<u>General Plant</u>					
49	389	Land & Land Rights (1)	\$ 2,874,240	\$ 2,874,240	\$ -	0.00%	\$ -
50	390	Structures & Improvements	12,620,665	-	12,620,665	3.34%	421,530
51	390.09	Improvements to Leased Premises	2,820,614	-	2,820,614	4.06%	114,517
52	391	Office Furniture & Equipment	2,295,208	-	2,295,208	4.03%	92,497
53	397	Communication Equipment - Telephone	1,962,785	-	1,962,785	5.54%	108,738
54	398	Miscellaneous Equipment	51,379	-	51,379	1.72%	884
55	399	Other Tangible Property	629,166	-	629,166	13.84%	87,077
56	399.01	Other Tangible Property-Servers Hardware	8,903,052	-	8,903,052	8.62%	767,443
57	399.02	Other Tangible Property-Servers Software	1,818,284	-	1,818,284	8.78%	159,645
58	399.03	Other Tangible Property-Network-Hardware	629,226	-	629,226	8.72%	54,868
59	399.06	Other Tangible Property-PC Hardware	813,065	-	813,065	8.78%	71,387
60	399.07	Other Tangible Property-PC Software	190,247	-	190,247	6.64%	12,632
61	399.08	Other Tangible Property-Application Software	89,487,465	-	89,487,465	6.57%	5,879,326
62		Total (Sum of Ln 49 through Ln 61)	<u>\$ 125,095,393</u>	<u>\$ 2,874,240</u>	<u>\$ 122,221,153</u>		<u>\$ 7,770,545</u>
63		Allocation to Mid-Tex					<u>52.01%</u>
64		Customer Support Allocated to Mid-Tex (Ln 62 times Ln 63)					<u>\$ 4,041,461</u>
65		<u>SSU - Customer Support (Div 012):</u>					
66		<u>General Plant</u>					
67		Charles K. Vaughn Center					
68	389	Land & Land Rights (1)	\$ 1,887,123	\$ 1,887,123	\$ -	0.00%	\$ -
69	390.10	Structures & Improvements	11,239,300	-	11,239,300	3.34%	375,393
70	391.10	Office Furniture & Equipment	204,636	-	204,636	4.03%	8,247
71	392.10	Transportation Equipment (2)	96,290	-	96,290	28.96%	-
72	394.10	Tools, Shop, and Garage Equipment	347,775	-	347,775	8.88%	30,882
73	395.10	Laboratory Equipment	23,632	-	23,632	10.00%	2,363
74	397.10	Communication Equipment	294,319	-	294,319	5.54%	16,305
75	398.10	Miscellaneous Equipment	509,283	-	509,283	1.72%	8,760
76	399.10	Other Tangible Equipment	113,831	-	113,831	13.84%	15,754
77	399.16	PC Hardware	228,123	-	228,123	8.78%	20,029
78	399.17	PC Software	102,576	-	102,576	6.64%	6,811
79	399.18	Other Tangible Property	20,560	-	20,560	13.84%	2,846
80		Total (Sum of Ln 68 through Ln 79)	<u>\$ 15,067,448</u>	<u>\$ 1,887,123</u>	<u>\$ 13,180,325</u>		<u>\$ 487,390</u>
81		Allocation to Mid-Tex					<u>77.27%</u>
82		Customer Support: Charles K. Vaughn Center Allocated to Mid-Tex (Ln 80 times Ln 81)					<u>\$ 376,627</u>
83		Total Customer Support Depreciation Expense Allocated to Mid-Tex (Ln 64 plus Ln 82)					<u>\$ 4,418,088</u>

ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION AND AMORTIZATION EXPENSE
BASED ON PLANT IN SERVICE AS OF SEPTEMBER 30, 2016

Line No.	Acct.	Description	Total Plant	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Rate	Proposed Depreciation Expense Total
	(a)	(b)	(c)	(d)	(e)=(c)-(d)	(f)	(g)=(e)x(f)
84							
85							
86	<u>SSU - General Office (Div 002):</u>						
87	<u>General Plant</u>						
88	390	Structures & Improvements	\$ 1,411,378	\$ -	\$ 1,411,378	3.34%	\$ 47,140
89	390	Improvements to Leased Premises	8,832,037	8,832,037	-	4.06%	-
90	391	Office Furniture & Equipment	9,257,564	-	9,257,564	4.03%	373,080
91	391.02	Remittance Processing Equipment	-	-	-	4.03%	-
92	391.03	Office Furniture & Equipment	-	-	-	4.03%	-
93	392	Transportation Equipment	7,125	-	7,125	28.96%	2,064
94	393	Stores Equipment	-	-	-	10.00%	-
95	394	Tools & Work Equipment	160,005	-	160,005	8.88%	14,208
96	395	Laboratory Equipment	-	-	-	10.00%	-
97	397	Communication Equipment - Telephone	2,429,872	-	2,429,872	5.54%	134,615
98	398	Miscellaneous Equipment	136,510	-	136,510	1.72%	2,348
99	399	Other Tangible Property	162,268	162,268	-	13.84%	-
100	399.01	Other Tangible Property-Servers Hardware	31,625,506	-	31,625,506	8.62%	2,726,119
101	399.02	Other Tangible Property-Servers Software	18,988,317	-	18,988,317	8.78%	1,667,174
102	399.03	Other Tangible Property-Network-Hardware	3,248,234	-	3,248,234	8.72%	283,246
103	399.04	Other Tangible Property-CPU	-	-	-	26.26%	-
104	399.05	Other Tangible Property-MF Hardware	-	-	-	15.76%	-
105	399.06	Other Tangible Property-PC Hardware	1,807,627	-	1,807,627	8.78%	158,710
106	399.07	Other Tangible Property-PC Software	534,105	-	534,105	6.64%	35,465
107	399.08	Other Tangible Property-Application Software	54,187,077	-	54,187,077	6.57%	3,560,091
108	399.09	Other Tangible Property-System Software	39,252	39,252	-	6.21%	-
109	399.24	Other Tangible Property-GenStartupCost	-	-	-	15.89%	-
110		Total (Sum of Ln 88 through Ln 109)	<u>\$ 132,826,877</u>	<u>\$ 9,033,556</u>	<u>\$ 123,793,320</u>		<u>\$ 9,004,259</u>
111		Allocation to Mid-Tex					38.30%
112		General Office Allocated to Mid-Tex (Ln 110 times Ln 111)					<u>\$ 3,448,631</u>
113	<u>SSU - General Office (Div 002):</u>						
114	<u>General Plant</u>						
115	Greenville Data Center (010.11520)						
116	390.05	G-Structures & Improvements	\$ 9,133,015	\$ -	\$ 9,133,015	3.34%	\$ 305,043
117	391.04	G-Office Furniture & Equip.	63,741	-	63,741	4.03%	2,569
118		Total (Sum of Ln 116 through Ln 117)	<u>\$ 9,196,755</u>	<u>\$ -</u>	<u>\$ 9,196,755</u>		<u>\$ 307,611</u>
119		Allocation to Mid-Tex					13.66%
120		General Office: Greenville Data Center Allocated to Mid-Tex (Ln 118 times Ln 119)					<u>\$ 42,011</u>
121							

ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION AND AMORTIZATION EXPENSE
BASED ON PLANT IN SERVICE AS OF SEPTEMBER 30, 2016

Line No.	Acct.	Description	Total Plant	Non-depreciable and Fully Depreciated Plant	Depreciable Plant	Rate	Proposed Depreciation Expense Total
	(a)	(b)	(c)	(d)	(e)=(c)-(d)	(f)	(g)=(e)x(f)
122	SSU - General Office (Div 002):						
123	General Plant						
124	Distribution and Marketing						
125	391.20	Office Furniture & Equipment-AEAM	\$ 213,674	\$ -	\$ 213,674	4.03%	\$ 8,611
126	394.20	Tools & Work Equipment-AEAM	39,435	-	39,435	8.88%	3,502
127	397.20	Communication Equipment-AEAM	8,824	-	8,824	5.54%	489
128	398.20	Miscellaneous Equipment-AEAM	7,388	-	7,388	1.72%	127
129	399.21	Other Tangible Property-Servers Hardware-AEAM	1,628,900	-	1,628,900	8.62%	140,411
130	399.22	Other Tangible Property-Servers Software-AEAM	961,256	-	961,256	8.78%	84,398
131	399.23	Other Tangible Property-Network-Hardware-AEAM	37,965	-	37,965	8.72%	3,311
132	399.26	Other Tangible Property-PC Hardware-AEAM	75,783	-	75,783	8.78%	6,654
133	399.28	Other Tangible Property-Application Software-AEAM	18,220,845	-	18,220,845	6.57%	1,197,110
134		Total (Sum of Ln 125 through Ln 133)	\$ 21,194,070	\$ -	\$ 21,194,070		\$ 1,444,612
135		Allocation to Mid-Tex					47.95%
		General Office: Distribution & Marketing Allocated to Mid-Tex					
136		(Ln 134 times Ln 135)					\$ 692,691
137							
138	SSU - General Office (Div 002):						
139	General Plant						
140	Align Pipe Projects						
141	399.31	Other Tangible Property-Servers Hardware-Align	\$ 290,843	\$ -	\$ 290,843	8.62%	\$ 25,071
142	399.32	Other Tangible Property-Servers Software-Align	337,635	-	337,635	8.78%	29,644
143	399.38	Other Tangible Property-Application Software-Align	17,009,382	-	628,478	6.57%	41,291
144		Total (Sum of Ln 141 through Ln 143)	\$ 17,637,860	\$ -	\$ 1,256,956		\$ 96,006
145		Allocation to Mid-Tex					7.69%
		General Office: Align Pipe Projects Allocated to Mid-Tex					
146		(Ln 144 times Ln 145)					\$ 7,384
147							
148		Total SSU -General Office Depreciation Expense Allocated to Mid-Tex (Ln 112 plus Ln 120 plus Ln 136 plus Ln 146)					\$ 4,190,717
149							
150		Total SSU Depreciation Expense Allocated to Mid-Tex (Ln 83 plus Ln 148)					\$ 8,608,804
		Total Mid-Tex Depreciation and Amortization Expense					
151		(Ln 44 plus Ln 150)					\$ 130,925,809
152							
153		Notes: (1) Account only contains Land (no land rights).					
154		(2) Set to zero, less than 1 year remaining reserve.					
155		(3) Adjustment to the reserve balance due to the implementation of amortization rates on General Plant assets as approved by the					
156		Commission in GUD 10170. Amortization has been adjusted to reflect those accounts that will be fully amortized during the rate effective period.					

ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION RATE SUMMARY

Line No.	Acct.	Description	Reference	Current	Proposed (f)
	(a)	(b)	(c)	(d)	(e)
1	<u>Mid-Tex:</u>				
2	374	Land		0.00%	0.00%
3	374	Land Rights		0.98%	0.98%
4	374	Land & Land Rights		1.15%	1.15%
5	375	Structures & Improvements		1.71%	1.71%
6	376.00	Mains-Cathodic Protection		1.85%	1.85%
7	376.01	Mains-Steel		3.97%	3.97%
8	376.02	Mains-Plastic		2.21%	2.21%
9	378	M&R Station Equipment - General		3.09%	3.09%
10	379	M&R Station Equipment - City Gate		1.88%	1.88%
11	380	Services		3.67%	3.67%
12	381	Meters		3.31%	3.31%
13	382	Meter Installations		3.66%	3.66%
14	383	House Regulators		3.50%	3.50%
15	385	Industrial M&R Station Equipment		2.80%	2.80%
16		Distribution Plant Depreciation Rate		3.05%	3.05%
17					
18		<u>General Plant Depreciation Rates:</u>			
19	389	Land		0.00%	0.00%
20	390	Structures & Improvements		2.54%	2.54%
21	390	Air Conditioning Equipment		2.75%	2.75%
22	391	Office Furniture & Equipment		4.00%	4.00%
23	392	Transportation Equipment		9.04%	9.04%
24	393	Stores Equipment		4.00%	4.00%
25	394	Tools, Shop, and Garage Equipment		5.00%	5.00%
26	395	Laboratory Equipment		10.00%	10.00%
27	396	Power Oper. Tool & Work Equip.		7.24%	7.24%
28	397	Radio Communication Equipment		6.67%	6.67%
29	398	Miscellaneous Equipment		2.50%	2.50%
30	399	Non-Mainframe Computer Equip.		14.29%	14.29%
31	399.01	Other Tangible Property-Servers Hardware		14.29%	14.29%
32	399.02	Other Tangible Property-Servers Software		14.29%	14.29%
33	399.03	Other Tangible Property-Network-Hardware		11.11%	11.11%
34	399.06	Other Tangible Property-PC Hardware		14.29%	14.29%
35	399.07	Other Tangible Property-PC Software		14.29%	14.29%
36	399.08	Other Tangible Property-Application Software		14.29%	14.29%

ATMOS ENERGY CORP., MID-TEX DIVISION
DEPRECIATION RATE SUMMARY

Line No.	Acct.	Description	Reference	Current	Proposed (1)
	(a)	(b)	(c)	(d)	(e)
37					
38		<u>SSU - Customer Support and General Office:</u>			
39		<u>General Plant Depreciation Rates:</u>			
40	390	Structures & Improvements		3.34%	3.34%
41	390.09	Improvements to Leased Premises		4.06%	4.06%
42	390.10	CKV-Structures & Improvements		3.34%	3.34%
43	391	Office Furniture & Equipment		4.03%	4.03%
44	391.02	Remittance Processing Equipment		4.03%	4.03%
45	391.03	Office Furniture & Equipment		4.03%	4.03%
46	392	Transportation Equipment		28.96%	28.96%
47	393	Stores Equipment		10.00%	10.00%
48	394	Tools & Work Equipment		8.88%	8.88%
49	395	Laboratory Equipment		10.00%	10.00%
50	397	Communication Equipment - Telephone		5.54%	5.54%
51	397.10	CKV-Communication Equipment		5.54%	5.54%
52	398	Miscellaneous Equipment		1.72%	1.72%
53	399	Other Tangible Property		13.84%	13.84%
54	399.01	Other Tangible Property-Servers Hardware		8.62%	8.62%
55	399.02	Other Tangible Property-Servers Software		8.78%	8.78%
56	399.03	Other Tangible Property-Network-Hardware		8.72%	8.72%
57	399.04	Other Tangible Property-CPU		26.26%	26.26%
58	399.05	Other Tangible Property-MF Hardware		15.76%	15.76%
59	399.06	Other Tangible Property-PC Hardware		8.78%	8.78%
60	399.07	Other Tangible Property-PC Software		6.64%	6.64%
61	399.08	Other Tangible Property-Application Software		6.57%	6.57%
62	399.09	Other Tangible Property-System Software		6.21%	6.21%
63	399.10	CKV-Other Tangible Equipment		13.84%	13.84%
64	399.16	CKV-PC Hardware		8.78%	8.78%
65	399.17	CKV-PC Software		6.64%	6.64%
66	399.24	Other Tangible Property-GenStartupCost		15.89%	15.89%
67		Note: 1. Depreciation rates are per final order in GUD 10170.			

ATMOS ENERGY CORP., MID-TEX DIVISION
TAXES OTHER THAN INCOME TAX - ACCOUNT 408.1
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Per Book Amount	Adjustments	Adjusted Amount
	(a)	(b)	(c)	(d)=(b)+(c)
1	<u>Non Revenue - Related</u>			
2	Ad Valorem Tax	\$ 31,619,042	\$ 2,598,940	\$ 34,217,982
3	Taxes Property and Other	440,395	-	440,395
4	Payroll Tax	2,607,118	(4,708)	2,602,410
5	DOT Pipeline User Fee	97,576	-	97,576
6	Non Revenue - Related Taxes Allocated from SSU	3,435,908	(564,825)	2,871,083
7	Total Non Revenue - Related (Sum Ln 2 through Ln 6)	<u>\$ 38,200,039</u>	<u>\$ 2,029,407</u>	<u>\$ 40,229,446</u>
8				
9	<u>Revenue - Related</u>			
10	State Gross Receipts - Tax	\$ 21,047,936	\$ 4,210,554	\$ 25,258,490
11	Franchise Fees	60,883,599	12,179,515	73,063,114
12	Railroad Commission Fees	66,778	13,359	80,136
13	Total Revenue - Related (Sum Ln 10 through Ln 12)	<u>\$ 81,998,313</u>	<u>\$ 16,403,428</u>	<u>\$ 98,401,740</u>
14				
15	Total Taxes Other Than Income (Ln 7 plus Ln 13)	<u>\$ 120,198,352</u>	<u>\$ 18,432,835</u>	<u>\$ 138,631,186</u>

ATMOS ENERGY CORP., MID-TEX DIVISION
TAXES OTHER THAN INCOME TAX WORKPAPER
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Amount (b)
1	<u>Mid-Tex Direct:</u>	
2	<u>Payroll Tax</u>	
3	Base Labor Adjustment for Mid-Tex Direct (Schedule_F-2.1)	\$ (61,540)
4	Statutory Tax Rate	7.65%
5	Direct Payroll Tax Expense for Base Labor Adjustment (Ln 3 times Ln 4)	<u>\$ (4,708)</u>
6		
7	Direct Payroll Tax Expense for test period (Schedule F-5)	<u>\$ 2,607,118</u>
8	Total Proposed Payroll Tax (Ln 5 plus Ln 7)	<u>\$ 2,602,410</u>
9		
10	<u>Ad Valorem Tax</u>	
11	Mid-Tex Payment of Property Taxes (1) (2)	\$ 36,699,872
12	Capitalized Property Taxes	(2,481,891)
13	Total Mid-Tex Ad Valorem Tax (Sum of Ln 11 through Ln 12)	<u>\$ 34,217,982</u>
14		

ATMOS ENERGY CORP., MID-TEX DIVISION
TAXES OTHER THAN INCOME TAX WORKPAPER
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Amount (b)
15	<u>Revenue-Related Taxes:</u>	
16	Total Operating Revenues Per Book (FERC Accounts 480-495)	\$ 1,189,984,058
17	<u>Determination of Tax Rates:</u>	
18	State Gross Receipts Tax Expense (4081-30109) (Schedule F-5)	\$ 21,047,936
19	Ratio to Total Operating Revenues (Ln 18 divided by Ln 16)	<u>1.7688%</u>
20		
21	Franchise Fees Expense (4081-30107) (Schedule F-5)	\$ 60,883,599
22	Ratio to Total Operating Revenues (Ln 21 divided by Ln 16)	<u>5.1163%</u>
23		
24	Railroad Commission Fee Expense (4081-30112) (Schedule F-5)	\$ 66,778
25	Ratio to Total Operating Revenues (Ln 24 divided by Ln 16)	<u>0.0056%</u>
26		
27	<u>State Gross Receipts Tax</u>	
28	Revenue Requirement (Schedule A, Page 2, Col (g), Ln 20)	\$ 1,428,035,512
29	Effective Tax Rate (Ln 19)	1.7688%
30	Proposed State Gross Receipts Tax at Projected Rates (Ln 28 times Ln 29)	<u>\$ 25,258,490</u>
31		
32	<u>Franchise Fees</u>	
33	Revenue Requirement (Schedule A, Page 2, Col (g), Ln 20)	\$ 1,428,035,512
34	Effective Tax Rate (Ln 22)	5.1163%
35	Proposed Franchise Fees at Projected Rates (Ln 33 times Ln 34)	<u>\$ 73,063,114</u>
36		
37	<u>Railroad Commission Fee</u>	
38	Revenue Requirement (Schedule A, Page 2, Col (g), Ln 20)	\$ 1,428,035,512
39	Effective Tax Rate (Ln 25)	0.0056%
40	Proposed Railroad Commission Fee at Projected Rates (Ln 38 times Ln 39)	<u>\$ 80,136</u>
41		

ATMOS ENERGY CORP., MID-TEX DIVISION
TAXES OTHER THAN INCOME TAX WORKPAPER
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Amount (b)
42	<u>SSU:</u>	
43	<u>Payroll Tax Allocated to Mid-Tex</u>	
44	Adjusted Labor Expense Allocated to Mid-Tex (WP_F-5.2, Col (g), Ln 103)	\$ 26,857,366
45	Statutory Tax Rate	7.65%
46	Payroll Tax Expense Allocated to Mid-Tex (Ln 44 times Ln 45)	<u>\$ 2,054,589</u>
47	Add: Benefit-Related Payroll Tax Expense Allocated to Mid-Tex	\$ 149,993
48	Add: Payroll Tax for FUTA & SUTA Allocated to Mid-Tex	\$ 68,668
49	Total Proposed Payroll Tax Expense Allocated to Mid-Tex (Sum of Ln 46 through Ln 48)	<u><u>\$ 2,273,250</u></u>
50		
51	<u>Ad Valorem Tax Allocated to Mid-Tex (1)</u>	
52	Shared Services General Office Tax Payment	\$ 720,567
53	Allocation to Mid-Tex	38.30%
54	General Office Ad Valorem Tax Expense Allocated to Mid-Tex (Ln 52 times Ln 53)	<u>\$ 275,977</u>
55		
56	Shared Services Customer Support Tax Payment	\$ 548,470
57	Allocation to Mid-Tex	52.01%
58	Customer Support Ad Valorem Tax Expense Allocated to Mid-Tex (Ln 56 times Ln 57)	<u>\$ 285,259</u>
59		
60	Total Proposed SSU Ad Valorem Tax Expense Allocated to Mid-Tex (Ln 54 plus Ln 58)	<u><u>\$ 561,236</u></u>
61		
62	<u>Other Tax Allocated to Mid-Tex</u>	
63	Excise Tax Amount (4081-30102) (Adjusted Test Year Amount)	\$ 95,554
64	Allocation to Mid-Tex	38.30%
65	Total Proposed SSU Excise Tax Expense Allocated to Mid-Tex (Ln 63 times Ln 64)	<u><u>\$ 36,597</u></u>
66		
67	Total Non Revenue - Related Tax Expenses Allocated to Mid-Tex (Ln 49 + Ln 60 + Ln 65)	<u><u>\$ 2,871,083</u></u>
68		
69	Note:	
70	1. Working Gas in Storage (FERC Account 164.1) was moved from Mid-Tex to	
71	Pipeline to reflect GUD 9869 Final Order classification for rate purposes.	
72	2. Ad Valorem taxes based on asset valuation as of December 31, 2015.	

**ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") ADJUSTED TOTAL LABOR ALLOCATED TO MID-TEX FOR PAYROLL TAX CALCULATION
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description	Per Book SSU O&M Labor	FY17 Capitalization Rate (1)	Four-Factor Allocation Factor (1), (2)	Total	SSU Allocated to Capital (3)	Expense Allocated to Mid-Tex
	(a)	(b)	(c)	(d)	(e) = (b) * (d)	(f) = (e) * (c)	(g) = (e) - (f)
1	1001 SS Dallas President and COO	\$ 529,654	73.74%	38.30%	\$ 202,857	\$ 149,581	\$ 53,276
2	1101 SS Dallas Chief Financial Officer	506,677	73.74%	38.30%	194,057	143,092	50,965
3	1105 SS Dallas Audit	-	0.00%	38.30%	-	-	-
4	1106 SS Dallas Treasurer	415,731	77.15%	38.30%	159,225	122,838	36,387
5	1107 SS Dallas Treasury	437,225	73.74%	38.30%	167,457	123,478	43,979
6	1108 SS Dallas Risk Management	395,558	80.00%	38.30%	151,499	121,199	30,300
7	1110 SS Dallas Procurement	103,744	46.64%	38.59%	40,035	18,673	21,362
8	1112 SS Dallas Mail & Supply	121,107	15.73%	38.59%	46,735	7,353	39,382
9	1114 SS Dallas Vice Pres & Controller	351,803	29.34%	38.30%	134,740	39,532	95,208
10	1116 SS Dallas Taxation	212,454	2.37%	38.30%	81,370	1,931	79,438
11	1117 SS Dallas Acctg Services	299,522	65.19%	38.30%	114,717	74,787	39,930
12	1118 SS Dallas Supply Chain	417,748	46.51%	38.59%	161,209	74,971	86,238
13	1119 SS Dallas General Accounting	441,384	73.74%	38.30%	169,050	124,652	44,398
14	1120 SS Dallas Accounts Payable	473,004	31.54%	38.30%	181,161	57,140	124,021
15	1121 SS Dallas Plant Accounting	605,281	91.20%	38.30%	231,823	211,428	20,395
16	1123 SS Dallas Gas Accounting	247,139	0.00%	38.40%	94,901	-	94,901
17	1125 SS Dallas Financial Reporting	809,035	0.00%	38.30%	309,860	-	309,860
18	1126 SS Dallas Payroll	357,501	73.74%	38.30%	136,923	100,963	35,960
19	1128 SS Dallas Property & Sales Tax	1,223,144	2.50%	38.30%	468,464	11,712	456,752
20	1129 SS Dallas Income Tax	438,723	2.00%	38.30%	168,031	3,361	164,670
21	1130 SS Dallas Business Planning and Analysis	727,864	56.60%	38.30%	278,772	157,774	120,998
22	1131 SS Dallas Media Relations	130,425	0.00%	38.59%	50,331	-	50,331
23	1132 SS Dallas Investor Relations (4)	332,649	0.00%	0.00%	-	-	-
24	1133 SS Dallas Corporate Communications	745,721	0.00%	38.30%	285,611	-	285,611
25	1134 SS Dallas IT	1,345,597	38.57%	38.30%	515,364	198,783	316,581

**ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") ADJUSTED TOTAL LABOR ALLOCATED TO MID-TEX FOR PAYROLL TAX CALCULATION
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description	Per Book SSU O&M Labor	FY17 Capitalization Rate (1)	Four-Factor Allocation Factor (1), (2)	Total	SSU Allocated to Capital (3)	Expense Allocated to Mid-Tex
	(a)	(b)	(c)	(d)	(e) = (b) * (d)	(f) = (e) * (c)	(g) = (e) - (f)
26	1135 SS Dallas IT E&O, Corporate Systems	1,831,640	23.12%	38.30%	701,518	162,201	539,318
27	1137 SS Dal-IT Engineering & Operations	3,392,841	24.96%	38.30%	1,299,458	324,358	975,100
28	1141 SS Dallas Gas Purchase Accounting	492,741	0.00%	48.54%	239,177	-	239,177
29	1144 SS Dallas Rate Administration	693,863	0.00%	48.54%	336,801	-	336,801
30	1145 SS Dallas Revenue Accounting	266,034	0.00%	48.54%	129,133	-	129,133
31	1150 SS Dallas Strategic Planning	400,734	55.56%	38.30%	153,481	85,267	68,214
32	1153 SS Dallas Distribution Acctg	613,642	0.00%	48.54%	297,862	-	297,862
33	1154 SS Dallas Rates & Regulatory	1,496,541	74.97%	38.59%	577,515	432,977	144,538
34	1155 SS Dallas Texas Gas Pipeline Accounting	84,872	0.00%	0.00%	-	-	-
35	1156 SS Dal-IT Customer Services Systems	2,175,341	12.27%	52.01%	1,131,395	138,790	992,605
36	1158 SS CCC IT Support	-	0.00%	52.01%	-	-	-
37	1159 SS Dallas VP of Workforce Development	343,646	0.00%	38.30%	131,616	-	131,616
38	1161 SS Dallas Benefits and Payroll Accounting	366,804	73.74%	38.30%	140,486	103,590	36,896
39	1164 SS Dal-IT Security	865,631	17.00%	38.30%	331,537	56,361	275,175
40	1167 SS Dal-IT Enterprise Architecture	448,537	20.00%	38.59%	173,090	34,618	138,472
41	1171 SS Regulatory Accounting Services	172,233	74.97%	38.59%	66,465	49,830	16,635
42	1201 SS Dallas Chief Executive Officer	1,063,037	73.74%	38.30%	407,143	300,215	106,928
43	1205 SS Dallas SVP Safety and Enterprise Services	371,529	12.02%	38.30%	142,296	17,103	125,193
44	1209 SS Dallas Safety & Compliance	343,132	0.00%	38.59%	132,415	-	132,415
45	1212 SS CSC-Customer Contact Management	13,926,455	20.86%	52.01%	7,243,149	1,510,870	5,732,280
46	1213 SS Dallas Quality Assurance	518,351	0.00%	52.01%	269,594	-	269,594
47	1214 SS Dallas Workforce Management	539,040	0.00%	52.01%	280,355	-	280,355
48	1215 SS Dispatch Operations	4,068,368	0.00%	52.01%	2,115,958	-	2,115,958
49	1216 SS Dallas CSO Training & Knowledge Mgmt	830,193	0.00%	52.01%	431,784	-	431,784
50	1224 SS Dallas CSO Human Resources	486,757	0.00%	52.01%	253,162	-	253,162
51	1226 SS Dallas Customer Service	1,110,527	2.43%	52.01%	577,585	14,041	563,544
52	1227 SS Dallas Customer Program Management	1,996,816	3.90%	38.59%	770,571	30,036	740,535
53	1228 SS Dallas Customer Revenue Management	7,971,621	0.00%	52.01%	4,146,040	-	4,146,040
54	1229 SS Dallas Pipeline Safety	638,850	30.00%	38.59%	246,532	73,960	172,572

ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") ADJUSTED TOTAL LABOR ALLOCATED TO MID-TEX FOR PAYROLL TAX CALCULATION
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Per Book SSU O&M Labor	FY17 Capitalization Rate (1)	Four-Factor Allocation Factor (1), (2)	Total	SSU Allocated to Capital (3)	Expense Allocated to Mid-Tex
	(a)	(b)	(c)	(d)	(e) = (b) * (d)	(f) = (e) * (c)	(g) = (e) - (f)
55	1401 SS Dallas Employment & Employee Relations	544,249	0.00%	38.30%	208,447	-	208,447
56	1402 SS Dallas Executive Compensation	-	0.00%	38.30%	-	-	-
57	1403 SS Dallas Human Resources - Vice Pres	578,599	0.00%	38.30%	221,603	-	221,603
58	1405 SS Dallas Compensation & Benefits	611,813	0.00%	38.30%	234,324	-	234,324
59	1407 SS Dallas Facilities	610,860	29.28%	38.30%	233,959	68,514	165,446
60	1408 SS Dallas Employee Development	807,017	0.00%	38.30%	309,087	-	309,087
61	1414 SS Tech Training Delivery	836,910	0.00%	38.59%	322,964	-	322,964
62	1415 SS Tech Training Prog & Curriculum	187,432	0.00%	38.59%	72,330	-	72,330
63	1416 SS Dallas Compensation and HRMS	779,236	0.00%	38.30%	298,447	-	298,447
64	1420 SS Dallas EAPC	-	0.00%	38.30%	-	-	-
65	1463 SS HR Benefit Variance	-	15.73%	38.30%	-	-	-
66	1501 SS Corporate Legal	2,785,770	52.29%	38.30%	1,066,950	557,893	509,057
67	1502 SS Corporate Secretary	-	0.00%	38.30%	-	-	-
68	1503 SS Corporate Governmental Affairs	360,719	0.00%	38.59%	139,202	-	139,202
69	1504 SS Corporate Central Records	192,447	73.74%	38.59%	74,265	54,761	19,504
70	1505 SS Corporate Gas Contract Administration	133,262	0.00%	38.59%	51,426	-	51,426
71	1508 SS Corporate Energy Assistance	462,140	0.00%	48.54%	224,323	-	224,323
72	1821 SS Gas Supply Executive	349,313	0.00%	38.40%	134,136	-	134,136
73	1822 SS Dallas-Regional Gas Supply	246,719	0.00%	82.97%	204,703	-	204,703
74	1823 SS Dallas Gas Contract Admin	355,621	0.00%	48.54%	172,618	-	172,618
75	1825 SS Franklin-Gas Control & Storage	298,464	0.00%	0.00%	-	-	-
76	1826 SS New Orleans Gas Supply & Service	187,203	0.00%	48.54%	90,868	-	90,868
77	1827 SS Regional Supply Planning	423,365	0.00%	48.54%	205,501	-	205,501
78	1828 SS Jackson-West Region Gas Supply & Services	110,512	0.00%	0.00%	-	-	-
79	1829 SS Franklin-East Region Gas Supply & Services	-	0.00%	0.00%	-	-	-
80	1831 SS Dallas Gas Supply	-	0.00%	100.00%	-	-	-
81	1833 SS Dallas-Corporate Gas Supply Risk Mgmt	105,838	0.00%	48.54%	51,374	-	51,374
82	1835 SS Franklin Gas Control	958,194	0.00%	0.00%	-	-	-
83	1836 SS TBS-System Support	250,219	0.00%	38.40%	96,084	-	96,084
84	1837 SS TBS-Application Support	688,867	0.00%	38.40%	264,525	-	264,525
85	1838 SS TBS-Technical Support	573,232	0.00%	38.40%	220,121	-	220,121
86	1839 SS TBS-Transportation & Scheduling	203,299	0.00%	38.40%	78,067	-	78,067

**ATMOS ENERGY CORP., MID-TEX DIVISION
SHARED SERVICES ("SSU") ADJUSTED TOTAL LABOR ALLOCATED TO MID-TEX FOR PAYROLL TAX CALCULATION
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description	Per Book SSU O&M Labor	FY17 Capitalization Rate (1)	Four-Factor Allocation Factor (1), (2)	Total	SSU Allocated to Capital (3)	Expense Allocated to Mid-Tex
	(a)	(b)	(c)	(d)	(e) = (b) * (d)	(f) = (e) * (c)	(g) = (e) - (f)
87	1901 SS Dallas Employee Relocation Exp (5)	83,695	0.00%	38.30%	32,055	-	32,055
88	1901 SS Dallas Employee Relocation Exp (5)	14,624	0.00%	52.01%	7,606	-	7,606
89	1903 SS Dallas Controller - Miscellaneous	-	0.00%	0.00%	-	-	-
90	1904 SS Dallas Performance Plan (4)	-	30.50%	0.00%	-	-	-
91	1905 SS Outside Director Retirement Cost	-	0.00%	38.30%	-	-	-
92	1908 SS Dallas SEBP (4)	-	0.00%	0.00%	-	-	-
93	1910 SS Dallas Overhead Capitalized (3)	-	0.00%	41.01%	-	-	-
94	1913 SS Dallas Fleet Management	541,269	46.75%	38.59%	208,876	97,649	111,227
95	1915 SS Dallas Insurance	-	0.00%	38.30%	-	-	-
96	1953 SS Dallas Enterprise Team Meeting	-	0.00%	38.30%	-	-	-
97	1954 SS Dallas Culture Council	-	0.00%	38.30%	-	-	-
98	TOTAL (Sum Ln 1 through Ln 97)	<u>\$ 73,459,351</u>			<u>\$ 32,294,173</u>	<u>\$ 5,856,281</u>	<u>\$ 26,437,891</u>
99							
100	Add: SSU Labor Adjustment (WP_F-2.1, Col (d), Ln 22)						<u>\$ 419,475</u>
101							
102	Total Adjusted SSU Labor Allocated to Mid-Tex Account 922 (Ln 98 plus Ln 100)						<u>\$ 26,857,366</u>
103							

104 Notes:

- 105 1. Factors are displayed only if applicable to Mid-Tex.
- 106 2. Based on FY17 factors, adjusted to the four-factor formula including Operating Income.
- 107 3. The Total represents the amount that would be credited from Cost Center 1910.
- 108 4. Allocation percentages have been set to zero to align with GUD 9869 for cost centers 1132, 1904 and 1908.
- 109 5. Cost center 1901 expenses have been divided between General Office (Div 002) and Customer Support (Div 012) and separately allocated.

ATMOS ENERGY CORP., MID-TEX DIVISION
TOTAL INCOME TAXES
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Amount (b)
1	Federal Income Tax (Page 2, Col (b), Ln 12)	\$ 72,842,889
2	State Income Tax (Page 3, Col (c), Ln 8)	4,612,089
3		
4	Total Income Tax (Sum Ln 1 through Ln 2)	<u>\$ 77,454,978</u>

ATMOS ENERGY CORP., MID-TEX DIVISION
FEDERAL INCOME TAX
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Amount (b)
1	Return on Rate Base (Schedule G, Col (c), Ln 6)	\$ 191,796,820
2		
3	Interest Expense:	
4	Rate Base (Schedule B, Col (e), Ln 21)	\$ 2,289,197,902
5	Weighted Cost of Debt (Schedule G, Col (b), Ln 17)	2.47%
6	Total (Ln 4 times Ln 5)	<u>\$ 56,517,170</u>
7		
8	Taxable component of return (Ln 1 minus Ln 6)	\$ 135,279,650
9		
10	Tax factor $(1 / .65) * (.35)$	<u>53.85%</u>
11		
12	Federal Income Taxes (Ln 8 times Ln 10)	<u><u>\$ 72,842,889</u></u>

ATMOS ENERGY CORP., MID-TEX DIVISION
STATE FRANCHISE ("GROSS MARGIN") TAX
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description (a)	Reference (b)	Amount (c)
1	Total Proposed Operating Revenues	Schedule A, Col (g), Ln 20	\$ 1,428,035,512
2	Less:		
3	Total Purchased Gas Costs (Rider GCR)	Schedule A, Col (e), Ln 20	705,554,135
4	Taxes Other Than Federal Income Tax- Revenue Related	Schedule F-5, Col (d), Ln 13	98,401,740
5	Bad Debt Expense, not included in Purchased Gas Costs	Schedule F-1, Col (e), Ln 29	9,134,411
6	Gross Profit (Ln 1 minus Sum of Ln 3 through Ln 5)		<u>\$ 614,945,225</u>
7	Tax Rate (1)		0.75%
8	Gross Margin Tax (Ln 6 times Ln 7)		<u>\$ 4,612,089</u>
9			
10	Note:		
11	1. Adjusted the margin tax rate to reflect the change approved by the Legislature.		

ATMOS ENERGY CORP., MID-TEX DIVISION
INTEREST EXPENSE - CUSTOMER DEPOSITS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Amount
	(a)	(b)
1	Adjusted Customer Deposits (235)	\$ 22,766,291
2		
3	Current Interest Rate (1)	<u>0.42%</u>
4		
5	Interest on Customer Deposits (Ln 1 times Ln 3)	<u>\$ 95,618</u>
6		
7	Note:	
8	1. Interest Rate per the Public Utility Commission of Texas Press Release	
9	dated December 1, 2016.	

ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY OF RETURN
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Description	Proposed Rates (1)	Proposed Amounts
	(a)	(b)	(c)
1	<u>Net Operating Income/Return</u>		
2			
3	Cost of Debt	5.95%	\$ 56,517,170
4	Cost of Equity	10.10%	<u>135,279,650</u>
5			
6	Total Return on Invested Capital (Ln 3 plus Ln 4)		<u>\$ 191,796,820</u>
7			
8	<u>Rate Base - Capitalization Structure</u>		
9			
10	Debt	41.49%	\$ 949,795,426
11	Equity	58.51%	<u>1,339,402,476</u>
12			
13	Total Invested Capital (Ln 10 plus Ln 11)		<u>\$ 2,289,197,902</u>
14			
15	<u>Percent Return - After Tax</u>		
16			
17	Cost of Debt	2.47%	
18	Return on Equity	<u>5.91%</u>	
19			
20	Percent Return - After Tax	<u>8.38%</u>	
21			
22	Notes:		
23	1. Capital Structure and Cost of Debt are 13 month averages in accordance with		
24	Rider DARR, Section III, Item d). Cost of equity is per Rider DARR, Section III, Item c).		
25	2. Return is per City of Dallas Ordinance 28281.		

**ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF RIDER GCR PART A
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Month/Year (a)	Estimated Gas Cost	
		Factor (EGCF)/Ccf (b)	
1	October 31, 2015	\$	0.35000
2	November 30, 2015	\$	0.35000
3	December 31, 2015	\$	0.32500
4	January 31, 2016	\$	0.25000
5	February 29, 2016	\$	0.21500
6	March 31, 2016	\$	0.19500
7	April 30, 2016	\$	0.17000
8	May 31, 2016	\$	0.18500
9	June 30, 2016	\$	0.18500
10	July 31, 2016	\$	0.31000
11	August 31, 2016	\$	0.36000
12	September 30, 2016	\$	0.36000
13			
14	Average	<u>\$</u>	<u>0.27125</u>
15			
16			
17		Usage (Ccf)	Rider GCR Part A
18	Rate R	819,180,191	\$ 222,202,627
19	Rate C	541,316,781	146,832,177
20	Rate I	13,880,322	3,765,037
21	Total (Sum Ln 18 to Ln 20)	<u>1,374,377,294</u>	<u>\$ 372,799,841</u>
22			

ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF RIDER GCR PART B
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Item	Estimated Billing Units	CGS - Mid-Tex Rate (1)	Total	Quantity	Rate Per Unit
	(a)	(b)	(c)	(d)	(e)	(f)
1	Capacity Charge (2)	32,793,300	\$ 9.9409	\$ 325,994,916		
2						
3	<u>Usage Charge</u>					
4	Residential (MMBtu) (3)	83,884,052				
5	Commercial (MMBtu) (3)	55,430,838				
6	Industrial & Transportation (MMBtu)	40,934,229				
7	Sub-Total Mid-Tex Sales (Sum Ln 4 through Ln 6)	180,249,119				
8	Lost and Unaccounted for Gas (4) (Ln 7 times 2.5932%)	4,674,220				
9	Total Deliveries from APT to Mid-Tex (Sum Ln 7 through Ln 8)	184,923,339	\$ 0.0276	\$ 5,103,884		
10						
11	Estimated Pipeline Cost (Ln 1 plus Ln 9)			\$ 331,098,800		
12	Gas Utility Tax at 0.5%			1,655,494		
13						
14	Total Rider GCR Part B (Ln 11 plus Ln 12)			\$ 332,754,294		
15						
16	<u>Present Total Allocation Factor Calculation:</u>					
17		Fixed Cost Factor	Allocated Fixed Costs	Allocated Total Cost		Total Allocation Factor
18	Rate R	0.64302686	210,671,603	213,058,717		0.64028841
19	Rate C	0.30547645	100,081,688	101,659,100		0.30550800
20	Industrial & Transportation	0.05149670	16,871,599	18,036,477		0.05420359
21						
22	<u>Present Allocation with GUD10170 factors:</u>					
23		Allocation Factor	Rider GCR Part B	Volumes		Rate Per Unit
24	Rate R	0.64028841	\$ 213,058,717	819,180,191 Ccf		\$0.26009
25	Rate C	0.30550800	101,659,100	541,316,781 Ccf		\$0.18780
26	Industrial & Transportation	0.05420359	18,036,477	40,934,229 MMBtu		\$0.4406
27	Total Rider GCR Part B (Sum Ln 24 through Ln 26)		\$ 332,754,294			
28						
29	Notes:					
30	1. Capacity Charge and Usage Charge are per GUD No. 10540, Finding of Fact No. 41a.					
31	2. MDQ is per amendment to contract between Mid-Tex and Atmos Pipeline - Texas dated November 1, 2016.					
32	3. Ccf converted to Mcf by dividing by 10. Mcf converted to MMBtu by multiplication of 1.024.					
33	4. Includes Lost and Unaccounted for Gas factor of 2.5932% per GUD No. 9400, Finding of Fact No. 120A.					

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY OF CURRENT AND PROPOSED RATE STRUCTURE - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line No.	Description	Current ICL	Proposed ICL
	(a)	(b)	(c)
1	Rate R		
2	Customer Charge per month	\$ 20.00	\$ 21.25
3			
4	Consumption Charge per CCF	\$ 0.09774	\$ 0.13042
5			
6			
7	Rate C		
8	Customer Charge per month	\$ 40.25	\$ 44.25
9			
10	Consumption Charge per CCF	\$ 0.07143	\$ 0.08210
11			
12			
13	Rate I & T		
14	Customer Charge per month	\$ 735.00	\$ 811.50
15			
16	Consumption Charge per MMBTU:		
17	First 1,500 MMBTU	\$ 0.18910	\$ 0.22430
18	Next 3,500 MMBTU	\$ 0.13750	\$ 0.16310
19	Over 5,000 MMBTU	\$ 0.02180	\$ 0.02590

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT CURRENT RATES - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line	Description (a)	Total (b)	Reference (c)
Rate R			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$ 20.00	Dallas Ordinance 30088
3			
4			
5	Consumption Charge (\$/Ccf)	\$ 0.09774	Dallas Ordinance 30088
6			
7	Rider GCR Part A	\$ 0.27125	Schedule H
8	Rider GCR Part B	\$ 0.26009	Schedule I
9			
10	<u>Billing Units (1):</u>		
11	Bills	17,967,024	Billing Determinants Study
12	Total Ccf	<u>819,180,191</u>	Billing Determinants Study
13			
14	<u>Present Revenue:</u>		
15	Customer Charge	\$ 359,340,480	Ln 2 times Ln 11
16			
17	Consumption Charge	<u>80,066,672</u>	Ln 5 times Ln 12
18	Base Revenue	\$ 439,407,152	Sum Ln 15 through Ln 17
19	Rider GCR Part A	222,202,627	Ln 7 times Ln 12
20	Rider GCR Part B	<u>213,058,717</u>	Ln 8 times Ln 12
21	Subtotal	\$ 874,668,496	Sum Ln 18 through Ln 20
22	Revenue Related Taxes	64,731,285	Ln 21 times WP_5.1 excel cell G36
23			
24	Total Present Revenue- Rate R	<u><u>\$ 939,399,780</u></u>	Ln 21 plus Ln 22
25			
26	Note 1: See Billing Determinants Study for details.		

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT CURRENT RATES - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line	Description	Total	Reference
	(a)	(b)	(c)
Rate C			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$ 40.25	Dallas Ordinance 30088
3			
4			
5	Consumption Charge (\$/Ccf)	\$ 0.07143	Dallas Ordinance 30088
6			
7	Rider GCR Part A	\$ 0.27125	Schedule H
8	Rider GCR Part B	\$ 0.18780	Schedule I
9			
10	<u>Billing Units (1):</u>		
11	Bills	1,469,472	Billing Determinants Study
12	Total CCF	<u>541,316,781</u>	Billing Determinants Study
13			
14	<u>Present Revenue:</u>		
15	Customer Charge	\$ 59,146,248	Ln 2 times Ln 11
16			
17	Consumption Charge	<u>38,666,258</u>	Ln 5 times Ln 12
18	Base Revenue	\$ 97,812,506	Sum Ln 15 through Ln 17
19	Rider GCR Part A	146,832,177	Ln 7 times Ln 12
20	Rider GCR Part B	<u>101,659,100</u>	Ln 8 times Ln 12
21	Subtotal	\$ 346,303,782	Sum Ln 18 through Ln 20
22	Revenue Related Taxes	25,628,783	Ln 21 times WP_5.1 excel cell G36
23			
24	Total Present Revenue- Rate C	<u><u>\$ 371,932,565</u></u>	Ln 21 plus Ln 22
25			
26	Note 1: See Billing Determinants Study for details.		

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT CURRENT RATES - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line	Description (a)	Total (b)	Reference (c)
Rate I & T			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$ 735.00	Dallas Ordinance 30088
3			
4			
5	Block 1 (\$/MMBTU)	\$ 0.18910	Dallas Ordinance 30088
6	Block 2 (\$/MMBTU)	\$ 0.13750	Dallas Ordinance 30088
7	Block 3 (\$/MMBTU)	\$ 0.02180	Dallas Ordinance 30088
8			
9	Rider GCR Part A	\$ 2.71250	Schedule H
10	Rider GCR Part B	\$ 0.44062	Schedule I
11			
12	<u>Consumption Characteristics:</u>		
13	Block 1	0.24647	Ln 19 divided by Ln 22
14	Block 2	0.27022	Ln 20 divided by Ln 22
15	Block 3	0.48332	Ln 21 divided by Ln 22
16			
17	<u>Billing Units (1):</u>		
18	Bills	9,384	Billing Determinants Study
19	Block 1	10,088,952	Billing Determinants Study
20	Block 2	11,061,108	Billing Determinants Study
21	Block 3	19,784,169	Billing Determinants Study
22	Total MMBTU	<u>40,934,229</u>	
23			
24	Sales Volumes	<u>1,421,345</u>	Billing Determinants Study
25			
26	<u>Present Revenue:</u>		
27	Customer Charge	\$ 6,897,240	Ln 2 times Ln 18
28			
29	Block 1	1,907,821	Ln 5 times Ln 19
30	Block 2	1,520,902	Ln 6 times Ln 20
31	Block 3	431,295	Ln 7 times Ln 21
32	Base Revenue	\$ 10,757,258	Sum Ln 27 through Ln 31
33	Rider GCR Part A	3,765,037	Ln 9 times Ln 24
34	Rider GCR Part B	18,036,477	Ln 10 times Ln 22
35	Subtotal	\$ 32,558,773	Sum Ln 32 through Ln 34
36	Revenue Related Taxes	2,409,566	Ln 35 times WP_5.1 excel cell G36
37			
38	Total Present Revenue- Rate I&T	<u>\$ 34,968,338</u>	Ln 35 plus Ln 36
39			
40	Note 1: See Billing Determinants Study for details.		

ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF CURRENT REVENUES BY AREA - RATE R - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Area	Adjusted Customer Charges	Customer Charge Revenue	Per Book Volume	Adjusted Volume	Consumption Revenue	Base Rate Revenue	Part A	Part B	Subtotal	Rider FF & Rider TAX	Current Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	CITY OF DALLAS	2,460,664	\$ 49,213,274	110,684,235	134,616,589	\$ 13,157,425	\$ 62,370,699	\$ 36,514,750	\$ 35,012,123	\$ 133,897,572	\$ 9,909,311	\$ 143,806,883
2	OTHER MID-TEX	15,508,360	310,127,206	570,707,345	684,563,601	66,909,246	377,036,453	185,687,877	178,046,594	740,770,923	54,821,974	795,592,897
3												
4	TOTAL	17,967,024	\$ 359,340,480	681,391,580	819,180,191	\$ 80,066,672	\$ 439,407,152	\$ 222,202,627	\$ 213,058,717	\$ 874,668,496	\$ 64,731,285	\$ 939,399,780
5												
6												
7												
8	Ratios:											
9	CITY OF DALLAS					16.43%						
10	OTHER MID-TEX					83.57%						
11	TOTAL					100.00%						

ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF CURRENT REVENUES BY AREA - RATE C - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Area	Adjusted Customer Charges	Customer Charge Revenue	Per Book Volume	Adjusted Volume	Consumption Revenue	Base Rate Revenue	Part A	Part B	Subtotal	Rider FF & Rider TAX	Current Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	CITY OF DALLAS	239,813	\$ 9,652,468	111,688,873	123,761,593	\$ 8,840,291	\$ 18,492,758	\$ 33,570,332	\$ 23,242,383	\$ 75,305,474	\$ 5,573,106	\$ 80,878,580
2	OTHER MID-TEX	1,229,659	49,493,780	379,166,862	417,555,188	29,825,967	79,319,747	113,261,845	78,416,717	270,998,308	20,055,677	291,053,985
3												
4	TOTAL	1,469,472	\$ 59,146,248	490,855,735	541,316,781	\$ 38,666,258	\$ 97,812,506	\$ 146,832,177	\$ 101,659,100	\$ 346,303,782	\$ 25,628,783	\$ 371,932,565
5												
6												
7												
8	Ratios:											
9	CITY OF DALLAS					22.86%						
10	OTHER MID-TEX					77.14%						
11	TOTAL					100.00%						

ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF CURRENT REVENUES BY AREA - RATE I&T - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Area (a)	Adjusted Meter Charges (b)	Customer Charge Revenue (c)	Sales Volume (d)	Transportation Volume (e)	Total Volume (f)	Volume Block 1 (g)	Volume Block 2 (h)	Volume Block 3 (i)	Consumption Revenue Block 1 (j)	Consumption Revenue Block 2 (k)	Consumption Revenue Block 3 (l)	Total Consumption Revenue (m)	Base Rate Revenue (n)	Part A (o)	Part B (p)	Subtotal (q)	Rider FF & Rider TAX (r)	Current Revenue (s)
1	CITY OF DALLAS	1,236	\$ 908,460	99,892	7,936,696	8,035,588	1,550,382	2,115,015	4,370,191	\$ 283,177	\$ 290,815	\$ 95,270	\$ 679,262	\$ 1,587,722	\$ 264,806	\$ 3,540,648	\$ 5,392,977	\$ 399,116	\$ 5,792,093
3	OTHER MID-TEX	8,148	5,988,780	1,321,453	31,577,188	32,898,641	8,538,570	8,946,093	15,413,978	1,614,644	1,230,088	336,025	3,180,756	9,169,538	3,500,431	14,495,829	27,165,796	2,010,450	29,176,246
4																			
5	TOTAL	9,384	\$ 6,897,240	1,421,345	39,512,884	40,934,229	10,088,952	11,061,108	19,784,169	\$ 1,907,821	\$ 1,520,902	\$ 431,295	\$ 3,860,018	\$ 10,757,258	\$ 3,765,037	\$ 18,036,477	\$ 32,558,773	\$ 2,409,566	\$ 34,968,338

ATMOS ENERGY CORP., MID-TEX DIVISION
OTHER REVENUES
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	FERC Account (a)	Test Year (b)	Adjustments (c)	Adjusted Amounts (d)
1	487	\$ 565,635	\$ -	\$ 565,635
2	488	10,736,331	-	10,736,331
3	481/489 (1)	2,179,080	294,850	2,473,931
4	493	-	-	-
5	495 (2)	13,000	(2,197)	10,803
6				
7	Total Sum of Line 1 through 5	<u>\$ 13,494,046</u>	<u>\$ 292,654</u>	<u>\$ 13,786,700</u>

8
9 Notes:

- 10 1. One customer moved from contract to tariff. There are Five new customers.
11 Three negative margin customers have been removed. One Customer moved from
12 NS Sales to NS Transport. Four Customers were adjusted for expected load.
13 Non-tariffed revenue for tariffed customers has been added.
14
15 2. One Accounts receivable write-off, One transaction pending correction

ATMOS ENERGY CORP., MID-TEX DIVISION
NON-STANDARD CONTRACT MARGINS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No	Area	Customer	Customer Numbers	Usage MMBtu	Annual Margin Revenue
	(a)	(b)	(c)	(d)	(e)
1	WAXAHACHIE	Customer 1	1440	-	\$ -
2	BROWNWOOD	Customer 2	1344	-	3,238.24
3	SAN ANGELO	Customer 3	1270	72,556	48,270.72
4	WICHITA FALLS	Customer 4	1521	311,687	193,839.90
5	GATESVILLE	Customer 5	1246	31,118	12,934.77
6	KILLEEN	Customer 5	1246	626,125	58,434.63
7	KILLEEN	Customer 5	1246	220,408	23,918.57
8	FORT WORTH	Customer 6	105887	66,363	50,605.69
9	CENTERVILLE	Customer 7	106293	9,266	10,132.58
10	JOSHUA	Customer 8	109784	1,664	3,549.41
11	JUSTIN	Customer 8	109784	12,304	12,096.63
12	FORT WORTH	Customer 9	108986	47,175	45,368.66
13	ROUND ROCK	Customer 10	112362	1,549	1,884.63
14	WAXAHACHIE	Customer 11	1440	255,310	-
15	BROWNWOOD	Customer 12	1344	-	-
16	RHOME	Customer 13	1398	900,284	-
17	ABILENE	Customer 14	1567	161,161	23,113.59
18	ALLEN	Customer 14	1567	54,860	12,155.37
19	ARLINGTON	Customer 14	1567	19,623	5,446.33
20	BONHAM	Customer 14	1567	29,686	10,280.33
21	BROWNWOOD	Customer 14	1567	10,646	4,855.78
22	BRYAN	Customer 14	1567	19,384	14,449.81
23	BURNET	Customer 14	1567	8,947	4,751.91
24	COLLEGE STATION	Customer 14	1567	327,557	79,809.85
25	COLORADO CITY	Customer 14	1567	-	6,210.24
26	COMMERCE	Customer 14	1567	69,998	29,440.01
27	DALLAS	Customer 14	1567	1,203,751	117,401.91
28	DENTON	Customer 14	1567	270,798	121,346.15
29	FORT WORTH	Customer 14	1567	399,455	52,487.11
30	FRISCO	Customer 14	1567	21,948	5,625.60
31	GAINESVILLE	Customer 14	1567	-	4,729.85
32	GARLAND	Customer 14	1567	5,644	4,520.32
33	GATESVILLE	Customer 14	1567	163,808	27,997.20
34	HURST	Customer 14	1567	17,825	5,297.80
35	HUTCHINS	Customer 14	1567	25,313	5,823.24
36	IRVING	Customer 14	1567	9,761	4,762.57
37	KERRVILLE	Customer 14	1567	23,448	5,715.49

ATMOS ENERGY CORP., MID-TEX DIVISION
NON-STANDARD CONTRACT MARGINS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No	Area	Customer	Customer Numbers	Usage MMBtu	Annual Margin Revenue
	(a)	(b)	(c)	(d)	(e)
38	MANSFIELD	Customer 14	1567	10,012	8,960.01
39	MARLIN	Customer 14	1567	30,991	6,198.78
40	MART	Customer 14	1567	8,469	4,685.04
41	MCKINNEY	Customer 14	1567	24,128	5,731.72
42	MESQUITE	Customer 14	1567	22,550	9,493.42
43	MEXIA	Customer 14	1567	-	10,006.49
44	PLANO	Customer 14	1567	36,577	14,795.71
45	SAN ANGELO	Customer 14	1567	34,970	10,588.41
46	SAN ANGELO	Customer 14	1567	13,770	5,004.11
47	SNYDER	Customer 14	1567	32,679	6,304.87
48	STEPHENVILLE	Customer 14	1567	68,174	8,711.80
49	TERRELL	Customer 14	1567	31,416	6,211.74
50	VERNON	Customer 14	1567	11,560	4,851.49
51	WACO	Customer 14	1567	55,443	11,887.67
52	WICHITA FALLS	Customer 14	1567	93,474	14,525.68
53	ENNIS	Customer 15	3334	169,151	21,133.03
54	ARLINGTON	Customer 16	3507	281,846	53,444.31
55	RICHARDSON	Customer 16	3507	242,094	24,900.78
56	ARLINGTON	Customer 17	1263	50,271	173,386.87
57	DENTON	Customer 18	10430	337,443	-
58	FORT WORTH	Customer 19	1094	65,083	4,252.14
59	AUBREY	Customer 20	1742	15,743	629.72
60	DENTON	Customer 20	1742	33,735	1,349.40
61	FAIRVIEW	Customer 20	1742	156,468	6,258.72
62	JUSTIN	Customer 20	1742	54,032	2,161.28
63	MCKINNEY	Customer 20	1742	144,952	5,798.08
64	MCKINNEY	Customer 20	1742	398,523	15,940.92
65	PONDER	Customer 20	1742	1,188	47.52
66	WYLIE	Customer 20	1742	406,809	16,272.36
67	FORT WORTH	Customer 21	1069	606,288	17,625.73
68	WAXAHACHIE	Customer 22	1362	63,500	12,982.29
69	WACO	Customer 23	95775	107,672	77,167.52
70	FORT WORTH	Customer 24	101964	51,081	49,259.87
71	FORT WORTH	Customer 25	102606	5,740	5,885.40
72	DALLAS	Customer 26	106906	238,336	228,090.42
73	ARLINGTON	Customer 27	3728	4,576	3,189.92
74	CLEBURNE	Customer 27	3728	13,134	8,294.52

ATMOS ENERGY CORP., MID-TEX DIVISION
NON-STANDARD CONTRACT MARGINS
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No	Area	Customer	Customer Numbers	Usage MMBtu	Annual Margin Revenue
	(a)	(b)	(c)	(d)	(e)
75	DALLAS	Customer 27	3728	124,360	77,917.86
76	EULESS	Customer 27	3728	354,001	216,432.03
77	FORT WORTH	Customer 27	3728	6,258	4,222.76
78	GARLAND	Customer 27	3728	26,173	16,345.87
79	IRVING	Customer 27	3728	14,382	9,616.78
80	DALLAS	Customer 28	108026	49,003	47,035.49
81	WAXAHACHIE	Customer 29	112866	465,649	13,969.46
82	ARLINGTON	Customer 30	100379	158,853	148,154.61
83	Tariff Customers (Non-Tariff Revenue) - Plant Protection Fee				73,713.16
84					
85	Total Non-Standard Contract Margins and Non-Tariff Revenues			10,519,979	\$ 2,473,931

**ATMOS ENERGY CORP., MID-TEX DIVISION
TYPICAL BILL COMPARISON - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line							June 1, 2017	
							PROPOSED	CHANGE
1	Rate R @ 60 Ccf					<u>CURRENT</u>		
2	Customer charge					\$ 20.00		
3	Consumption charge	60	CCF	X \$ 0.09774 =	\$	5.86		
4	Rider GCR Part A	60	CCF	X \$ 0.27125 =	\$	16.28		
5	Rider GCR Part B	60	CCF	X \$ 0.26009 =	\$	15.61		
6	Subtotal				\$	57.75		
7	Rider FF & Rider TAX	\$ 57.75		X 0.07401 =	\$	4.27		
8	Total				\$	62.02		
9								
10	Customer charge						\$ 21.25	
11	Consumption charge	60	CCF	X \$ 0.13042 =	\$	7.83		
12	Rider GCR Part A	60	CCF	X \$ 0.27125 =	\$	16.28		
13	Rider GCR Part B	60	CCF	X \$ 0.26009 =	\$	15.61		
14	Subtotal				\$	60.97		
15	Revenue-related Tax Reimbursement	\$ 60.97		X 0.07401 =	\$	4.51		
16	Total				\$	65.48	\$	3.46
17								5.58%
18								
19	Rate C @ 300 Ccf					<u>CURRENT</u>	<u>PROPOSED</u>	<u>CHANGE</u>
20	Customer charge					\$ 40.25		
21	Consumption charge	300	CCF	X \$ 0.07143 =	\$	21.43		
22	Rider GCR Part A	300	CCF	X \$ 0.27125 =	\$	81.38		
23	Rider GCR Part B	300	CCF	X \$ 0.18780 =	\$	56.34		
24	Subtotal				\$	199.40		
25	Revenue-related Tax Reimbursement	\$ 199.40		X 0.07401 =	\$	14.76		
26	Total				\$	214.16		
27								
28	Customer charge						\$ 44.25	
29	Consumption charge	300	CCF	X \$ 0.08210 =	\$	24.63		
30	Rider GCR Part A	300	CCF	X \$ 0.27125 =	\$	81.38		
31	Rider GCR Part B	300	CCF	X \$ 0.18780 =	\$	56.34		
32	Subtotal				\$	206.60		
33	Revenue-related Tax Reimbursement	\$ 206.60		X 0.07401 =	\$	15.29		
34	Total				\$	221.89	\$	7.73
35								3.61%

**ATMOS ENERGY CORP., MID-TEX DIVISION
TYPICAL BILL COMPARISON - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016**

							<u>CURRENT</u>	<u>PROPOSED</u>	<u>CHANGE</u>
36	Rate I @ 300 MMBTU								
37	Customer charge						\$ 735.00		
38	Consumption charge	300	MMBTU	X	\$0.18910	=	\$ 56.73		
39	Consumption charge	0	MMBTU	X	\$0.13750	=	\$ -		
40	Consumption charge	0	MMBTU	X	\$0.02180	=	\$ -		
41	Rider GCR Part A	300	MMBTU	X	\$0.27776	=	\$ 83.33		
42	Rider GCR Part B	300	MMBTU	X	\$0.44062	=	\$ 132.19		
43	Subtotal						\$ 1,007.25		
44	Revenue-related Tax Reimbursement	\$ 1,007.25		X	0.07401	=	\$ 74.54		
45	Total						<u>\$ 1,081.79</u>		
46									
47	Customer charge							\$ 811.50	
48	Consumption charge	300	MMBTU	X	\$0.22430	=	\$ 67.29		
49	Consumption charge	0	MMBTU	X	\$0.16310	=	\$ -		
50	Consumption charge	0	MMBTU	X	\$0.02590	=	\$ -		
51	Rider GCR Part A	300	MMBTU	X	\$0.27776	=	\$ 83.33		
52	Rider GCR Part B	300	MMBTU	X	\$0.44062	=	\$ 132.19		
53	Subtotal						\$ 1,094.31		
54	Revenue-related Tax Reimbursement	\$ 1,094.31		X	0.07401	=	\$ 80.99		
55	Total						<u>\$ 1,175.30</u>	\$ 93.51	
56									8.64%
57	Rate T @ 300 MMBTU								
58	Customer charge						\$ 735.00		
59	Consumption charge	300	MMBTU	X	\$0.18910	=	\$ 56.73		
60	Consumption charge	0	MMBTU	X	\$0.13750	=	\$ -		
61	Consumption charge	0	MMBTU	X	\$0.02180	=	\$ -		
62	Rider GCR Part B	300	MMBTU	X	\$0.44062	=	\$ 132.19		
63	Subtotal						\$ 923.92		
64	Revenue-related Tax Reimbursement	\$ 923.92		X	0.07401	=	\$ 68.38		
65	Total						<u>\$ 992.30</u>		
66									
67	Customer charge							\$ 811.50	
68	Consumption charge	300	MMBTU	X	\$0.22430	=	\$ 67.29		
69	Consumption charge	0	MMBTU	X	\$0.16310	=	\$ -		
70	Consumption charge	0	MMBTU	X	\$0.02590	=	\$ -		
71	Rider GCR Part B	300	MMBTU	X	\$0.44062	=	\$ 132.19		
72	Subtotal						\$ 1,010.98		
73	Revenue-related Tax Reimbursement	\$ 1,010.98		X	0.07401	=	\$ 74.82		
74	Total						<u>\$ 1,085.80</u>	\$ 93.50	
75									9.42%

**ATMOS ENERGY CORP., MID-TEX DIVISION
 CITY OF DALLAS AVERAGE BILL COMPARISON - BASE RATES
 TEST YEAR ENDING SEPTEMBER 30, 2016**

Line							June 1, 2017	
							PROPOSED	CHANGE
1	Rate R @ 54.7 Ccf					CURRENT		
2	Customer charge					\$ 20.00		
3	Consumption charge	55	CCF	X	\$ 0.09774 =	\$ 5.35		
4	Rider GCR Part A	55	CCF	X	\$ 0.27125 =	\$ 14.84		
5	Rider GCR Part B	55	CCF	X	\$ 0.26009 =	\$ 14.23		
6	Subtotal					\$ 54.42		
7	Rider FF & Rider TAX				\$ 54.42 X 0.07401 =	\$ 4.03		
8	Total					\$ 58.45		
9								
10	Customer charge						\$ 21.25	
11	Consumption charge	55	CCF	X	\$ 0.13042 =	\$ 7.13		
12	Rider GCR Part A	55	CCF	X	\$ 0.27125 =	\$ 14.84		
13	Rider GCR Part B	55	CCF	X	\$ 0.26009 =	\$ 14.23		
14	Subtotal					\$ 57.45		
15	Revenue-related Tax Reimbursement				\$ 57.45 X 0.07401 =	\$ 4.25		
16	Total					\$ 61.70	\$ 3.25	
17								5.56%
18								
19	Rate C @ 516.1 Ccf					CURRENT	PROPOSED	CHANGE
20	Customer charge					\$ 40.25		
21	Consumption charge	516	CCF	X	\$ 0.07143 =	\$ 36.86		
22	Rider GCR Part A	516	CCF	X	\$ 0.27125 =	\$ 139.99		
23	Rider GCR Part B	516	CCF	X	\$ 0.18780 =	\$ 96.92		
24	Subtotal					\$ 314.02		
25	Revenue-related Tax Reimbursement				\$ 314.02 X 0.07401 =	\$ 23.24		
26	Total					\$ 337.26		
27								
28	Customer charge						\$ 44.25	
29	Consumption charge	516	CCF	X	\$ 0.08210 =	\$ 42.37		
30	Rider GCR Part A	516	CCF	X	\$ 0.27125 =	\$ 139.99		
31	Rider GCR Part B	516	CCF	X	\$ 0.18780 =	\$ 96.92		
32	Subtotal					\$ 323.53		
33	Revenue-related Tax Reimbursement				\$ 323.53 X 0.07401 =	\$ 23.94		
34	Total					\$ 347.47	\$ 10.21	
35								3.03%

**ATMOS ENERGY CORP., MID-TEX DIVISION
 CITY OF DALLAS AVERAGE BILL COMPARISON - BASE RATES
 TEST YEAR ENDING SEPTEMBER 30, 2016**

					<u>CURRENT</u>	<u>PROPOSED</u>	<u>CHANGE</u>
36	<u>Rate I @ 6501 MMBTU</u>						
37	Customer charge				\$ 735.00		
38	Consumption charge	1,500	MMBTU	X \$ 0.18910 =	\$ 283.65		
39	Consumption charge	3,500	MMBTU	X \$ 0.13750 =	\$ 481.25		
40	Consumption charge	1,501	MMBTU	X \$ 0.02180 =	\$ 32.73		
41	Rider GCR Part A	6,501	MMBTU	X \$ 0.27776 =	\$ 1,805.80		
42	Rider GCR Part B	6,501	MMBTU	X \$ 0.44062 =	\$ 2,864.60		
43	Subtotal				\$ 6,203.03		
44	Revenue-related Tax Reimbursement	\$ 6,203.03		X 0.07401 =	\$ 459.07		
45	Total				<u>\$ 6,662.10</u>		
46							
47	Customer charge					\$ 811.50	
48	Consumption charge	1,500	MMBTU	X \$ 0.22430 =		\$ 336.45	
49	Consumption charge	3,500	MMBTU	X \$ 0.16310 =		\$ 570.85	
50	Consumption charge	1,501	MMBTU	X \$ 0.02590 =		\$ 38.88	
51	Rider GCR Part A	6,501	MMBTU	X \$ 0.27776 =		\$ 1,805.80	
52	Rider GCR Part B	6,501	MMBTU	X \$ 0.44062 =		\$ 2,864.60	
53	Subtotal					\$ 6,428.08	
54	Revenue-related Tax Reimbursement	\$ 6,428.08		X 0.07401 =		\$ 475.72	
55	Total					<u>\$ 6,903.80</u>	\$ 241.70
56							
57	<u>Rate T @ 6501 MMBTU</u>						3.63%
58	Customer charge				\$ 735.00		
59	Consumption charge	1,500	MMBTU	X \$ 0.18910 =	\$ 283.65		
60	Consumption charge	3,500	MMBTU	X \$ 0.13750 =	\$ 481.25		
61	Consumption charge	1,501	MMBTU	X \$ 0.02180 =	\$ 32.73		
62	Rider GCR Part B	6,501	MMBTU	X \$ 0.44062 =	\$ 2,864.60		
63	Subtotal				\$ 4,397.23		
64	Revenue-related Tax Reimbursement	\$ 4,397.23		X 0.07401 =	\$ 325.42		
65	Total				<u>\$ 4,722.65</u>		
66							
67	Customer charge					\$ 811.50	
68	Consumption charge	1,500	MMBTU	X \$ 0.22430 =		\$ 336.45	
69	Consumption charge	3,500	MMBTU	X \$ 0.16310 =		\$ 570.85	
70	Consumption charge	1,501	MMBTU	X \$ 0.02590 =		\$ 38.88	
71	Rider GCR Part B	6,501	MMBTU	X \$ 0.44062 =		\$ 2,864.60	
72	Subtotal					\$ 4,622.28	
73	Revenue-related Tax Reimbursement	\$ 4,622.28		X 0.07401 =		\$ 342.08	
74	Total					<u>\$ 4,964.36</u>	\$ 241.71
75							
							5.12%

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT PROPOSED RATES - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line	Description (a)	Total (b)	Reference (c)
Rate R			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$ 21.25	WP_J-5
3			
4	Consumption Charge (\$/Ccf)	\$ 0.13042	WP_J-5
5			
6	Rider GCR Part A	\$ 0.27125	Schedule H
7	Rider GCR Part B	\$ 0.26009	Schedule I
8			
9	<u>Billing Units (1):</u>		
10	Bills	17,967,024	WP_J-1 Page 1 Col. (b) Ln. 11
11	Total CCF	<u>819,180,191</u>	WP_J-1 Page 1 Col. (b) Ln. 12
12			
13	<u>Proposed Revenue:</u>		
14	Customer Charge	\$ 381,799,260	Ln 2 times Ln 10
15	Consumption Charge	<u>106,837,480</u>	Ln 4 times Ln 11
16	Base Revenue	\$ 488,636,740	Ln 14 plus Ln 15
17	Rider GCR Part A	222,202,627	Ln 6 times Ln 11
18	Rider GCR Part B	<u>213,058,717</u>	Ln 7 times Ln 11
19	Subtotal	\$ 923,898,084	Sum Ln 16 through Ln 18
20	Revenue Related Taxes	68,374,602	Ln 19 times WP_5.1 excel cell G36
21			
22	Total Proposed Revenue- Rate R	<u>\$ 992,272,686</u>	Ln 19 plus Ln 20
23			
24	Note 1: See Billing Determinants Study for details.		

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT PROPOSED RATES - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line	Description (a)	Total (b)	Reference (c)
Rate C			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$ 44.25	WP_J-5
3			
4	Consumption Charge (\$/Ccf)	\$ 0.08210	WP_J-5
5			
6	Rider GCR Part A	\$ 0.27125	Schedule H
7	Rider GCR Part B	\$ 0.18780	Schedule I
8			
9	<u>Billing Units (1):</u>		
10	Bills	1,469,472	WP_J-1 Page 2 Col. (b) Ln. 11
11	Total CCF	<u>541,316,781</u>	WP_J-1 Page 2 Col. (b) Ln. 12
12			
13	<u>Proposed Revenue:</u>		
14	Customer Charge	\$ 65,024,136	Ln 2 times Ln 10
15	Consumption Charge	<u>44,442,108</u>	Ln 4 times Ln 11
16	Base Revenue	\$ 109,466,244	Ln 14 plus Ln 15
17	Rider GCR Part A	146,832,177	Ln 6 times Ln 11
18	Rider GCR Part B	<u>101,659,100</u>	Ln 7 times Ln 11
19	Subtotal	\$ 357,957,520	Sum Ln 16 through Ln 18
20	Revenue Related Taxes	26,491,237	Ln 19 times WP_5.1 excel cell G36
21			
22	Total Proposed Revenue- Rate C	<u>\$ 384,448,757</u>	Ln 19 plus Ln 20
23			
24	Note 1: See Billing Determinants Study for details.		

**ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT PROPOSED RATES - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016**

Line	Description (a)	Total (b)	Reference (c)
Rate I & T			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$ 811.50	WP_J-5
3			
4	Block 1 (\$/MMBTU)	\$ 0.22430	WP_J-5
5	Block 2 (\$/MMBTU)	\$ 0.16310	WP_J-5
6	Block 3 (\$/MMBTU)	\$ 0.02590	WP_J-5
7			
8			
9			
10			
11			
12	Rider GCR Part A	\$ 2.7125	Schedule H
13	Rider GCR Part B	\$ 0.4406	Schedule I
14			
15			
16	<u>Billing Units (1):</u>		
17	Bills	9,384	WP_J-1 Page 3 Col. (b) Ln. 18
18	Block 1	10,088,952	WP_J-1 Page 3 Col. (b) Ln. 19
19	Block 2	11,061,108	WP_J-1 Page 3 Col. (b) Ln. 20
20	Block 3	19,784,169	WP_J-1 Page 3 Col. (b) Ln. 21
21	Total MMBTU	<u>40,934,229</u>	
22			
23	Sales Volumes	<u>1,421,345</u>	WP_J-1
24			
25	<u>Proposed Revenue:</u>		
26	Customer Charge	\$ 7,615,116	Ln 2 times Ln 17
27	Block 1	2,262,952	Ln 4 times Ln 18
28	Block 2	1,804,067	Ln 5 times Ln 19
29	Block 3	512,410	Ln 6 times Ln 20
30	Base Revenue	\$ 12,194,545	Sum Ln 26 through Ln 29
31	Rider GCR Part A	3,765,037	Ln 12 times Ln 23
32	Rider GCR Part B	18,036,477	Ln 13 times Ln 21
33	Subtotal	\$ 33,996,059	Sum Ln 30 through Ln 32
34	Revenue Related Taxes	2,515,934	Ln 33 times WP_5.1 excel cell G36
35			
36	Total Proposed Revenue- Rate I&T	<u>\$ 36,511,994</u>	Ln 33 plus Ln 34

ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF PROPOSED REVENUES BY AREA - RATE R - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Area	Adjusted Customer Charges	Customer Charge Revenue	Adjusted Volume	Consumption Revenue	Base Rate Revenue	Part A	Part B	Subtotal	Rider FF & Rider TAX	Proposed Revenue	Amount Change	Percentage Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	CITY OF DALLAS	2,460,664	\$ 52,289,103	134,616,589	\$ 17,556,696	\$ 69,845,799	\$ 36,514,750	\$ 35,012,123	\$ 141,372,672	\$ 10,462,518	\$ 151,835,190	\$ 8,028,307	5.58%
2	OTHER MID-TEX	15,506,360	329,510,157	654,563,601	89,280,785	418,790,942	185,687,877	178,046,594	782,525,412	57,912,084	840,437,496	44,844,599	5.54%
3													
4	TOTAL	17,967,024	\$ 381,799,260	819,180,191	\$ 106,837,480	\$ 488,636,740	\$ 222,202,627	\$ 213,058,717	\$ 923,898,084	\$ 68,374,602	\$ 992,272,686	\$ 52,872,906	5.63%

ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF PROPOSED REVENUES BY AREA - RATE C - BASE RATES
TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Area	Adjusted Customer Charges	Customer Charge Revenue	Adjusted Volume	Consumption Revenue	Base Rate Revenue	Part A	Part B	Subtotal	Rider FF & Rider TAX	Proposed Revenue	Amount Change	Percentage Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	CITY OF DALLAS	239,813	\$ 10,611,719	123,761,693	\$ 10,160,827	\$ 20,772,546	\$ 33,570,332	\$ 23,242,383	\$ 77,585,262	\$ 5,741,625	\$ 83,327,087	\$ 2,448,507	3.03%
2	OTHER MID-TEX	1,229,659	54,412,417	417,555,188	34,281,281	88,693,698	113,261,845	78,416,717	280,372,259	20,749,411	301,121,670	10,067,685	3.46%
3													
4	TOTAL	1,469,472	\$ 65,024,136	541,316,781	\$ 44,442,108	\$ 109,466,244	\$ 146,832,177	\$ 101,659,100	\$ 357,957,520	\$ 26,491,237	\$ 384,448,757	\$ 12,516,192	3.37%

ATMOS ENERGY CORP., MID-TEX DIVISION
 CALCULATION OF PROPOSED REVENUES BY AREA - RATE & T - BASE RATES
 TEST YEAR ENDING SEPTEMBER 30, 2016

Line No.	Area	Adjusted Meter Charges	Customer Charge Revenue	Sales Volume	Transportation Volume	Total Volume	Volume Block 1	Volume Block 2	Volume Block 3	Consumption Revenue Block 1	Consumption Revenue Block 2	Consumption Revenue Block 3	Total Consumption Revenue	Base Rate Revenue	Part A	Part B	Subtotal	Rider FF & Rider TAX	Proposed Revenue	Amount Change	Percentage Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
1	CITY OF DALLAS	1,236	\$ 1,003,014	69,892	7,935,696	8,035,588	1,560,262	2,115,015	4,370,191	\$ 347,751	\$ 344,959	\$ 113,188	\$ 805,898	\$ 1,808,912	\$ 264,608	\$ 3,540,648	\$ 5,614,166	\$ 415,486	\$ 6,029,652	\$ 237,559	4.10%
2	OTHER MID-TEX	8,148	8,812,102	1,321,453	31,577,188	32,898,641	8,538,570	8,948,093	15,413,978	1,915,201	1,459,108	399,222	3,773,531	10,385,833	3,500,431	14,495,829	28,381,893	2,100,449	30,482,342	1,306,096	4.48%
3																					
4	TOTAL	1,236	\$ 7,815,116	99,892	39,512,884	40,934,229	10,098,832	11,061,108	19,784,169	\$ 2,262,952	\$ 1,804,067	\$ 512,410	\$ 4,579,429	\$ 12,194,545	\$ 3,765,037	\$ 18,036,477	\$ 33,996,059	\$ 2,515,934	\$ 36,511,994	\$ 1,543,655	4.41%

ATMOS ENERGY CORP., MID-TEX DIVISION
PROPOSED TARIFF STRUCTURE
TEST YEAR ENDING SEPTEMBER 30, 2016

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Proposed Change In Rates:		\$ 66,927,821		Schedule A						
2	Proposed Change In Rates without Revenue Related Taxes:		\$ 62,316,021		Ln 1 divided by factor on WP_F-5.1						
3											
4											
5											
6		Revenue Requirements	Allocations								
7	Residential	\$ 311,429,186	78.99%		Per GUD 9869 Final Order						
8	Commercial	73,730,840	18.70%		Per GUD 9869 Final Order						
9	Industrial and Transportation	9,085,159	2.30%		Per GUD 9869 Final Order						
10	Net Revenue Requirements GUD No. 9869	<u>\$ 394,245,186</u>									
11											
12											
13											
14											
15											

With Proportional Increase:				
		Current	Prospective	Revenues
20	Residential Base Charge w/ Rider IR	\$ 20.00	\$ 1.37	\$ 24,612,891
21	Residential Consumption Charge	\$ 0.09774	\$ 0.03005	24,612,891
22	Commercial Base Charge w/ Rider IR	\$ 40.25	\$ 3.97	5,827,100
23	Commercial Consumption Charge	\$ 0.07143	\$ 0.01076	5,827,100
24	I&T Base Charge	\$ 735.00	\$ 76.52	718,019
25	I&T Consumption Charge Tier 1 MMBTU	\$ 0.1891	\$ 0.0352	354,882
26	I&T Consumption Charge Tier 2 MMBTU	\$ 0.1375	\$ 0.0256	282,910
27	I&T Consumption Charge Tier 3 MMBTU	\$ 0.0218	\$ 0.0041	80,227
28				<u>\$ 62,316,021</u>

With Customer Charges Rounded Off:				
	Proposed Change	Proposed Change In Revenues	Proposed Rates	Proposed Revenues
Residential Base Charge	\$ 1.25	\$ 22,458,780	\$ 21.25	\$ 381,799,260
Residential Consumption Charge	\$ 0.03268	26,770,809	\$ 0.13042	106,837,480
Commercial Base Charge	\$ 4.00	5,877,888	\$ 44.25	65,024,136
Commercial Consumption Charge	\$ 0.01067	5,775,850	\$ 0.08210	44,442,108
I&T Base Charge	\$ 76.50	717,876	\$ 811.50	7,615,116
I&T Consumption Charge Tier 1 MMBTU	\$ 0.0352	355,131	\$ 0.2243	2,262,952
I&T Consumption Charge Tier 2 MMBTU	\$ 0.0256	283,164	\$ 0.1631	1,804,067
I&T Consumption Charge Tier 3 MMBTU	\$ 0.0041	81,115	\$ 0.0259	512,410
		<u>\$ 62,320,613</u>		<u>\$ 610,297,529</u>

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue		Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
							Per Book Volume	Charge Revenue				
1	ABILENE	ABILENE REGIONAL AIRPORT		314,261	2,753	317,014	\$ 6,340,282	10,726,927	111,996	1,294,139	12,133,063	\$ 1,185,886
2	ABILENE	ABILENE REGIONAL AIRPORT	O	2,372	21	2,393	47,856	104,894	1,095	12,655	118,644	11,596
3	ALBANY	ABILENE REGIONAL AIRPORT	I	6,714	59	6,773	135,456	221,872	2,316	26,768	250,956	24,528
4	ALBANY	ABILENE REGIONAL AIRPORT	O	448	4	452	9,038	15,517	162	1,872	17,551	1,715
5	ANSON	ABILENE REGIONAL AIRPORT	I	6,434	56	6,490	129,807	235,554	2,459	28,418	266,431	26,041
6	ANSON	ABILENE REGIONAL AIRPORT	O	60	1	61	1,211	2,291	24	276	2,591	253
7	BAIRD	ABILENE REGIONAL AIRPORT	I	4,848	42	4,890	97,809	162,938	1,701	18,657	184,296	18,013
8	BAIRD	ABILENE REGIONAL AIRPORT	O	155	1	156	3,127	6,553	68	791	7,412	724
9	BALLINGER	ABILENE REGIONAL AIRPORT	I	13,147	113	13,262	265,244	410,319	4,284	49,503	484,106	45,362
10	BALLINGER	ABILENE REGIONAL AIRPORT	O	2,124	19	2,143	42,852	69,678	727	8,406	78,812	7,703
11	BANGS	ABILENE REGIONAL AIRPORT	I	4,850	42	4,892	97,850	118,870	1,241	14,341	134,452	13,141
12	BANGS	ABILENE REGIONAL AIRPORT	O	415	4	419	8,373	12,147	127	1,465	13,739	1,343
13	BLACKWELL	ABILENE REGIONAL AIRPORT	I	882	8	890	17,795	26,201	274	3,161	29,636	2,897
14	BLACKWELL	ABILENE REGIONAL AIRPORT	O	56	0	56	1,130	1,802	19	217	2,038	199
15	BLANKET	ABILENE REGIONAL AIRPORT	I	1,035	9	1,044	20,881	33,232	347	4,009	37,588	3,674
16	BLANKET	ABILENE REGIONAL AIRPORT	O	168	1	169	3,389	5,630	59	679	6,388	622
17	BRONTE	ABILENE REGIONAL AIRPORT	I	2,213	19	2,232	44,648	54,460	569	6,570	61,599	6,021
18	BRONTE	ABILENE REGIONAL AIRPORT	O	150	1	151	3,026	3,670	38	443	4,151	406
19	BROWNWOOD	ABILENE REGIONAL AIRPORT	I	49,127	430	49,557	991,148	1,519,278	15,862	183,292	1,718,432	167,960
20	BROWNWOOD	ABILENE REGIONAL AIRPORT	O	1,804	16	1,820	36,396	52,075	544	6,282	58,901	5,757
21	BUFFALO GAP	ABILENE REGIONAL AIRPORT	I	1,124	10	1,134	22,677	34,758	363	4,193	39,314	3,843
22	BUFFALO GAP	ABILENE REGIONAL AIRPORT	O	241	2	243	4,862	10,884	114	1,313	12,311	1,203
23	CARBON	ABILENE REGIONAL AIRPORT	I	744	7	751	15,010	21,900	229	2,642	24,771	2,421
24	CARBON	ABILENE REGIONAL AIRPORT	O	48	0	48	968	1,693	18	204	1,915	187
25	CISCO	ABILENE REGIONAL AIRPORT	I	9,579	84	9,663	193,258	326,509	3,409	39,391	369,310	36,096
26	CISCO	ABILENE REGIONAL AIRPORT	O	399	3	402	8,050	21,043	220	2,539	23,801	2,326
27	CLYDE	ABILENE REGIONAL AIRPORT	I	7,359	64	7,423	148,469	238,066	2,486	28,721	269,273	26,319
28	CLYDE	ABILENE REGIONAL AIRPORT	O	1,001	9	1,010	20,195	37,625	393	4,539	42,557	4,160
29	COLEMAN	ABILENE REGIONAL AIRPORT	I	16,050	141	16,191	323,812	543,339	5,673	65,551	614,563	60,067
30	COLEMAN	ABILENE REGIONAL AIRPORT	O	1,091	10	1,101	22,011	36,527	381	4,407	41,315	4,038
31	COLORADO CITY	ABILENE REGIONAL AIRPORT	I	11,892	104	11,996	239,924	384,668	4,016	46,408	435,092	42,526
32	COLORADO CITY	ABILENE REGIONAL AIRPORT	O	167	1	168	3,369	6,831	71	824	7,726	756
33	COMANCHE	ABILENE REGIONAL AIRPORT	I	11,706	103	11,809	236,171	332,527	3,472	40,117	376,116	36,762
34	COMANCHE	ABILENE REGIONAL AIRPORT	O	227	2	229	4,580	7,356	77	887	8,320	813
35	DE LEON	ABILENE REGIONAL AIRPORT	I	6,265	55	6,320	126,398	195,623	2,042	23,601	221,266	21,627
36	DE LEON	ABILENE REGIONAL AIRPORT	O	502	4	506	10,128	14,836	155	1,790	16,781	1,640
37	EARLY	ABILENE REGIONAL AIRPORT	I	3,582	31	3,613	72,268	94,200	984	11,365	106,549	10,414
38	EARLY	ABILENE REGIONAL AIRPORT	O	1,359	12	1,371	27,418	40,388	422	4,873	45,693	4,465
39	EASTLAND	ABILENE REGIONAL AIRPORT	I	9,249	81	9,330	186,601	303,688	3,171	36,638	343,496	33,573
40	EASTLAND	ABILENE REGIONAL AIRPORT	O	1,904	17	1,921	38,414	65,217	681	7,868	73,766	7,210
41	GORDON	ABILENE REGIONAL AIRPORT	I	1,662	15	1,677	33,531	52,684	550	6,356	59,590	5,824
42	GORDON	ABILENE REGIONAL AIRPORT	O	889	8	897	17,936	26,314	275	3,175	29,763	2,909
43	GORMAN	ABILENE REGIONAL AIRPORT	I	3,548	31	3,579	71,582	97,490	1,018	11,762	110,270	10,778
44	GORMAN	ABILENE REGIONAL AIRPORT	O	176	2	178	3,551	7,008	73	845	7,927	775
45	HAMLIN	ABILENE REGIONAL AIRPORT	I	6,715	59	6,774	135,477	228,818	2,389	27,606	258,812	25,296
46	HAMLIN	ABILENE REGIONAL AIRPORT	O	145	1	146	2,925	6,924	72	835	7,832	766
47	HASKELL	ABILENE REGIONAL AIRPORT	I	10,707	94	10,801	216,016	374,703	3,912	45,206	423,820	41,424
48	HASKELL	ABILENE REGIONAL AIRPORT	O	306	3	309	6,174	12,286	128	1,482	13,897	1,358
49	HAWLEY	ABILENE REGIONAL AIRPORT	I	1,157	10	1,167	23,343	35,274	368	4,256	39,898	3,900
50	HAWLEY	ABILENE REGIONAL AIRPORT	O	78	1	79	1,574	2,695	28	325	3,048	298
51	IMPACT	ABILENE REGIONAL AIRPORT	I	84	1	85	1,895	3,479	36	420	3,936	385
52	LAWN	ABILENE REGIONAL AIRPORT	I	1,022	9	1,031	20,619	35,009	366	4,224	39,598	3,870
53	LAWN	ABILENE REGIONAL AIRPORT	O	48	0	48	968	1,660	17	200	1,878	184
54	LORAIN	ABILENE REGIONAL AIRPORT	I	1,895	17	1,912	38,232	65,732	686	7,930	74,348	7,287
55	LORAIN	ABILENE REGIONAL AIRPORT	O	60	1	61	1,211	1,503	16	181	1,700	166
56	LUEDERS	ABILENE REGIONAL AIRPORT	I	1,026	9	1,035	20,700	33,048	345	3,987	37,380	3,654
57	LUEDERS	ABILENE REGIONAL AIRPORT	O	126	1	127	2,542	4,075	43	492	4,609	451

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue		Customer Growth Adjustment	Weather		Normalized Consumption Revenue
							Per Book Volume	Adjusted Volume		Normalization	Adjusted Volume	
58	MERKEL	ABILENE REGIONAL AIRPORT	I	6,446	56	6,502	130,049	220,228	2,299	26,569	249,096	24,347
59	MERKEL	ABILENE REGIONAL AIRPORT	O	264	2	266	5,326	9,582	100	1,156	10,838	1,059
60	MILES	ABILENE REGIONAL AIRPORT	I	2,129	19	2,148	42,953	60,108	628	7,252	67,987	6,645
61	MILES	ABILENE REGIONAL AIRPORT	O	411	4	415	8,292	14,687	153	1,772	16,612	1,624
62	MORAN	ABILENE REGIONAL AIRPORT	I	750	7	757	15,131	20,560	215	2,480	23,255	2,273
63	MORAN	ABILENE REGIONAL AIRPORT	O	130	1	131	2,623	5,385	56	648	6,089	595
64	NOVICE	ABILENE REGIONAL AIRPORT	I	607	5	612	12,246	19,254	201	2,323	21,778	2,129
65	NOVICE	ABILENE REGIONAL AIRPORT	O	66	1	67	1,332	1,940	20	234	2,194	214
66	PUTNAM	ABILENE REGIONAL AIRPORT	I	232	2	234	4,681	7,151	75	863	8,088	791
67	RANGER	ABILENE REGIONAL AIRPORT	I	6,684	59	6,743	134,851	224,321	2,342	27,063	263,726	24,799
68	RANGER	ABILENE REGIONAL AIRPORT	O	607	5	612	12,246	22,682	237	2,736	25,655	2,508
69	ROBERT LEE	ABILENE REGIONAL AIRPORT	I	3,513	31	3,544	70,876	93,009	971	11,221	105,202	10,282
70	ROBERT LEE	ABILENE REGIONAL AIRPORT	O	103	1	104	2,078	2,480	26	299	2,805	274
71	ROBY	ABILENE REGIONAL AIRPORT	I	1,920	17	1,937	38,736	61,863	646	7,463	69,973	6,839
72	ROBY	ABILENE REGIONAL AIRPORT	O	154	1	155	3,107	5,106	53	616	5,775	564
73	ROCHESTER	ABILENE REGIONAL AIRPORT	I	1,133	10	1,143	22,859	40,904	427	4,935	46,286	4,522
74	ROCHESTER	ABILENE REGIONAL AIRPORT	O	261	2	263	5,266	10,256	107	1,237	11,600	1,134
75	ROSCOE	ABILENE REGIONAL AIRPORT	I	3,556	31	3,587	71,743	127,270	1,329	15,354	143,954	14,070
76	ROSCOE	ABILENE REGIONAL AIRPORT	O	104	1	105	2,098	4,216	44	509	4,769	466
77	ROTAN	ABILENE REGIONAL AIRPORT	I	5,282	46	5,328	106,565	162,674	1,698	19,626	183,998	17,984
78	ROTAN	ABILENE REGIONAL AIRPORT	O	669	6	675	13,487	22,515	235	2,716	25,468	2,489
79	RULE	ABILENE REGIONAL AIRPORT	I	2,276	20	2,296	45,919	84,854	886	10,237	95,977	9,381
80	RULE	ABILENE REGIONAL AIRPORT	O	49	0	49	989	2,319	24	280	2,623	256
81	SAN ANGELO	ABILENE REGIONAL AIRPORT	I	231,979	2,032	234,011	4,680,226	6,503,096	67,897	784,559	7,355,552	718,932
82	SAN ANGELO	ABILENE REGIONAL AIRPORT	O	3,908	34	3,942	78,845	120,748	1,261	14,567	136,576	13,349
83	SANTA ANNA	ABILENE REGIONAL AIRPORT	I	3,522	31	3,553	71,057	101,663	1,061	12,265	114,989	11,239
84	SANTA ANNA	ABILENE REGIONAL AIRPORT	O	96	1	97	1,937	3,926	41	474	4,441	434
85	SNYDER	ABILENE REGIONAL AIRPORT	I	32,699	286	32,985	659,709	1,072,113	11,194	129,344	1,212,651	118,524
86	SNYDER	ABILENE REGIONAL AIRPORT	O	1,523	13	1,536	30,727	58,632	612	7,074	66,317	6,482
87	STAMFORD	ABILENE REGIONAL AIRPORT	I	10,363	91	10,454	209,076	374,291	3,908	45,156	423,355	41,379
88	STAMFORD	ABILENE REGIONAL AIRPORT	O	576	5	581	11,621	26,884	281	3,243	30,408	2,972
89	STRAWN	ABILENE REGIONAL AIRPORT	I	2,346	21	2,367	47,331	60,091	627	7,250	67,988	6,643
90	STRAWN	ABILENE REGIONAL AIRPORT	O	73	1	74	1,473	1,902	20	229	2,151	210
91	SWEETWATER	ABILENE REGIONAL AIRPORT	I	33,169	291	33,460	669,192	1,037,749	10,835	125,198	1,173,782	114,725
92	SWEETWATER	ABILENE REGIONAL AIRPORT	O	325	3	328	6,557	12,535	131	1,512	14,178	1,386
93	TRENT	ABILENE REGIONAL AIRPORT	I	851	7	858	17,169	29,839	312	3,600	33,750	3,299
94	TRENT	ABILENE REGIONAL AIRPORT	O	42	0	42	847	1,056	11	127	1,194	117
95	TUSCOLA	ABILENE REGIONAL AIRPORT	I	1,881	16	1,897	37,950	60,746	634	7,329	68,709	6,716
96	TUSCOLA	ABILENE REGIONAL AIRPORT	O	134	1	135	2,703	5,015	52	605	5,672	554
97	TYE	ABILENE REGIONAL AIRPORT	I	2,188	19	2,207	44,143	65,861	688	7,946	74,494	7,281
98	TYE	ABILENE REGIONAL AIRPORT	O	72	1	73	1,453	4,821	50	582	5,453	533
99	WINTERS	ABILENE REGIONAL AIRPORT	I	9,488	83	9,571	191,422	291,030	3,039	35,111	329,180	32,174
100	WINTERS	ABILENE REGIONAL AIRPORT	O	380	3	383	7,667	14,228	149	1,716	16,093	1,573
101	AUSTIN	AUSTIN-BERGSTROM AIRPORT	I	96,187	843	97,030	1,940,593	2,415,885	25,223	413,221	2,854,330	278,982
102	AUSTIN	AUSTIN-BERGSTROM AIRPORT	O	85,593	750	86,343	1,726,867	2,451,166	25,592	419,256	2,896,014	283,056
103	BANDERA	AUSTIN-BERGSTROM AIRPORT	I	2,563	22	2,585	51,709	47,784	499	8,173	56,456	5,518
104	BANDERA	AUSTIN-BERGSTROM AIRPORT	O	377	3	380	7,606	8,446	88	1,445	9,979	975
105	BARTLETT	AUSTIN-BERGSTROM AIRPORT	I	5,103	45	5,148	102,954	142,260	1,485	24,333	168,078	16,428
106	BARTLETT	AUSTIN-BERGSTROM AIRPORT	O	24	0	24	484	725	8	124	857	84
107	BELTON	AUSTIN-BERGSTROM AIRPORT	I	21,481	188	21,669	433,384	536,996	5,607	91,850	634,452	62,011
108	BELTON	AUSTIN-BERGSTROM AIRPORT	O	12	0	12	242	253	3	43	299	29
109	BERTRAM	AUSTIN-BERGSTROM AIRPORT	I	2,407	21	2,428	48,562	54,422	568	9,309	64,299	6,285
110	BERTRAM	AUSTIN-BERGSTROM AIRPORT	O	117	1	118	2,360	2,491	26	426	2,943	286
111	BRYAN	AUSTIN-BERGSTROM AIRPORT	I	202,159	1,771	203,930	4,078,601	5,012,887	52,338	857,421	5,922,646	578,979
112	BRYAN	AUSTIN-BERGSTROM AIRPORT	O	2,813	25	2,838	56,753	70,149	732	11,999	82,880	8,101
113	BUCKHOLTS	AUSTIN-BERGSTROM AIRPORT	I	836	7	843	16,866	20,215	211	3,458	23,863	2,334
114	BURNET	AUSTIN-BERGSTROM AIRPORT	I	13,400	117	13,517	270,348	312,421	3,262	53,437	369,120	36,078

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue		Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
							Per Book Volume	Charge Revenue				
115	BURNET	AUSTIN-BERGSTROM AIRPORT	O	223	2	225	4,499	8,941	93	1,529	10,564	1,033
116	CALDWELL	AUSTIN-BERGSTROM AIRPORT	I	10,752	94	10,846	216,924	255,375	2,666	43,680	301,722	29,490
117	CALDWELL	AUSTIN-BERGSTROM AIRPORT	O	1,513	13	1,526	30,525	37,282	389	6,377	44,048	4,305
118	CAMERON	AUSTIN-BERGSTROM AIRPORT	I	15,444	135	15,579	311,586	387,911	4,050	66,350	458,310	44,795
119	CAMERON	AUSTIN-BERGSTROM AIRPORT	O	692	6	698	13,961	17,269	180	2,954	20,403	1,994
120	CEDAR PARK	AUSTIN-BERGSTROM AIRPORT	I	165,650	1,451	167,101	3,342,024	5,042,569	52,648	862,498	5,957,716	582,307
121	CEDAR PARK	AUSTIN-BERGSTROM AIRPORT	O	14,461	127	14,588	291,754	450,077	4,699	76,983	531,759	51,974
122	COLLEGE STATION	AUSTIN-BERGSTROM AIRPORT	I	192,016	1,682	193,698	3,873,964	4,400,097	45,940	752,608	5,198,645	508,116
123	COLLEGE STATION	AUSTIN-BERGSTROM AIRPORT	O	1,070	9	1,079	21,587	19,499	204	3,335	23,038	2,252
124	FREDERICKSBURG	AUSTIN-BERGSTROM AIRPORT	I	39,307	344	39,651	793,027	1,025,990	10,712	175,489	1,212,191	118,480
125	FREDERICKSBURG	AUSTIN-BERGSTROM AIRPORT	O	1,398	12	1,410	28,205	89,674	936	15,338	105,949	10,355
126	GEORGETOWN	AUSTIN-BERGSTROM AIRPORT	I	193,079	1,691	194,770	3,895,410	4,964,005	51,828	849,060	5,864,892	573,235
127	GEORGETOWN	AUSTIN-BERGSTROM AIRPORT	O	18,991	166	19,157	383,147	512,405	5,350	87,643	605,398	59,172
128	GRANGER	AUSTIN-BERGSTROM AIRPORT	I	4,719	41	4,760	95,207	119,866	1,251	20,502	141,619	13,842
129	GRANGER	AUSTIN-BERGSTROM AIRPORT	O	259	2	261	5,225	10,718	112	1,833	12,663	1,238
130	HARKER HEIGHTS	AUSTIN-BERGSTROM AIRPORT	I	22,262	195	22,457	449,141	557,264	5,818	95,316	658,398	64,352
131	HOLLAND	AUSTIN-BERGSTROM AIRPORT	I	1,701	15	1,716	34,316	42,561	444	7,280	50,285	4,915
132	HOLLAND	AUSTIN-BERGSTROM AIRPORT	O	81	1	82	1,634	2,162	23	370	2,564	250
133	HUTTO	AUSTIN-BERGSTROM AIRPORT	I	16,523	145	16,668	333,355	402,185	4,199	68,791	475,175	46,444
134	HUTTO	AUSTIN-BERGSTROM AIRPORT	O	7,051	62	7,113	142,255	192,216	2,007	32,877	227,101	22,197
135	KERRVILLE	AUSTIN-BERGSTROM AIRPORT	I	41,075	360	41,435	828,697	1,099,959	11,484	188,141	1,299,585	127,021
136	KERRVILLE	AUSTIN-BERGSTROM AIRPORT	O	9,294	81	9,375	187,508	237,590	2,481	40,638	280,709	27,436
137	KILLEEN	AUSTIN-BERGSTROM AIRPORT	I	84,213	738	84,951	1,699,015	2,011,259	20,999	344,013	2,376,271	232,257
138	KURTEN	AUSTIN-BERGSTROM AIRPORT	I	169	1	170	3,410	4,174	44	714	4,932	482
139	LEANDER	AUSTIN-BERGSTROM AIRPORT	I	102,158	895	103,053	2,061,059	3,082,945	32,188	527,317	3,642,451	356,013
140	LEANDER	AUSTIN-BERGSTROM AIRPORT	O	28,279	248	28,527	570,535	742,213	7,749	126,951	85,709	85,709
141	LEXINGTON	AUSTIN-BERGSTROM AIRPORT	I	2,621	23	2,644	52,879	58,593	612	10,022	69,226	6,766
142	LEXINGTON	AUSTIN-BERGSTROM AIRPORT	O	373	3	376	7,525	8,686	91	1,486	10,262	1,003
143	LITTLE RIVER ACADEMY	AUSTIN-BERGSTROM AIRPORT	I	2,727	24	2,751	55,016	63,819	666	10,916	75,401	7,370
144	LLANO	AUSTIN-BERGSTROM AIRPORT	I	6,186	54	6,240	124,804	124,014	1,295	21,212	146,520	14,321
145	LLANO	AUSTIN-BERGSTROM AIRPORT	O	73	1	74	1,473	1,114	12	191	1,317	129
146	MANOR	AUSTIN-BERGSTROM AIRPORT	I	2,748	24	2,772	55,441	75,031	783	12,834	88,648	8,684
147	MANOR	AUSTIN-BERGSTROM AIRPORT	O	237	2	239	4,782	6,062	63	1,037	7,162	700
148	MARBLE FALLS	AUSTIN-BERGSTROM AIRPORT	I	9,526	83	9,609	192,189	175,432	1,832	30,007	207,271	20,259
149	MARBLE FALLS	AUSTIN-BERGSTROM AIRPORT	O	78	1	79	1,574	2,353	25	402	2,780	272
150	NOLANVILLE	AUSTIN-BERGSTROM AIRPORT	I	5,175	45	5,220	104,407	113,035	1,180	19,334	133,649	13,053
151	NOLANVILLE	AUSTIN-BERGSTROM AIRPORT	O	106	1	107	2,139	1,689	18	289	1,996	195
152	PFLUGERVILLE	AUSTIN-BERGSTROM AIRPORT	I	167,866	1,471	169,337	3,386,732	4,616,442	48,199	789,612	5,464,253	533,099
153	PFLUGERVILLE	AUSTIN-BERGSTROM AIRPORT	O	79,049	693	79,742	1,594,830	2,211,947	23,094	378,339	2,613,381	255,432
154	ROCKDALE	AUSTIN-BERGSTROM AIRPORT	I	13,259	116	13,375	267,503	321,374	3,355	54,969	379,698	37,112
155	ROCKDALE	AUSTIN-BERGSTROM AIRPORT	O	355	3	358	7,162	8,430	88	1,442	9,960	973
156	ROGERS	AUSTIN-BERGSTROM AIRPORT	I	2,585	23	2,608	52,153	68,424	714	11,704	80,842	7,902
157	ROGERS	AUSTIN-BERGSTROM AIRPORT	O	108	1	109	2,179	5,871	61	1,004	6,936	678
158	ROUND ROCK	AUSTIN-BERGSTROM AIRPORT	I	315,224	2,762	317,986	6,359,711	9,270,826	96,794	1,585,714	10,953,333	1,070,579
159	ROUND ROCK	AUSTIN-BERGSTROM AIRPORT	O	133,693	1,171	134,864	2,697,285	4,280,066	44,687	732,077	5,056,829	494,255
160	SOMERVILLE	AUSTIN-BERGSTROM AIRPORT	I	3,208	28	3,236	64,722	71,769	749	12,276	84,794	8,288
161	SOMERVILLE	AUSTIN-BERGSTROM AIRPORT	O	114	1	115	2,300	1,982	21	339	2,342	229
162	TAYLOR	AUSTIN-BERGSTROM AIRPORT	I	39,645	347	39,992	799,846	1,020,405	10,654	174,534	1,205,593	117,835
163	TAYLOR	AUSTIN-BERGSTROM AIRPORT	O	95	1	96	1,917	2,038	21	349	2,408	235
164	TEMPLE	AUSTIN-BERGSTROM AIRPORT	I	100,897	884	101,781	2,035,618	2,816,594	29,407	481,760	3,327,761	326,256
165	TEMPLE	AUSTIN-BERGSTROM AIRPORT	O	1,237	11	1,248	24,857	41,792	436	7,148	49,376	4,826
166	THORNDALE	AUSTIN-BERGSTROM AIRPORT	I	3,808	33	3,841	76,827	86,284	901	14,758	101,943	9,964
167	THORNDALE	AUSTIN-BERGSTROM AIRPORT	O	259	2	261	5,225	6,700	70	1,146	7,916	774
168	THRALL	AUSTIN-BERGSTROM AIRPORT	I	1,829	16	1,845	36,900	47,607	497	8,143	56,247	5,498
169	THRALL	AUSTIN-BERGSTROM AIRPORT	O	39	0	39	787	972	10	166	1,148	112
170	TROY	AUSTIN-BERGSTROM AIRPORT	I	1,498	13	1,511	30,222	41,395	432	7,080	48,907	4,780
171	TROY	AUSTIN-BERGSTROM AIRPORT	O	84	1	85	1,695	2,413	25	413	2,851	279

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer		Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
							Charge Revenue	Per Book Volume				
172	WIXON VALLEY	AUSTIN-BERGSTROM AIRPORT	I	200	2	202	4,035	5,470	57	936	6,462	632
173	ABBOTT	DALLAS - FORT WORTH INTL AIRPORT	I	1,234	11	1,245	24,896	35,723	373	7,351	43,447	4,246
174	ABBOTT	DALLAS - FORT WORTH INTL AIRPORT	O	182	2	184	3,672	4,592	48	945	5,585	546
175	ADDISON	DALLAS - FORT WORTH INTL AIRPORT	I	19,240	169	19,409	388,171	860,869	8,988	177,151	1,047,007	102,334
176	ALBA	DALLAS - FORT WORTH INTL AIRPORT	I	1,333	12	1,345	26,894	33,915	354	6,979	41,248	4,032
177	ALBA	DALLAS - FORT WORTH INTL AIRPORT	O	149	1	150	3,006	5,063	53	1,042	6,158	602
178	ALLEN	DALLAS - FORT WORTH INTL AIRPORT	I	186,638	1,635	188,273	3,765,461	8,430,770	88,023	1,734,894	10,253,687	1,002,195
179	ALMA	DALLAS - FORT WORTH INTL AIRPORT	I	77	1	78	1,553	1,797	19	370	2,186	214
180	ALVARADO	DALLAS - FORT WORTH INTL AIRPORT	I	4,263	37	4,300	86,007	117,982	1,232	24,278	143,492	14,025
181	ALVARADO	DALLAS - FORT WORTH INTL AIRPORT	O	426	4	430	8,695	19,862	207	4,087	24,157	2,381
182	ANGUS	DALLAS - FORT WORTH INTL AIRPORT	I	93	1	94	1,876	3,270	34	673	3,977	389
183	ARGYLE	DALLAS - FORT WORTH INTL AIRPORT	I	5,539	49	5,588	111,750	257,290	2,686	52,946	312,922	30,585
184	ARGYLE	DALLAS - FORT WORTH INTL AIRPORT	O	686	6	692	13,840	23,501	245	4,836	28,582	2,794
185	ARLINGTON	DALLAS - FORT WORTH INTL AIRPORT	I	535,300	4,690	539,990	10,799,791	19,355,980	202,090	3,985,099	23,541,179	2,300,915
186	ATHENS	DALLAS - FORT WORTH INTL AIRPORT	I	25,735	225	25,960	519,209	762,146	7,957	156,835	926,939	90,599
187	ATHENS	DALLAS - FORT WORTH INTL AIRPORT	O	2,131	19	2,150	42,993	61,125	638	12,578	74,341	7,266
188	AURORA	DALLAS - FORT WORTH INTL AIRPORT	I	1,590	14	1,604	32,079	101,834	1,063	20,955	123,852	12,105
189	AZLE	DALLAS - FORT WORTH INTL AIRPORT	I	14,096	123	14,219	284,390	450,417	4,703	92,687	547,807	53,543
190	AZLE	DALLAS - FORT WORTH INTL AIRPORT	O	2,033	18	2,051	41,016	118,901	1,241	24,468	144,810	14,134
191	BALCH SPRINGS	DALLAS - FORT WORTH INTL AIRPORT	I	34,623	303	34,926	698,526	1,126,331	11,760	231,778	1,369,668	133,891
192	BARDWELL	DALLAS - FORT WORTH INTL AIRPORT	I	983	9	992	19,832	26,595	278	5,473	32,345	3,161
193	BARDWELL	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	242	198	2	41	241	24
194	BARRY	DALLAS - FORT WORTH INTL AIRPORT	I	553	5	558	11,157	15,332	160	3,155	18,647	1,823
195	BARRY	DALLAS - FORT WORTH INTL AIRPORT	O	81	1	82	1,634	2,721	28	560	3,309	323
196	BARTONVILLE	DALLAS - FORT WORTH INTL AIRPORT	I	398	3	401	8,030	32,386	338	6,664	39,389	3,860
197	BEDFORD	DALLAS - FORT WORTH INTL AIRPORT	I	77,798	682	78,480	1,569,691	2,673,450	27,913	550,146	3,251,508	317,802
198	BENBROOK	DALLAS - FORT WORTH INTL AIRPORT	I	31,814	279	32,093	641,854	1,050,608	10,969	216,195	1,277,773	124,890
199	BLOOMING GROVE	DALLAS - FORT WORTH INTL AIRPORT	I	2,545	22	2,567	51,346	73,109	763	15,044	88,917	8,691
200	BLOOMING GROVE	DALLAS - FORT WORTH INTL AIRPORT	O	201	2	203	4,055	7,374	77	1,518	8,969	877
201	BLUE MOUND	DALLAS - FORT WORTH INTL AIRPORT	I	6,586	58	6,644	132,874	173,710	1,814	35,746	211,270	20,649
202	BLUM	DALLAS - FORT WORTH INTL AIRPORT	I	1,099	10	1,109	22,173	33,372	348	6,867	40,588	3,967
203	BLUM	DALLAS - FORT WORTH INTL AIRPORT	O	40	0	40	807	1,379	14	284	1,677	164
204	BOYD	DALLAS - FORT WORTH INTL AIRPORT	I	1,916	17	1,933	38,656	65,258	681	13,429	79,368	7,757
205	BOYD	DALLAS - FORT WORTH INTL AIRPORT	O	232	2	234	4,681	9,452	99	1,945	11,496	1,124
206	BRAZOS BEND	DALLAS - FORT WORTH INTL AIRPORT	I	942	8	950	19,005	45,335	473	9,329	55,137	5,389
207	BRIDGEPORT	DALLAS - FORT WORTH INTL AIRPORT	I	10,405	91	10,496	209,923	325,103	3,394	66,900	395,397	38,646
208	BRIDGEPORT	DALLAS - FORT WORTH INTL AIRPORT	O	786	7	793	15,858	32,411	338	6,670	39,420	3,853
209	BROWNSBORO	DALLAS - FORT WORTH INTL AIRPORT	I	1,041	9	1,050	21,002	30,963	323	6,372	37,658	3,681
210	BROWNSBORO	DALLAS - FORT WORTH INTL AIRPORT	O	792	7	799	15,979	22,907	239	4,714	27,860	2,723
211	BURLESON	DALLAS - FORT WORTH INTL AIRPORT	I	52,165	457	52,622	1,052,440	1,615,750	16,870	332,491	1,965,111	192,070
212	BURLESON	DALLAS - FORT WORTH INTL AIRPORT	O	6,555	57	6,612	132,249	272,071	2,841	55,987	330,898	32,342
213	CADDO MILLS	DALLAS - FORT WORTH INTL AIRPORT	I	3,966	35	4,001	80,015	126,643	1,322	26,061	154,026	15,054
214	CADDO MILLS	DALLAS - FORT WORTH INTL AIRPORT	O	206	2	208	4,166	6,764	71	1,392	8,227	804
215	CAMPBELL	DALLAS - FORT WORTH INTL AIRPORT	I	1,381	12	1,393	27,862	43,557	455	8,963	52,975	5,178
216	CAMPBELL	DALLAS - FORT WORTH INTL AIRPORT	O	332	3	335	6,698	11,599	121	2,387	14,107	1,379
217	CANTON	DALLAS - FORT WORTH INTL AIRPORT	I	6,103	53	6,156	123,129	168,156	1,756	34,603	204,515	19,989
218	CANTON	DALLAS - FORT WORTH INTL AIRPORT	O	1,393	12	1,405	28,104	42,655	445	8,778	51,878	5,071
219	CARROLLTON	DALLAS - FORT WORTH INTL AIRPORT	I	297,007	2,602	299,609	6,992,179	11,781,456	123,006	2,424,402	14,328,865	1,400,503
220	CARROLLTON	DALLAS - FORT WORTH INTL AIRPORT	O	132	1	133	2,663	12,091	126	2,488	14,705	1,437
221	CEDAR HILL	DALLAS - FORT WORTH INTL AIRPORT	I	62,609	548	63,157	1,263,150	2,599,855	27,144	535,001	3,162,001	309,054
222	CHANDLER	DALLAS - FORT WORTH INTL AIRPORT	I	5,302	46	5,348	106,969	160,193	1,673	32,965	194,830	19,043
223	CHANDLER	DALLAS - FORT WORTH INTL AIRPORT	O	32	0	32	646	2,702	28	556	3,266	321
224	CLEBURNE	DALLAS - FORT WORTH INTL AIRPORT	I	69,104	605	69,709	1,394,188	2,193,036	22,897	451,286	2,667,219	260,694
225	CLEBURNE	DALLAS - FORT WORTH INTL AIRPORT	O	1,345	12	1,357	27,136	46,874	489	9,646	57,009	5,572
226	COCKRELL HILL	DALLAS - FORT WORTH INTL AIRPORT	I	9,932	87	10,019	200,380	362,506	3,785	74,597	440,887	43,092
227	COLLEYVILLE	DALLAS - FORT WORTH INTL AIRPORT	I	92,522	811	93,333	1,886,651	6,443,811	67,278	1,326,015	7,837,103	765,998
228	COLLEYVILLE	DALLAS - FORT WORTH INTL AIRPORT	O	95	1	96	1,917	2,997	31	617	3,645	356

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	Test Year No. I-O	Customer Growth of Bills Adjustment	Adjusted No. of Bills	Normalized Customer		Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue	
						Charge Revenue	Per Book Volume					
229	COMMERCE	DALLAS - FORT WORTH INTL AIRPORT	0	16,806	147	16,953	339,065	579,514	6,051	119,253	704,818	68,889
230	COMMERCE	DALLAS - FORT WORTH INTL AIRPORT	0	631	6	637	12,731	23,099	241	4,753	28,094	2,746
231	COMO	DALLAS - FORT WORTH INTL AIRPORT	0	1,410	12	1,422	28,447	38,490	402	7,921	46,812	4,575
232	COMO	DALLAS - FORT WORTH INTL AIRPORT	0	805	7	812	16,241	25,132	262	5,172	30,566	2,988
233	COOPER	DALLAS - FORT WORTH INTL AIRPORT	0	5,807	51	5,858	117,157	176,973	1,848	36,418	215,238	21,037
234	COOPER	DALLAS - FORT WORTH INTL AIRPORT	0	665	6	671	13,417	24,900	260	5,124	30,284	2,960
235	COPPELL	DALLAS - FORT WORTH INTL AIRPORT	0	114,316	1,001	115,317	2,306,350	5,941,874	62,037	1,222,726	7,226,638	706,332
236	COPPELL	DALLAS - FORT WORTH INTL AIRPORT	0	24	0	24	484	1,074	11	221	1,306	128
237	COPPER CANYON	DALLAS - FORT WORTH INTL AIRPORT	0	338	3	341	6,819	32,199	336	6,626	39,161	3,828
238	CORINTH	DALLAS - FORT WORTH INTL AIRPORT	0	63,160	553	63,713	1,274,266	2,724,102	28,441	560,569	3,313,113	323,824
239	CORRAL CITY	DALLAS - FORT WORTH INTL AIRPORT	0	28	0	28	565	814	8	168	990	97
240	CORSICANA	DALLAS - FORT WORTH INTL AIRPORT	0	62,815	550	63,365	1,267,306	2,031,876	21,214	418,122	2,471,213	241,536
241	CORSICANA	DALLAS - FORT WORTH INTL AIRPORT	0	210	2	212	4,237	5,880	61	1,210	7,151	699
242	COVINGTON	DALLAS - FORT WORTH INTL AIRPORT	0	681	6	687	13,739	18,854	197	3,880	22,931	2,241
243	COYOTE FLATS	DALLAS - FORT WORTH INTL AIRPORT	0	106	1	107	2,139	3,463	36	713	4,212	412
244	CRANDALL	DALLAS - FORT WORTH INTL AIRPORT	0	6,507	57	6,564	131,280	214,010	2,234	44,039	260,284	25,440
245	CRANDALL	DALLAS - FORT WORTH INTL AIRPORT	0	38	0	38	767	1,066	11	219	1,296	127
246	CROWLEY	DALLAS - FORT WORTH INTL AIRPORT	0	28,158	247	28,405	568,094	858,215	8,960	176,604	1,043,779	102,019
247	CROWLEY	DALLAS - FORT WORTH INTL AIRPORT	0	3,217	28	3,245	64,904	133,010	1,389	27,371	161,769	15,811
248	CUMBY	DALLAS - FORT WORTH INTL AIRPORT	0	2,100	18	2,118	42,368	64,575	674	13,288	78,538	7,676
249	CUMBY	DALLAS - FORT WORTH INTL AIRPORT	0	72	1	73	1,453	2,406	25	495	2,926	286
250	DALLAS	DALLAS - FORT WORTH INTL AIRPORT	0	2,439,294	21,370	2,460,664	49,213,274	110,684,235	1,158,618	22,776,736	134,616,589	13,157,425
251	DALLAS	DALLAS - FORT WORTH INTL AIRPORT	0	2,045	18	2,063	41,258	62,602	654	12,882	76,138	7,442
252	DALWORTHINGTON GARDENS	DALLAS - FORT WORTH INTL AIRPORT	0	6,442	56	6,498	129,989	400,346	4,180	82,384	486,910	47,591
253	DESOTO	DALLAS - FORT WORTH INTL AIRPORT	0	148,081	1,297	149,378	2,987,566	6,894,160	71,980	1,418,689	8,384,828	819,533
254	DOUBLE OAK	DALLAS - FORT WORTH INTL AIRPORT	0	3,176	28	3,204	64,076	215,445	2,249	44,334	265,611	25,611
255	DUBLIN	DALLAS - FORT WORTH INTL AIRPORT	0	8,560	75	8,635	172,700	265,896	2,776	54,716	323,369	31,608
256	DUBLIN	DALLAS - FORT WORTH INTL AIRPORT	0	583	5	588	11,762	21,682	226	4,462	26,370	2,577
257	DUNCANVILLE	DALLAS - FORT WORTH INTL AIRPORT	0	87,703	768	88,471	1,769,427	3,312,707	34,587	681,693	4,028,987	393,793
258	EDGECLIFF VILLAGE	DALLAS - FORT WORTH INTL AIRPORT	0	8,765	77	8,842	176,836	286,564	2,992	58,969	348,525	34,085
259	EDOM	DALLAS - FORT WORTH INTL AIRPORT	0	570	5	575	11,500	18,003	188	3,705	21,896	2,140
260	EDOM	DALLAS - FORT WORTH INTL AIRPORT	0	925	8	933	18,662	25,391	265	5,225	30,881	3,018
261	EMHOUSE	DALLAS - FORT WORTH INTL AIRPORT	0	259	2	261	5,225	9,391	98	1,932	11,422	1,116
262	EMHOUSE	DALLAS - FORT WORTH INTL AIRPORT	0	109	1	110	2,199	3,831	40	788	4,659	455
263	EMORY	DALLAS - FORT WORTH INTL AIRPORT	0	2,317	20	2,337	46,746	61,692	644	12,695	75,031	7,333
264	EMORY	DALLAS - FORT WORTH INTL AIRPORT	0	463	4	467	9,341	16,952	177	3,488	20,617	2,015
265	ENNIS	DALLAS - FORT WORTH INTL AIRPORT	0	42,187	370	42,557	851,132	1,313,414	13,713	270,276	1,597,403	156,130
266	ENNIS	DALLAS - FORT WORTH INTL AIRPORT	0	2,571	23	2,594	51,870	93,742	979	19,290	114,011	11,143
267	EULESS	DALLAS - FORT WORTH INTL AIRPORT	0	86,452	757	87,209	1,744,187	2,674,981	27,929	550,461	3,263,371	317,984
268	EUSTACE	DALLAS - FORT WORTH INTL AIRPORT	0	870	8	878	17,552	23,070	241	4,747	28,059	2,742
269	EUSTACE	DALLAS - FORT WORTH INTL AIRPORT	0	78	1	79	1,574	2,644	28	544	3,216	314
270	EVERMAN	DALLAS - FORT WORTH INTL AIRPORT	0	12,752	112	12,864	257,274	345,307	3,605	71,058	419,970	41,048
271	FAIRVIEW	DALLAS - FORT WORTH INTL AIRPORT	0	6,943	61	7,004	140,076	542,152	5,660	111,565	659,377	64,447
272	FARMERS BRANCH	DALLAS - FORT WORTH INTL AIRPORT	0	85,498	749	86,247	1,724,940	3,145,359	32,840	647,256	3,825,454	373,900
273	FATE	DALLAS - FORT WORTH INTL AIRPORT	0	21,642	190	21,832	436,632	840,562	8,776	172,972	1,022,310	99,921
274	FERRIS	DALLAS - FORT WORTH INTL AIRPORT	0	5,001	44	5,045	100,886	181,592	1,896	37,368	220,856	21,586
275	FERRIS	DALLAS - FORT WORTH INTL AIRPORT	0	389	3	392	7,848	22,752	238	4,682	27,671	2,705
276	FLOWER MOUND	DALLAS - FORT WORTH INTL AIRPORT	0	219,800	1,926	221,726	4,434,512	11,171,256	116,635	2,298,835	13,586,726	1,327,967
277	FLOWER MOUND	DALLAS - FORT WORTH INTL AIRPORT	0	493	4	497	9,946	32,667	341	6,722	39,730	3,883
278	FOREST HILL	DALLAS - FORT WORTH INTL AIRPORT	0	24,737	217	24,954	499,074	788,666	8,234	162,293	959,193	93,752
279	FORNEY	DALLAS - FORT WORTH INTL AIRPORT	0	46,662	409	47,071	941,416	1,658,099	17,312	341,206	2,016,616	197,104
280	FORNEY	DALLAS - FORT WORTH INTL AIRPORT	0	14,375	126	14,501	290,019	628,030	6,557	129,237	763,824	74,656
281	FORT WORTH	DALLAS - FORT WORTH INTL AIRPORT	0	1,612,848	14,130	1,626,978	32,538,550	57,994,707	605,504	11,934,221	70,534,432	6,894,035
282	FORT WORTH	DALLAS - FORT WORTH INTL AIRPORT	0	12,883	113	12,996	259,917	625,193	6,527	128,653	760,373	74,319
283	FRANKSTON	DALLAS - FORT WORTH INTL AIRPORT	0	2,777	24	2,801	56,027	71,700	749	14,755	87,203	8,523
284	FRANKSTON	DALLAS - FORT WORTH INTL AIRPORT	0	645	6	651	13,013	17,196	180	3,539	20,914	2,044
285	FRISCO	DALLAS - FORT WORTH INTL AIRPORT	0	184,579	1,617	186,196	3,723,920	8,781,624	91,686	1,807,093	10,680,403	1,043,903

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer		Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
							Charge Revenue	Per Book Volume				
286	FRISCO	DALLAS - FORT WORTH INTL AIRPORT	O	24	0	24	484	532	6	109	647	83
287	FROST	DALLAS - FORT WORTH INTL AIRPORT	I	1,625	14	1,639	32,785	53,998	558	10,988	84,944	6,348
288	FROST	DALLAS - FORT WORTH INTL AIRPORT	O	84	1	85	1,695	2,639	28	543	3,210	314
289	GARLAND	DALLAS - FORT WORTH INTL AIRPORT	I	494,721	4,334	499,055	9,981,101	18,503,678	193,191	3,807,709	22,504,578	2,199,597
290	GARRETT	DALLAS - FORT WORTH INTL AIRPORT	I	1,202	11	1,213	24,251	35,481	370	7,301	43,153	4,218
291	GLEN ROSE	DALLAS - FORT WORTH INTL AIRPORT	I	3,989	35	4,024	80,479	96,881	1,011	19,936	117,828	11,517
292	GLEN ROSE	DALLAS - FORT WORTH INTL AIRPORT	O	169	1	170	3,410	8,503	89	1,750	10,342	1,011
293	GLENN HEIGHTS	DALLAS - FORT WORTH INTL AIRPORT	I	26,672	234	26,906	536,113	932,148	9,732	191,819	1,133,699	110,808
294	GODLEY	DALLAS - FORT WORTH INTL AIRPORT	I	1,843	16	1,859	37,183	57,086	596	11,747	69,429	6,786
295	GODLEY	DALLAS - FORT WORTH INTL AIRPORT	O	97	1	98	1,957	2,912	30	599	3,542	346
296	GOODLOW	DALLAS - FORT WORTH INTL AIRPORT	I	386	3	389	7,788	12,109	126	2,492	14,727	1,439
297	GRANBURY	DALLAS - FORT WORTH INTL AIRPORT	I	17,782	156	17,938	356,756	482,507	5,038	99,291	586,836	57,357
298	GRANBURY	DALLAS - FORT WORTH INTL AIRPORT	O	3,552	31	3,583	71,662	114,319	1,194	23,525	138,037	13,588
299	GRAND PRAIRIE	DALLAS - FORT WORTH INTL AIRPORT	I	314,838	2,758	317,596	6,351,923	11,554,531	120,637	2,377,705	14,052,874	1,373,528
300	GRANDVIEW	DALLAS - FORT WORTH INTL AIRPORT	I	3,408	30	3,438	68,757	105,836	1,105	21,779	128,721	12,581
301	GRANDVIEW	DALLAS - FORT WORTH INTL AIRPORT	O	320	3	323	6,466	11,734	123	2,415	14,271	1,395
302	GRAPEVINE	DALLAS - FORT WORTH INTL AIRPORT	I	115,482	1,012	116,494	2,329,874	4,693,903	49,008	965,917	5,708,828	557,981
303	GREENVILLE	DALLAS - FORT WORTH INTL AIRPORT	I	70,895	621	71,516	1,430,322	2,532,907	26,445	521,225	3,080,577	301,096
304	GREENVILLE	DALLAS - FORT WORTH INTL AIRPORT	O	1,070	9	1,079	21,587	39,996	418	8,230	48,644	4,764
305	HALTOM CITY	DALLAS - FORT WORTH INTL AIRPORT	I	94,221	825	95,046	1,900,929	2,939,883	30,694	604,973	3,575,550	349,474
306	HASLET	DALLAS - FORT WORTH INTL AIRPORT	I	1,358	12	1,370	27,398	75,634	790	15,564	91,988	8,991
307	HASLET	DALLAS - FORT WORTH INTL AIRPORT	O	2,423	21	2,444	48,885	100,694	1,051	20,721	122,466	11,970
308	HEATH	DALLAS - FORT WORTH INTL AIRPORT	I	24,005	210	24,215	484,306	1,869,882	19,523	384,787	2,274,191	222,279
309	HEATH	DALLAS - FORT WORTH INTL AIRPORT	O	216	2	218	4,358	12,877	134	2,650	15,661	1,531
310	HEBRON	DALLAS - FORT WORTH INTL AIRPORT	I	5,473	48	5,521	110,419	394,016	4,114	81,081	479,211	46,838
311	HICKORY CREEK	DALLAS - FORT WORTH INTL AIRPORT	I	10,023	88	10,111	202,216	462,620	4,830	95,198	562,648	54,983
312	HICKORY CREEK	DALLAS - FORT WORTH INTL AIRPORT	O	36	0	36	726	996	10	205	1,211	118
313	HIGHLAND PARK	DALLAS - FORT WORTH INTL AIRPORT	I	36,751	322	37,073	741,459	3,617,385	37,768	744,390	4,399,543	430,011
314	HIGHLAND VILLAGE	DALLAS - FORT WORTH INTL AIRPORT	I	58,193	510	58,703	1,174,056	3,093,564	32,299	636,597	3,762,461	367,743
315	HILLSBORO	DALLAS - FORT WORTH INTL AIRPORT	I	17,916	157	18,073	361,459	610,698	6,376	125,670	742,744	72,596
316	HILLSBORO	DALLAS - FORT WORTH INTL AIRPORT	O	408	4	412	8,231	16,932	177	3,484	20,598	2,013
317	HURST	DALLAS - FORT WORTH INTL AIRPORT	I	100,492	880	101,372	2,027,447	3,269,073	34,131	672,714	3,975,918	388,606
318	HUTCHINS	DALLAS - FORT WORTH INTL AIRPORT	I	4,896	43	4,939	98,778	169,390	1,769	34,857	206,016	20,136
319	HUTCHINS	DALLAS - FORT WORTH INTL AIRPORT	O	44	0	44	888	1,448	15	297	1,755	171
320	IRVING	DALLAS - FORT WORTH INTL AIRPORT	I	413,041	3,618	416,659	8,333,190	15,557,923	162,435	3,201,528	18,921,886	1,849,425
321	ITALY	DALLAS - FORT WORTH INTL AIRPORT	I	4,170	37	4,207	84,131	134,328	1,402	27,642	163,373	15,968
322	ITALY	DALLAS - FORT WORTH INTL AIRPORT	O	1,297	11	1,308	26,167	41,879	437	8,618	50,935	4,978
323	ITASCA	DALLAS - FORT WORTH INTL AIRPORT	I	3,796	33	3,829	76,585	129,647	1,354	26,679	157,679	15,412
324	ITASCA	DALLAS - FORT WORTH INTL AIRPORT	O	380	3	383	7,667	11,497	120	2,366	13,983	1,367
325	JOSEPHINE	DALLAS - FORT WORTH INTL AIRPORT	I	1,099	10	1,109	22,173	41,222	430	8,483	50,135	4,900
326	JOSHUA	DALLAS - FORT WORTH INTL AIRPORT	I	6,006	53	6,059	121,172	205,771	2,148	42,344	260,263	24,461
327	JOSHUA	DALLAS - FORT WORTH INTL AIRPORT	O	911	8	919	18,390	31,989	334	6,583	38,905	3,803
328	JUSTIN	DALLAS - FORT WORTH INTL AIRPORT	I	7,254	64	7,318	148,351	237,556	2,480	48,884	288,920	28,239
329	JUSTIN	DALLAS - FORT WORTH INTL AIRPORT	O	253	2	255	5,104	12,057	126	2,491	14,664	1,433
330	KAUFMAN	DALLAS - FORT WORTH INTL AIRPORT	I	14,429	126	14,555	291,108	401,911	4,196	82,706	488,813	47,777
331	KAUFMAN	DALLAS - FORT WORTH INTL AIRPORT	O	505	4	509	10,188	22,904	239	4,713	27,856	2,723
332	KEENE	DALLAS - FORT WORTH INTL AIRPORT	I	6,113	54	6,167	123,331	160,123	1,672	32,950	194,746	19,034
333	KEENE	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	242	279	3	57	339	33
334	KELLER	DALLAS - FORT WORTH INTL AIRPORT	I	143,897	1,261	145,158	2,903,152	7,672,404	80,105	1,578,837	9,331,345	912,046
335	KELLER	DALLAS - FORT WORTH INTL AIRPORT	O	1,014	9	1,023	20,468	42,630	445	8,772	51,847	5,068
336	KEMP	DALLAS - FORT WORTH INTL AIRPORT	I	3,130	27	3,157	63,148	82,208	858	16,917	99,983	9,772
337	KEMP	DALLAS - FORT WORTH INTL AIRPORT	O	36	0	36	726	921	10	190	1,120	109
338	KENNEDALE	DALLAS - FORT WORTH INTL AIRPORT	I	14,251	125	14,376	287,517	532,219	5,557	109,521	647,297	63,267
339	KERENS	DALLAS - FORT WORTH INTL AIRPORT	I	4,946	43	4,989	99,787	143,033	1,493	29,434	173,960	17,003
340	KERENS	DALLAS - FORT WORTH INTL AIRPORT	O	84	1	85	1,695	2,600	27	535	3,162	309
341	LAKE DALLAS	DALLAS - FORT WORTH INTL AIRPORT	I	18,325	161	18,486	369,711	624,979	6,525	128,609	760,113	74,283
342	LAKE WORTH	DALLAS - FORT WORTH INTL AIRPORT	I	13,780	121	13,901	276,014	423,136	4,418	87,073	514,627	50,300

ATMOS ENERGY CORP. MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue		Customer Growth Adjustment	Weather		Normalized Consumption Revenue
							Per Book Volume	Adjusted Volume		Normalization	Adjusted Volume	
343	LAKEPORT	DALLAS - FORT WORTH INTL AIRPORT	I	1,442	13	1,455	29,093	42,912	448	8,831	52,191	5,101
344	LAKEPORT	DALLAS - FORT WORTH INTL AIRPORT	O	624	5	629	12,589	21,925	229	4,512	26,686	2,606
345	LAKESIDE	DALLAS - FORT WORTH INTL AIRPORT	I	3,162	28	3,190	53,794	104,475	1,091	21,489	127,064	12,419
346	LAKESIDE	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	242	9	0	2	11	1
347	LANCASTER	DALLAS - FORT WORTH INTL AIRPORT	I	56,580	496	57,076	1,141,513	2,147,899	22,426	441,997	2,612,322	255,328
348	LANCASTER	DALLAS - FORT WORTH INTL AIRPORT	O	355	3	358	7,162	10,286	107	2,117	12,510	1,223
349	LAVON	DALLAS - FORT WORTH INTL AIRPORT	I	3,107	27	3,134	62,684	117,794	1,230	24,240	143,264	14,003
350	LAVON	DALLAS - FORT WORTH INTL AIRPORT	O	487	4	491	9,825	22,317	233	4,592	27,142	2,653
351	LEWISVILLE	DALLAS - FORT WORTH INTL AIRPORT	I	166,295	1,457	167,752	3,355,037	5,659,063	59,084	1,164,529	6,882,676	672,713
352	LEWISVILLE	DALLAS - FORT WORTH INTL AIRPORT	O	928	8	936	18,723	47,935	500	9,864	58,300	5,698
353	LIPAN	DALLAS - FORT WORTH INTL AIRPORT	I	1,257	11	1,268	25,360	27,572	288	5,674	33,534	3,278
354	LIPAN	DALLAS - FORT WORTH INTL AIRPORT	O	6	0	6	121	87	1	18	106	10
355	LONE OAK	DALLAS - FORT WORTH INTL AIRPORT	I	1,513	13	1,526	30,525	46,013	480	9,469	55,962	5,470
356	LONE OAK	DALLAS - FORT WORTH INTL AIRPORT	O	143	1	144	2,885	4,258	44	876	5,179	506
357	LONGVIEW	DALLAS - FORT WORTH INTL AIRPORT	I	87,497	767	88,264	1,765,271	2,891,798	30,192	595,078	3,517,068	343,758
358	LONGVIEW	DALLAS - FORT WORTH INTL AIRPORT	O	6,772	59	6,831	136,627	194,184	2,027	39,959	236,171	23,083
359	MABANK	DALLAS - FORT WORTH INTL AIRPORT	I	2,702	24	2,726	54,513	67,420	704	13,874	81,987	8,014
360	MABANK	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	242	735	8	151	894	87
361	MALAKOFF	DALLAS - FORT WORTH INTL AIRPORT	I	4,245	37	4,282	85,644	110,878	1,158	22,817	134,852	13,180
362	MALAKOFF	DALLAS - FORT WORTH INTL AIRPORT	O	469	4	473	9,462	14,453	151	2,974	17,578	1,718
363	MANSFIELD	DALLAS - FORT WORTH INTL AIRPORT	I	130,268	1,141	131,409	2,628,185	5,794,795	60,502	1,192,460	7,047,757	688,848
364	MANSFIELD	DALLAS - FORT WORTH INTL AIRPORT	O	1,757	15	1,772	35,448	99,256	1,036	20,425	120,717	11,799
365	MAYPEARL	DALLAS - FORT WORTH INTL AIRPORT	I	1,679	15	1,694	33,874	51,973	543	10,695	63,210	6,178
366	MAYPEARL	DALLAS - FORT WORTH INTL AIRPORT	O	228	2	230	4,600	7,020	73	1,445	8,538	834
367	MCLENDON CHISHOLM	DALLAS - FORT WORTH INTL AIRPORT	I	715	6	721	14,425	65,362	682	13,450	79,484	7,770
368	MESQUITE	DALLAS - FORT WORTH INTL AIRPORT	I	306,523	2,685	309,208	6,184,167	10,610,672	110,783	2,183,477	12,904,931	1,261,328
369	MESQUITE	DALLAS - FORT WORTH INTL AIRPORT	O	2,251	20	2,271	45,414	51,650	539	10,629	62,818	6,140
370	MIDLOTHIAN	DALLAS - FORT WORTH INTL AIRPORT	I	21,416	188	21,604	432,072	727,701	7,598	149,747	885,046	86,504
371	MIDLOTHIAN	DALLAS - FORT WORTH INTL AIRPORT	O	136	1	137	2,744	4,534	47	933	5,514	539
372	MILFORD	DALLAS - FORT WORTH INTL AIRPORT	I	1,527	13	1,540	30,808	48,051	502	9,888	58,440	5,712
373	MILFORD	DALLAS - FORT WORTH INTL AIRPORT	O	95	1	96	1,917	3,727	39	767	4,533	443
374	MILLSAP	DALLAS - FORT WORTH INTL AIRPORT	I	24	0	24	484	1,004	104	207	1,221	119
375	MOBILE CITY	DALLAS - FORT WORTH INTL AIRPORT	I	470	4	474	9,482	9,382	98	1,931	11,411	1,115
376	MURCHISON	DALLAS - FORT WORTH INTL AIRPORT	I	995	9	1,004	20,074	27,032	282	5,563	32,877	3,213
377	MURCHISON	DALLAS - FORT WORTH INTL AIRPORT	O	373	3	376	7,525	9,411	98	1,937	11,446	1,119
378	MURPHY	DALLAS - FORT WORTH INTL AIRPORT	I	22,598	198	22,796	455,919	1,082,749	11,305	222,809	1,316,863	128,710
379	MURPHY	DALLAS - FORT WORTH INTL AIRPORT	O	36	0	36	726	1,719	18	354	2,091	204
380	NEVADA	DALLAS - FORT WORTH INTL AIRPORT	I	998	9	1,007	20,135	36,959	386	7,605	44,960	4,393
381	NEVADA	DALLAS - FORT WORTH INTL AIRPORT	O	180	2	182	3,632	8,389	88	1,726	10,203	997
382	NEW CHAPEL HILL	DALLAS - FORT WORTH INTL AIRPORT	I	1,040	9	1,049	20,982	29,527	308	6,076	35,912	3,510
383	NEW CHAPEL HILL	DALLAS - FORT WORTH INTL AIRPORT	O	5,201	46	5,247	104,931	171,335	1,789	35,258	208,382	20,367
384	NEWARK	DALLAS - FORT WORTH INTL AIRPORT	I	1,300	11	1,311	26,228	38,070	397	7,834	46,302	4,526
385	NEWARK	DALLAS - FORT WORTH INTL AIRPORT	O	47	0	47	948	1,113	12	229	1,354	132
386	NORTH RICHLAND HILLS	DALLAS - FORT WORTH INTL AIRPORT	I	124,259	1,089	125,348	2,506,952	4,698,743	49,058	966,913	5,714,715	558,556
387	NORTHLAKE	DALLAS - FORT WORTH INTL AIRPORT	I	60	1	61	1,211	2,726	28	561	3,315	324
388	NORTHLAKE	DALLAS - FORT WORTH INTL AIRPORT	O	4,797	42	4,839	96,780	175,045	1,828	36,021	212,894	20,808
389	OAK LEAF	DALLAS - FORT WORTH INTL AIRPORT	I	36	0	36	726	1,298	14	267	1,579	154
390	OAKWOOD	DALLAS - FORT WORTH INTL AIRPORT	I	1,142	10	1,152	23,040	34,508	360	7,101	41,969	4,102
391	OAKWOOD	DALLAS - FORT WORTH INTL AIRPORT	O	145	1	146	2,925	3,906	41	804	4,750	464
392	OVILLA	DALLAS - FORT WORTH INTL AIRPORT	I	4,903	43	4,946	98,919	284,596	2,971	58,565	346,132	33,831
393	OVILLA	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	242	733	8	151	891	87
394	PALESTINE	DALLAS - FORT WORTH INTL AIRPORT	I	43,321	380	43,701	874,010	1,291,197	13,481	265,704	1,570,382	153,489
395	PALESTINE	DALLAS - FORT WORTH INTL AIRPORT	O	2,786	24	2,810	56,208	77,408	808	15,929	94,145	9,202
396	PALMER	DALLAS - FORT WORTH INTL AIRPORT	I	2,882	25	2,907	58,145	88,161	920	18,142	107,224	10,460
397	PALMER	DALLAS - FORT WORTH INTL AIRPORT	O	117	1	118	2,360	4,304	45	886	5,235	512
398	PANTEGO	DALLAS - FORT WORTH INTL AIRPORT	I	7,521	66	7,587	151,738	293,335	3,063	60,363	356,760	34,870
399	PARADISE	DALLAS - FORT WORTH INTL AIRPORT	I	983	9	992	19,832	25,909	271	5,332	31,511	3,080

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue		Customer Growth Adjustment	Weather		Normalized Consumption Revenue
						Per Book Volume	Volume		Normalization	Adjusted Volume	
400	PARADISE	DALLAS - FORT WORTH INTL AIRPORT	132	1	133	2,683	6,465	67	1,330	7,863	769
401	PARKER	DALLAS - FORT WORTH INTL AIRPORT	2,186	19	2,205	44,103	167,770	1,752	34,524	204,045	19,943
402	PECAN HILL	DALLAS - FORT WORTH INTL AIRPORT	912	8	920	18,400	33,352	348	6,863	40,563	3,985
403	PLANO	DALLAS - FORT WORTH INTL AIRPORT	731,867	6,412	738,279	14,765,572	36,791,248	384,125	7,570,948	44,746,322	4,373,505
404	POINT	DALLAS - FORT WORTH INTL AIRPORT	1,208	11	1,219	24,372	30,960	323	6,371	37,654	3,680
405	POINT	DALLAS - FORT WORTH INTL AIRPORT	176	2	178	3,551	5,930	62	1,220	7,212	705
406	PONDER	DALLAS - FORT WORTH INTL AIRPORT	1,515	13	1,528	30,565	49,144	513	10,113	59,770	5,842
407	PONDER	DALLAS - FORT WORTH INTL AIRPORT	71	1	72	1,432	3,698	39	761	4,498	440
408	POST OAK BEND CITY	DALLAS - FORT WORTH INTL AIRPORT	536	5	541	10,814	18,696	195	3,847	22,738	2,222
409	POST OAK BEND CITY	DALLAS - FORT WORTH INTL AIRPORT	129	1	130	2,603	4,700	49	967	5,716	559
410	POWELL	DALLAS - FORT WORTH INTL AIRPORT	210	2	212	4,237	5,095	53	1,048	6,197	606
411	POYNOR	DALLAS - FORT WORTH INTL AIRPORT	524	5	529	10,572	13,851	145	2,850	16,846	1,648
412	POYNOR	DALLAS - FORT WORTH INTL AIRPORT	34	0	34	686	974	10	200	1,185	116
413	QUINLAN	DALLAS - FORT WORTH INTL AIRPORT	3,312	29	3,341	86,820	92,449	965	19,024	112,439	10,990
414	QUINLAN	DALLAS - FORT WORTH INTL AIRPORT	109	1	110	2,199	3,561	37	733	4,331	423
415	QUITMAN	DALLAS - FORT WORTH INTL AIRPORT	6,107	54	6,161	123,210	169,654	1,771	34,912	206,337	20,167
416	QUITMAN	DALLAS - FORT WORTH INTL AIRPORT	786	7	793	15,858	26,468	276	5,447	32,191	3,146
417	RED OAK	DALLAS - FORT WORTH INTL AIRPORT	9,511	83	9,594	191,886	396,650	3,515	69,276	408,441	40,019
418	RED OAK	DALLAS - FORT WORTH INTL AIRPORT	4,286	38	4,324	86,471	150,808	1,575	31,033	183,416	17,927
419	RENO (PARKER)	DALLAS - FORT WORTH INTL AIRPORT	156	1	157	3,147	3,847	40	792	4,679	457
420	RENO (PARKER)	DALLAS - FORT WORTH INTL AIRPORT	341	3	344	6,860	11,986	125	2,466	14,578	1,425
421	RETREAT	DALLAS - FORT WORTH INTL AIRPORT	517	5	522	10,431	14,116	147	2,905	17,168	1,678
422	RETREAT	DALLAS - FORT WORTH INTL AIRPORT	12	0	12	242	316	3	65	384	38
423	RHOME	DALLAS - FORT WORTH INTL AIRPORT	1,671	15	1,686	33,713	53,988	564	11,110	65,661	6,418
424	RHOME	DALLAS - FORT WORTH INTL AIRPORT	84	1	85	1,695	4,368	46	899	5,312	519
425	RICE	DALLAS - FORT WORTH INTL AIRPORT	983	9	992	19,832	33,441	349	6,882	40,672	3,975
426	RICE	DALLAS - FORT WORTH INTL AIRPORT	47	0	47	946	1,711	18	352	2,081	203
427	RICHARDSON	DALLAS - FORT WORTH INTL AIRPORT	299,791	2,626	302,417	6,048,347	12,730,358	132,914	2,619,668	15,482,940	1,513,303
428	RICHLAND HILLS	DALLAS - FORT WORTH INTL AIRPORT	30,491	267	30,758	615,162	1,025,094	10,702	210,933	1,246,669	121,949
429	RIO VISTA	DALLAS - FORT WORTH INTL AIRPORT	907	8	915	18,299	26,836	280	5,522	32,639	3,190
430	RIO VISTA	DALLAS - FORT WORTH INTL AIRPORT	143	1	144	2,885	4,611	48	949	5,608	548
431	RIVER OAKS	DALLAS - FORT WORTH INTL AIRPORT	27,605	242	27,847	556,937	816,303	8,523	167,880	992,806	97,037
432	ROANOKE	DALLAS - FORT WORTH INTL AIRPORT	21,569	189	21,758	435,159	814,488	8,504	167,606	990,599	98,821
433	ROANOKE	DALLAS - FORT WORTH INTL AIRPORT	8	0	8	161	286	3	59	348	34
434	ROCKWALL	DALLAS - FORT WORTH INTL AIRPORT	126,141	1,105	127,246	2,544,921	5,239,649	54,705	1,078,221	6,372,576	622,856
435	ROCKWALL	DALLAS - FORT WORTH INTL AIRPORT	2,266	20	2,286	45,717	117,764	1,230	24,234	143,227	13,999
436	ROWLETT	DALLAS - FORT WORTH INTL AIRPORT	172,904	1,515	174,419	3,488,375	7,273,482	75,940	1,496,746	8,846,168	864,624
437	ROWLETT	DALLAS - FORT WORTH INTL AIRPORT	281	2	283	5,669	10,633	111	2,198	12,932	1,264
438	ROYSE CITY	DALLAS - FORT WORTH INTL AIRPORT	15,604	137	15,741	314,814	475,380	4,963	97,824	578,168	56,510
439	ROYSE CITY	DALLAS - FORT WORTH INTL AIRPORT	2,323	20	2,343	46,867	63,019	658	12,968	76,645	7,491
440	SACHSE	DALLAS - FORT WORTH INTL AIRPORT	77,887	682	78,569	1,571,387	3,163,009	33,024	650,888	3,846,921	375,998
441	SAGINAW	DALLAS - FORT WORTH INTL AIRPORT	40,999	359	41,358	827,164	1,251,303	13,064	257,495	1,521,882	148,747
442	SAGINAW	DALLAS - FORT WORTH INTL AIRPORT	48	0	48	968	2,272	24	468	2,763	270
443	SANCTUARY	DALLAS - FORT WORTH INTL AIRPORT	434	4	438	8,756	14,374	150	2,958	17,482	1,709
444	SANSOM PARK	DALLAS - FORT WORTH INTL AIRPORT	12,876	113	12,989	259,776	385,270	4,022	79,281	468,574	45,798
445	SCURRY	DALLAS - FORT WORTH INTL AIRPORT	664	6	670	13,396	18,378	192	3,782	22,352	2,185
446	SCURRY	DALLAS - FORT WORTH INTL AIRPORT	177	2	179	3,571	7,571	79	1,558	9,208	900
447	SEAGOVILLE	DALLAS - FORT WORTH INTL AIRPORT	13,220	116	13,336	266,716	433,849	4,530	89,278	527,657	51,573
448	SEAGOVILLE	DALLAS - FORT WORTH INTL AIRPORT	156	1	157	3,147	7,158	75	1,473	8,706	851
449	SHADY SHORES	DALLAS - FORT WORTH INTL AIRPORT	7,648	67	7,715	154,300	377,633	3,943	77,710	459,286	44,891
450	SHADY SHORES	DALLAS - FORT WORTH INTL AIRPORT	24	0	24	484	1,227	13	252	1,492	146
451	SOUTHLAKE	DALLAS - FORT WORTH INTL AIRPORT	102,102	894	102,996	2,059,930	8,094,919	84,516	1,665,782	9,845,218	962,272
452	SOUTHLAKE	DALLAS - FORT WORTH INTL AIRPORT	48	0	48	968	3,179	33	654	3,866	378
453	SPRINGTOWN	DALLAS - FORT WORTH INTL AIRPORT	2,450	21	2,471	49,429	74,819	781	15,396	90,986	8,894
454	SPRINGTOWN	DALLAS - FORT WORTH INTL AIRPORT	879	8	887	17,734	31,844	332	6,553	38,729	3,785
455	STAR HARBOR	DALLAS - FORT WORTH INTL AIRPORT	2,320	20	2,340	46,806	57,492	600	11,831	69,923	6,834
456	STAR HARBOR	DALLAS - FORT WORTH INTL AIRPORT	96	1	97	1,937	3,616	38	744	4,398	430

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue		Customer Growth Adjustment	Weather		Normalized Consumption Revenue
							Per Book Volume	Adjusted Volume		Normalization	Adjusted Volume	
457	STEPHENVILLE	DALLAS - FORT WORTH INTL AIRPORT	I	29,792	261	30,053	601,060	837,241	8,741	172,289	1,018,271	96,526
458	STEPHENVILLE	DALLAS - FORT WORTH INTL AIRPORT	O	560	5	565	11,298	20,745	217	4,269	25,230	2,466
459	SULPHUR SPRINGS	DALLAS - FORT WORTH INTL AIRPORT	I	34,074	299	34,373	687,450	1,119,979	11,693	230,471	1,362,143	133,136
460	SULPHUR SPRINGS	DALLAS - FORT WORTH INTL AIRPORT	O	1,640	14	1,654	33,087	49,338	515	10,153	60,006	5,865
461	SUNNYVALE	DALLAS - FORT WORTH INTL AIRPORT	I	19,371	170	19,541	390,814	1,079,501	11,271	222,141	1,312,913	128,324
462	TALTY	DALLAS - FORT WORTH INTL AIRPORT	I	2,421	21	2,442	46,844	127,102	1,327	26,155	154,584	15,109
463	TALTY	DALLAS - FORT WORTH INTL AIRPORT	O	698	6	704	14,082	49,981	522	10,285	60,788	5,941
464	TERRELL	DALLAS - FORT WORTH INTL AIRPORT	I	31,799	279	32,078	641,552	1,109,094	11,580	228,231	1,348,904	131,842
465	TERRELL	DALLAS - FORT WORTH INTL AIRPORT	O	2,746	24	2,770	55,401	90,620	946	18,648	110,214	10,772
466	THE COLONY	DALLAS - FORT WORTH INTL AIRPORT	I	33,051	290	33,341	666,811	1,314,352	13,723	270,469	1,588,543	156,242
467	TRINIDAD	DALLAS - FORT WORTH INTL AIRPORT	I	2,230	20	2,250	44,991	44,812	468	9,221	54,501	5,327
468	TROPHY CLUB	DALLAS - FORT WORTH INTL AIRPORT	I	27,468	241	27,709	554,173	1,521,507	15,886	313,098	1,850,490	180,867
469	TYLER	DALLAS - FORT WORTH INTL AIRPORT	I	536	5	541	10,814	14,316	149	2,946	17,412	1,702
470	TYLER	DALLAS - FORT WORTH INTL AIRPORT	O	1,939	17	1,956	39,120	63,474	663	13,062	77,198	7,546
471	UNIVERSITY PARK	DALLAS - FORT WORTH INTL AIRPORT	I	82,771	725	83,496	1,669,922	6,028,766	62,944	1,240,607	7,332,318	716,661
472	VENUS	DALLAS - FORT WORTH INTL AIRPORT	I	3,695	32	3,727	74,547	111,132	1,160	22,869	135,161	13,211
473	VENUS	DALLAS - FORT WORTH INTL AIRPORT	O	75	1	76	1,513	3,189	33	656	3,878	379
474	WALNUT SPRINGS	DALLAS - FORT WORTH INTL AIRPORT	I	1,663	15	1,678	33,561	47,073	491	9,687	57,251	5,596
475	WATAUGA	DALLAS - FORT WORTH INTL AIRPORT	I	25,079	220	25,299	505,974	718,205	7,499	147,793	873,497	85,376
476	WAXAHACHIE	DALLAS - FORT WORTH INTL AIRPORT	I	61,289	537	61,826	1,236,519	2,076,043	21,675	427,211	2,524,929	246,777
477	WAXAHACHIE	DALLAS - FORT WORTH INTL AIRPORT	O	7,559	66	7,625	152,504	307,126	3,207	63,201	373,533	36,509
478	WESTLAKE	DALLAS - FORT WORTH INTL AIRPORT	I	4,264	37	4,301	86,027	686,620	7,169	141,294	835,083	81,621
479	WESTLAKE	DALLAS - FORT WORTH INTL AIRPORT	O	7	0	7	141	244	3	50	297	29
480	WESTOVER HILLS	DALLAS - FORT WORTH INTL AIRPORT	I	3,187	28	3,215	64,298	449,999	4,698	92,601	547,298	53,493
481	WESTWORTH VILLAGE	DALLAS - FORT WORTH INTL AIRPORT	I	8,300	73	8,373	167,454	320,557	3,347	65,965	389,868	38,106
482	WHITE SETTLEMENT	DALLAS - FORT WORTH INTL AIRPORT	I	34,333	301	34,634	692,876	916,314	9,567	188,560	1,114,441	108,926
483	WHITEHOUSE	DALLAS - FORT WORTH INTL AIRPORT	I	11,821	104	11,925	238,491	337,656	3,525	69,483	410,665	40,138
484	WHITEHOUSE	DALLAS - FORT WORTH INTL AIRPORT	O	1,674	15	1,689	33,773	59,426	620	12,229	72,725	7,084
485	WILMER	DALLAS - FORT WORTH INTL AIRPORT	I	5,006	44	5,050	100,997	155,401	1,622	31,979	189,002	18,473
486	WILMER	DALLAS - FORT WORTH INTL AIRPORT	O	17	0	17	343	709	7	146	862	84
487	WYLIE	DALLAS - FORT WORTH INTL AIRPORT	I	47,429	416	47,845	958,890	1,508,252	15,747	310,370	1,834,369	179,291
488	WYLIE	DALLAS - FORT WORTH INTL AIRPORT	O	2,430	21	2,451	49,026	97,958	1,023	20,158	119,139	11,646
489	YANTIS	DALLAS - FORT WORTH INTL AIRPORT	I	707	6	713	14,264	20,023	209	4,120	24,352	2,380
490	YANTIS	DALLAS - FORT WORTH INTL AIRPORT	O	48	0	48	968	1,565	16	322	1,904	186
491	BELLMEAD	WACO REGIONAL AIRPORT	I	20,609	181	20,790	415,791	516,182	5,389	73,948	595,519	58,206
492	BELLMEAD	WACO REGIONAL AIRPORT	O	24	0	24	484	1,066	11	153	1,230	120
493	BEVERLY HILLS	WACO REGIONAL AIRPORT	I	6,871	60	6,931	138,624	185,812	1,940	26,619	214,372	20,953
494	BREMOND	WACO REGIONAL AIRPORT	I	3,142	28	3,170	63,391	77,863	813	11,155	89,631	8,780
495	BREMOND	WACO REGIONAL AIRPORT	O	300	3	303	6,053	8,333	87	1,194	9,614	940
496	BRUCEVILLE EDDY	WACO REGIONAL AIRPORT	I	1,493	13	1,506	30,122	39,263	410	5,625	45,297	4,427
497	BRUCEVILLE EDDY	WACO REGIONAL AIRPORT	O	132	1	133	2,663	4,613	48	661	5,322	520
498	BUFFALO	WACO REGIONAL AIRPORT	I	2,620	23	2,643	52,859	59,166	618	8,476	68,280	6,672
499	BUFFALO	WACO REGIONAL AIRPORT	O	118	1	119	2,381	2,527	26	362	2,916	285
500	CALVERT	WACO REGIONAL AIRPORT	I	4,185	37	4,222	84,433	124,194	1,297	17,792	143,283	14,004
501	CALVERT	WACO REGIONAL AIRPORT	O	23	0	23	464	400	4	57	461	45
502	CENTERVILLE	WACO REGIONAL AIRPORT	I	2,219	19	2,238	44,769	49,807	520	7,135	57,463	5,616
503	CENTERVILLE	WACO REGIONAL AIRPORT	O	101	1	102	2,038	3,804	40	545	4,399	429
504	CLIFTON	WACO REGIONAL AIRPORT	I	9,686	85	9,771	195,417	257,959	2,693	36,955	297,608	29,088
505	CLIFTON	WACO REGIONAL AIRPORT	O	152	1	153	3,067	4,464	47	640	5,150	503
506	COOLIDGE	WACO REGIONAL AIRPORT	I	2,012	18	2,030	40,593	68,072	711	9,752	78,535	7,676
507	COOLIDGE	WACO REGIONAL AIRPORT	O	96	1	97	1,937	1,828	19	262	2,109	206
508	COPPERAS COVE	WACO REGIONAL AIRPORT	I	45,180	396	45,576	911,516	1,086,551	11,344	155,659	1,263,556	122,522
509	CRAWFORD	WACO REGIONAL AIRPORT	I	1,796	16	1,812	36,235	49,110	513	7,035	56,658	5,538
510	CRAWFORD	WACO REGIONAL AIRPORT	O	176	2	178	3,551	7,416	77	1,062	8,556	836
511	DAWSON	WACO REGIONAL AIRPORT	I	2,858	25	2,883	57,661	78,058	815	11,183	90,056	8,802
512	DAWSON	WACO REGIONAL AIRPORT	O	21	0	21	424	846	9	121	976	95
513	EVANT	WACO REGIONAL AIRPORT	I	1,260	11	1,271	25,421	41,893	437	6,002	48,331	4,724

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue		Customer Growth Adjustment	Weather		Normalized Consumption Revenue
							Per Book Volume	Adjusted Volume		Normalization	Adjusted Volume	
514	EVANT	WACO REGIONAL AIRPORT	O	116	1	117	2,340	3,810	40	546	4,386	430
515	FAIRFIELD	WACO REGIONAL AIRPORT	I	6,406	56	6,462	129,242	164,311	1,716	23,539	189,566	18,528
516	FAIRFIELD	WACO REGIONAL AIRPORT	O	494	4	498	9,967	14,258	149	2,043	16,449	1,608
517	FRANKLIN	WACO REGIONAL AIRPORT	I	3,675	32	3,707	74,144	85,732	895	12,282	98,909	9,667
518	FRANKLIN	WACO REGIONAL AIRPORT	O	551	5	556	11,117	15,988	167	2,290	18,445	1,803
519	GATESVILLE	WACO REGIONAL AIRPORT	I	23,664	207	23,871	477,426	624,856	6,524	89,517	720,897	70,480
520	GATESVILLE	WACO REGIONAL AIRPORT	O	635	6	641	12,811	16,898	176	2,421	19,485	1,905
521	GOLDTHWAITE	WACO REGIONAL AIRPORT	I	6,558	57	6,615	132,309	162,052	1,592	23,216	186,959	18,273
522	GOLDTHWAITE	WACO REGIONAL AIRPORT	O	672	6	678	13,558	21,435	224	3,068	24,706	2,415
523	GROESBECK	WACO REGIONAL AIRPORT	I	8,469	74	8,543	170,864	226,104	2,361	32,392	260,856	25,498
524	GROESBECK	WACO REGIONAL AIRPORT	O	383	3	386	7,727	12,834	134	1,839	14,806	1,447
525	GUSTINE	WACO REGIONAL AIRPORT	I	1,380	12	1,392	27,842	33,334	348	4,775	38,457	3,759
526	GUSTINE	WACO REGIONAL AIRPORT	O	108	1	109	2,179	1,899	20	272	2,191	214
527	HAMILTON	WACO REGIONAL AIRPORT	I	11,681	102	11,783	235,667	321,439	3,355	46,049	370,845	36,246
528	HAMILTON	WACO REGIONAL AIRPORT	O	594	5	599	11,984	18,720	195	2,682	21,597	2,111
529	HEARNE	WACO REGIONAL AIRPORT	I	14,857	130	14,987	299,743	417,212	4,356	59,770	481,337	47,048
530	HEARNE	WACO REGIONAL AIRPORT	O	288	3	291	5,810	8,540	89	1,223	9,853	963
531	HEWITT	WACO REGIONAL AIRPORT	I	5,585	49	5,634	112,879	129,864	1,356	18,604	149,824	14,644
532	HICO	WACO REGIONAL AIRPORT	I	3,902	34	3,936	78,724	117,266	1,224	16,800	135,290	13,223
533	HICO	WACO REGIONAL AIRPORT	O	214	2	216	4,317	5,531	58	792	6,381	624
534	HUBBARD	WACO REGIONAL AIRPORT	I	4,537	40	4,577	91,535	138,651	1,448	19,863	159,962	15,635
535	IREDELL	WACO REGIONAL AIRPORT	I	1,364	12	1,376	27,519	36,796	384	5,271	42,451	4,149
536	IREDELL	WACO REGIONAL AIRPORT	O	40	0	40	807	947	10	136	1,093	107
537	JEWETT	WACO REGIONAL AIRPORT	I	764	7	771	15,414	13,891	145	1,990	16,026	1,566
538	JEWETT	WACO REGIONAL AIRPORT	O	12	0	12	242	359	4	51	414	40
539	KOSSE	WACO REGIONAL AIRPORT	I	1,029	9	1,038	20,760	27,375	286	3,922	31,583	3,087
540	KOSSE	WACO REGIONAL AIRPORT	O	137	1	138	2,764	3,800	40	544	4,384	428
541	LACY LAKEVIEW	WACO REGIONAL AIRPORT	I	13,012	114	13,126	262,520	332,038	3,467	47,568	383,073	37,442
542	LAMPASAS	WACO REGIONAL AIRPORT	I	17,923	157	18,080	361,600	417,293	4,357	59,781	481,431	47,055
543	LAMPASAS	WACO REGIONAL AIRPORT	O	250	2	252	5,044	8,870	93	1,271	10,233	1,000
544	LEONA	WACO REGIONAL AIRPORT	I	366	3	369	7,384	11,181	117	1,602	12,900	1,281
545	LEONA	WACO REGIONAL AIRPORT	O	17	0	17	343	789	8	113	910	89
546	LOMETA	WACO REGIONAL AIRPORT	I	1,803	16	1,819	36,376	40,006	418	5,731	46,155	4,511
547	LOMETA	WACO REGIONAL AIRPORT	O	131	1	132	2,643	3,404	36	488	3,927	384
548	LORENA	WACO REGIONAL AIRPORT	I	1,678	15	1,693	33,854	53,138	555	7,613	61,306	5,992
549	LORENA	WACO REGIONAL AIRPORT	O	210	2	212	4,237	8,932	93	1,280	10,305	1,007
550	LOTT	WACO REGIONAL AIRPORT	I	2,035	18	2,053	41,057	46,699	488	6,690	53,877	5,266
551	LOTT	WACO REGIONAL AIRPORT	O	613	5	618	12,367	19,631	205	2,812	22,648	2,214
552	MADISONVILLE	WACO REGIONAL AIRPORT	I	8,555	75	8,630	172,599	208,274	2,175	29,837	240,286	23,486
553	MADISONVILLE	WACO REGIONAL AIRPORT	O	1,280	11	1,291	25,824	35,008	366	5,015	40,389	3,948
554	MALONE	WACO REGIONAL AIRPORT	I	677	6	683	13,659	21,549	225	3,087	24,861	2,430
555	MALONE	WACO REGIONAL AIRPORT	O	68	1	69	1,372	1,822	19	261	2,102	205
556	MARLIN	WACO REGIONAL AIRPORT	I	17,231	151	17,382	347,639	488,119	5,096	69,928	563,143	55,042
557	MARLIN	WACO REGIONAL AIRPORT	O	2,351	21	2,372	47,432	66,022	689	9,458	76,170	7,445
558	MART	WACO REGIONAL AIRPORT	I	6,093	53	6,146	122,928	199,185	2,080	28,535	229,800	22,461
559	MART	WACO REGIONAL AIRPORT	O	309	3	312	6,234	10,337	108	1,481	11,926	1,166
560	MC GREGOR	WACO REGIONAL AIRPORT	I	15,339	134	15,473	309,468	415,927	4,343	59,586	479,856	46,901
561	MC GREGOR	WACO REGIONAL AIRPORT	O	60	1	61	1,211	1,433	15	205	1,653	162
562	MERIDIAN	WACO REGIONAL AIRPORT	I	4,599	40	4,639	92,786	115,315	1,204	16,520	133,039	13,003
563	MERIDIAN	WACO REGIONAL AIRPORT	O	284	2	286	5,730	9,273	97	1,328	10,698	1,048
564	MEXIA	WACO REGIONAL AIRPORT	I	14,313	125	14,438	288,768	423,452	4,421	60,664	488,537	47,750
565	MEXIA	WACO REGIONAL AIRPORT	O	1,608	14	1,622	32,442	46,641	487	6,682	53,809	5,259
566	MIDWAY	WACO REGIONAL AIRPORT	I	484	4	488	9,765	8,588	90	1,230	9,908	968
567	MIDWAY	WACO REGIONAL AIRPORT	O	168	1	169	3,389	4,376	46	627	5,048	493
568	MOODY	WACO REGIONAL AIRPORT	I	3,627	32	3,659	73,175	95,681	999	13,707	110,387	10,789
569	MOODY	WACO REGIONAL AIRPORT	O	204	2	206	4,116	8,440	88	1,209	9,737	952
570	MORGAN	WACO REGIONAL AIRPORT	I	755	7	762	15,232	24,936	260	3,572	28,769	2,812

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue		Customer Growth Adjustment	Weather		Normalized Consumption Revenue
							Per Book Volume	Volume		Normalization	Adjusted Volume	
571	MORGAN	WACO REGIONAL AIRPORT	O	66	1	67	1,332	1,597	17	229	1,842	180
572	NORMANGEE	WACO REGIONAL AIRPORT	I	1,365	12	1,377	27,539	34,502	360	4,943	39,805	3,691
573	NORMANGEE	WACO REGIONAL AIRPORT	O	147	1	148	2,966	3,222	34	462	3,717	363
574	OGLESBY	WACO REGIONAL AIRPORT	I	1,418	12	1,430	28,608	36,380	380	5,212	41,972	4,102
575	OGLESBY	WACO REGIONAL AIRPORT	O	97	1	98	1,957	2,856	30	409	3,295	322
576	PENELOPE	WACO REGIONAL AIRPORT	I	661	6	667	13,336	20,884	218	2,992	24,093	2,355
577	RICHLAND	WACO REGIONAL AIRPORT	I	550	5	555	11,086	14,809	155	2,122	17,066	1,670
578	RICHLAND	WACO REGIONAL AIRPORT	O	25	0	25	504	545	6	78	629	61
579	RIESEL	WACO REGIONAL AIRPORT	I	1,525	13	1,538	30,767	41,365	432	5,926	47,723	4,664
580	RIESEL	WACO REGIONAL AIRPORT	O	393	3	396	7,929	11,008	115	1,577	12,699	1,241
581	ROBINSON	WACO REGIONAL AIRPORT	I	13,821	121	13,942	278,842	365,323	3,814	52,336	421,474	41,195
582	ROBINSON	WACO REGIONAL AIRPORT	O	42	0	42	847	2,356	25	338	2,718	266
583	ROSEBUD	WACO REGIONAL AIRPORT	I	4,717	41	4,758	95,166	126,777	1,324	18,162	146,263	14,296
584	ROSEBUD	WACO REGIONAL AIRPORT	O	578	5	583	11,661	16,336	171	2,340	18,847	1,842
585	ROSS	WACO REGIONAL AIRPORT	I	156	1	157	3,147	4,040	42	579	4,661	456
586	ROSS	WACO REGIONAL AIRPORT	O	3,218	28	3,246	64,924	81,557	852	11,684	94,092	9,197
587	SAN SABA	WACO REGIONAL AIRPORT	I	6,500	57	6,557	131,139	179,889	1,878	25,771	207,539	20,285
588	SAN SABA	WACO REGIONAL AIRPORT	O	266	2	268	5,367	9,288	97	1,331	10,715	1,047
589	SOUTH MOUNTAIN	WACO REGIONAL AIRPORT	I	311	3	314	6,274	8,813	92	1,263	10,166	994
590	SOUTH MOUNTAIN	WACO REGIONAL AIRPORT	O	249	2	251	5,024	7,656	80	1,097	8,833	863
591	STREETMAN	WACO REGIONAL AIRPORT	I	713	6	719	14,365	19,425	203	2,783	22,411	2,190
592	STREETMAN	WACO REGIONAL AIRPORT	O	62	1	63	1,251	2,171	23	311	2,505	245
593	TEAGUE	WACO REGIONAL AIRPORT	I	8,879	78	8,957	179,136	253,432	2,646	36,307	292,385	28,578
594	TEAGUE	WACO REGIONAL AIRPORT	O	336	3	339	6,779	12,425	130	1,780	14,335	1,401
596	TEHUACANA	WACO REGIONAL AIRPORT	I	771	7	778	15,555	20,484	214	2,935	23,632	2,310
596	THORNTON	WACO REGIONAL AIRPORT	I	1,355	12	1,367	27,337	36,132	377	5,176	41,685	4,074
597	THORNTON	WACO REGIONAL AIRPORT	O	34	0	34	666	669	7	96	772	75
598	VALLEY MILLS	WACO REGIONAL AIRPORT	I	3,315	29	3,344	66,881	99,340	1,037	14,231	114,608	11,202
599	VALLEY MILLS	WACO REGIONAL AIRPORT	O	94	1	95	1,896	3,665	38	525	4,228	413
600	WACO	WACO REGIONAL AIRPORT	I	255,897	2,242	258,139	5,162,776	7,820,725	81,654	1,120,398	9,022,776	881,886
601	WACO	WACO REGIONAL AIRPORT	O	452	4	456	9,119	15,906	166	2,279	18,351	1,794
602	WEST	WACO REGIONAL AIRPORT	I	9,614	84	9,698	193,964	261,520	2,730	37,465	301,716	29,490
603	WEST	WACO REGIONAL AIRPORT	O	704	6	710	14,203	19,562	204	2,802	22,569	2,206
604	WHITNEY	WACO REGIONAL AIRPORT	I	4,150	36	4,186	83,727	107,089	1,118	15,342	123,549	12,076
605	WHITNEY	WACO REGIONAL AIRPORT	O	154	1	155	3,107	5,105	53	731	5,890	576
606	WOODWAY	WACO REGIONAL AIRPORT	I	16,032	140	16,172	323,449	471,524	4,923	67,551	543,998	53,170
607	WOODWAY	WACO REGIONAL AIRPORT	O	12	0	12	242	384	4	55	443	43
608	WORTHAM	WACO REGIONAL AIRPORT	I	3,449	30	3,479	69,584	95,514	997	13,683	110,195	10,770
609	ALVORD	WICHITA FALLS MUNICIPAL AIRPORT	I	2,167	19	2,186	43,720	71,269	744	10,305	82,319	8,046
610	ALVORD	WICHITA FALLS MUNICIPAL AIRPORT	O	140	1	141	2,825	5,598	58	810	6,466	632
611	ANNA	WICHITA FALLS MUNICIPAL AIRPORT	I	7,859	69	7,928	158,557	252,387	2,635	36,494	291,516	28,493
612	ANNA	WICHITA FALLS MUNICIPAL AIRPORT	O	1,124	10	1,134	22,677	38,167	398	5,519	44,084	4,309
613	ANNONA	WICHITA FALLS MUNICIPAL AIRPORT	I	671	6	677	13,538	25,176	263	3,640	29,079	2,842
614	ANNONA	WICHITA FALLS MUNICIPAL AIRPORT	O	49	0	49	989	1,819	19	263	2,101	205
615	ARCHER CITY	WICHITA FALLS MUNICIPAL AIRPORT	I	5,180	45	5,225	104,508	158,833	1,658	22,967	183,458	17,931
616	AUBREY	WICHITA FALLS MUNICIPAL AIRPORT	I	4,788	42	4,830	96,599	135,086	1,410	19,533	166,030	15,250
617	AUBREY	WICHITA FALLS MUNICIPAL AIRPORT	O	1,102	10	1,112	22,233	54,695	571	7,909	63,175	6,175
618	AVERY	WICHITA FALLS MUNICIPAL AIRPORT	I	1,647	14	1,661	33,229	44,082	460	6,374	50,916	4,977
619	AVERY	WICHITA FALLS MUNICIPAL AIRPORT	O	224	2	226	4,519	6,412	67	927	7,406	724
620	BELLEVUE	WICHITA FALLS MUNICIPAL AIRPORT	I	872	8	880	17,593	31,422	328	4,544	36,294	3,547
621	BELLEVUE	WICHITA FALLS MUNICIPAL AIRPORT	O	61	1	62	1,231	1,519	16	220	1,755	171
622	BELLS	WICHITA FALLS MUNICIPAL AIRPORT	I	4,381	38	4,419	88,398	131,420	1,372	19,003	151,795	14,836
623	BELLS	WICHITA FALLS MUNICIPAL AIRPORT	O	384	3	387	7,747	12,188	127	1,762	14,078	1,376
624	BENJAMIN	WICHITA FALLS MUNICIPAL AIRPORT	I	780	7	787	15,737	29,858	312	4,317	34,467	3,371
625	BLOSSOM	WICHITA FALLS MUNICIPAL AIRPORT	I	2,727	24	2,751	55,018	77,273	807	11,173	89,253	8,724
626	BLOSSOM	WICHITA FALLS MUNICIPAL AIRPORT	O	108	1	109	2,179	3,604	38	521	4,163	407
627	BLUE RIDGE	WICHITA FALLS MUNICIPAL AIRPORT	I	1,495	13	1,508	30,162	44,788	468	6,476	51,732	5,056

ATMOS ENERGY CORP. MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue		Customer Growth Adjustment	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
							Per Book Volume	Charge Revenue				
628	BLUE RIDGE	WICHITA FALLS MUNICIPAL AIRPORT	O	96	1	97	1,937	3,903	41	564	4,508	441
629	BOGATA	WICHITA FALLS MUNICIPAL AIRPORT	I	4,042	35	4,077	81,548	111,275	1,162	16,090	128,527	12,562
630	BOGATA	WICHITA FALLS MUNICIPAL AIRPORT	O	577	5	582	11,641	19,689	206	2,847	22,742	2,223
631	BONHAM	WICHITA FALLS MUNICIPAL AIRPORT	I	20,816	182	20,998	419,967	695,099	7,257	100,509	802,865	78,472
632	BONHAM	WICHITA FALLS MUNICIPAL AIRPORT	O	122	1	123	2,461	3,580	37	518	4,135	404
633	BOWIE	WICHITA FALLS MUNICIPAL AIRPORT	I	18,945	166	19,111	382,219	641,032	6,693	92,691	740,415	72,368
634	BOWIE	WICHITA FALLS MUNICIPAL AIRPORT	O	4,687	41	4,728	94,561	159,447	1,665	23,056	184,167	18,001
635	BURKBURNETT	WICHITA FALLS MUNICIPAL AIRPORT	I	29,265	256	29,521	580,428	975,072	10,180	140,992	1,126,245	110,079
636	BURKBURNETT	WICHITA FALLS MUNICIPAL AIRPORT	O	87	1	88	1,755	6,129	64	886	7,079	692
637	BYERS	WICHITA FALLS MUNICIPAL AIRPORT	I	1,928	17	1,945	38,898	69,300	724	10,021	80,044	7,823
638	BYERS	WICHITA FALLS MUNICIPAL AIRPORT	O	74	1	75	1,493	3,355	35	485	3,875	379
639	CASHION COMMUNITY	WICHITA FALLS MUNICIPAL AIRPORT	I	120	1	121	2,421	4,311	45	623	4,979	487
640	CELESTE	WICHITA FALLS MUNICIPAL AIRPORT	I	2,437	21	2,458	49,167	69,267	723	10,016	80,006	7,820
641	CELESTE	WICHITA FALLS MUNICIPAL AIRPORT	O	36	0	36	726	1,007	11	146	1,163	114
642	CELINA	WICHITA FALLS MUNICIPAL AIRPORT	I	19,633	172	19,805	386,100	738,327	7,709	106,760	852,795	83,352
643	CELINA	WICHITA FALLS MUNICIPAL AIRPORT	O	48	0	48	968	7,864	82	1,137	9,083	888
644	CHICO	WICHITA FALLS MUNICIPAL AIRPORT	I	1,639	14	1,653	33,067	49,185	514	7,112	56,811	5,553
645	CHICO	WICHITA FALLS MUNICIPAL AIRPORT	O	174	2	176	3,510	5,467	57	791	6,315	617
646	CHILDRESS	WICHITA FALLS MUNICIPAL AIRPORT	I	19,512	169	19,681	389,624	725,287	7,572	104,874	837,734	81,880
647	CHILDRESS	WICHITA FALLS MUNICIPAL AIRPORT	O	798	7	805	16,100	36,686	383	5,305	42,374	4,142
648	CHILLICOTHE	WICHITA FALLS MUNICIPAL AIRPORT	I	2,690	24	2,714	54,271	106,984	1,117	15,470	123,570	12,078
649	CHILLICOTHE	WICHITA FALLS MUNICIPAL AIRPORT	O	1,196	10	1,206	24,130	58,337	609	8,435	67,381	6,586
650	CLARKSVILLE	WICHITA FALLS MUNICIPAL AIRPORT	I	9,811	86	9,897	197,939	351,849	3,674	50,876	406,388	39,721
651	CLARKSVILLE	WICHITA FALLS MUNICIPAL AIRPORT	O	356	3	359	7,182	10,949	114	1,583	12,647	1,236
652	COLLINSVILLE	WICHITA FALLS MUNICIPAL AIRPORT	I	3,120	27	3,147	62,947	99,005	1,034	14,316	114,354	11,177
653	COLLINSVILLE	WICHITA FALLS MUNICIPAL AIRPORT	O	94	1	95	1,896	4,185	44	605	4,834	472
654	CROSS ROADS	WICHITA FALLS MUNICIPAL AIRPORT	I	580	5	585	11,702	31,654	330	4,577	36,562	3,574
655	DECATUR	WICHITA FALLS MUNICIPAL AIRPORT	I	10,896	95	10,991	219,829	342,410	3,575	49,511	395,496	38,656
656	DECATUR	WICHITA FALLS MUNICIPAL AIRPORT	O	563	5	568	11,359	24,869	260	3,596	28,724	2,808
657	DENISON	WICHITA FALLS MUNICIPAL AIRPORT	I	78,953	692	79,645	1,592,894	2,624,335	27,400	379,470	3,031,205	295,270
658	DENISON	WICHITA FALLS MUNICIPAL AIRPORT	O	2,815	25	2,840	56,793	105,688	1,103	15,282	122,074	11,932
659	DENTON	WICHITA FALLS MUNICIPAL AIRPORT	I	222,615	1,950	224,565	4,491,305	8,060,674	84,159	1,165,547	9,310,380	909,997
660	DENTON	WICHITA FALLS MUNICIPAL AIRPORT	O	5,711	50	5,761	115,221	165,327	1,726	23,906	180,959	18,664
661	DEPORT	WICHITA FALLS MUNICIPAL AIRPORT	I	2,136	19	2,155	43,094	61,514	642	8,895	71,051	6,945
662	DETROIT	WICHITA FALLS MUNICIPAL AIRPORT	I	2,200	19	2,219	44,385	66,092	690	9,557	76,339	7,461
663	DETROIT	WICHITA FALLS MUNICIPAL AIRPORT	O	338	3	341	6,819	12,579	131	1,819	14,529	1,420
664	DODD CITY	WICHITA FALLS MUNICIPAL AIRPORT	I	863	8	871	17,411	28,737	300	4,155	33,192	3,244
665	DODD CITY	WICHITA FALLS MUNICIPAL AIRPORT	O	366	3	369	7,384	10,641	111	1,539	12,291	1,201
666	ECTOR	WICHITA FALLS MUNICIPAL AIRPORT	I	1,806	16	1,822	36,436	58,692	613	8,487	67,791	6,626
667	ECTOR	WICHITA FALLS MUNICIPAL AIRPORT	O	36	0	36	726	1,665	17	241	1,923	188
668	ELECTRA	WICHITA FALLS MUNICIPAL AIRPORT	I	8,857	78	8,935	178,692	333,935	3,487	48,286	385,707	37,699
669	ELECTRA	WICHITA FALLS MUNICIPAL AIRPORT	O	51	0	51	1,029	1,369	14	198	1,581	155
670	FARMERSVILLE	WICHITA FALLS MUNICIPAL AIRPORT	I	10,293	90	10,383	207,663	369,248	3,855	53,392	426,485	41,686
671	FARMERSVILLE	WICHITA FALLS MUNICIPAL AIRPORT	O	726	6	732	14,647	37,268	389	5,389	43,046	4,207
672	GAINESVILLE	WICHITA FALLS MUNICIPAL AIRPORT	I	43,588	382	43,970	879,397	1,582,334	16,521	228,800	1,827,655	178,635
673	GAINESVILLE	WICHITA FALLS MUNICIPAL AIRPORT	O	1,159	10	1,169	23,383	45,827	478	6,626	52,932	5,174
674	GOREE	WICHITA FALLS MUNICIPAL AIRPORT	I	801	7	808	16,160	35,682	373	5,160	41,214	4,028
675	GOREE	WICHITA FALLS MUNICIPAL AIRPORT	O	30	0	30	605	2,288	24	331	2,643	258
676	GUNTER	WICHITA FALLS MUNICIPAL AIRPORT	I	2,119	19	2,138	42,751	73,207	764	10,585	84,556	8,265
677	GUNTER	WICHITA FALLS MUNICIPAL AIRPORT	O	90	1	91	1,816	2,122	22	307	2,451	240
678	HENRIETTA	WICHITA FALLS MUNICIPAL AIRPORT	I	9,755	85	9,840	196,809	328,156	3,426	47,450	379,033	37,047
679	HENRIETTA	WICHITA FALLS MUNICIPAL AIRPORT	O	342	3	345	6,900	14,321	150	2,071	16,541	1,617
680	HOLLIDAY	WICHITA FALLS MUNICIPAL AIRPORT	I	2,941	26	2,967	59,335	86,423	902	12,497	99,822	9,757
681	HOLLIDAY	WICHITA FALLS MUNICIPAL AIRPORT	O	396	3	399	7,969	14,722	154	2,129	17,004	1,662
682	HONEY GROVE	WICHITA FALLS MUNICIPAL AIRPORT	I	6,026	53	6,079	121,576	211,457	2,208	30,576	244,240	23,872
683	HONEY GROVE	WICHITA FALLS MUNICIPAL AIRPORT	O	36	0	36	726	1,265	13	183	1,481	143
684	HOWE	WICHITA FALLS MUNICIPAL AIRPORT	I	5,662	50	5,712	114,232	173,195	1,808	25,043	200,047	19,553

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue		Customer Growth Adjustment	Weather		Normalized Consumption Revenue
							Per Book Volume	Adjusted Volume		Normalization	Adjusted Volume	
685	HOWE	WICHITA FALLS MUNICIPAL AIRPORT	O	127	1	128	2,562	5,929	62	857	6,848	689
686	IOWA PARK	WICHITA FALLS MUNICIPAL AIRPORT	I	18,158	159	18,317	366,342	550,528	5,748	79,605	635,880	62,151
687	IOWA PARK	WICHITA FALLS MUNICIPAL AIRPORT	O	1,322	12	1,334	26,672	46,138	482	6,671	53,291	5,209
688	KNOLLWOOD	WICHITA FALLS MUNICIPAL AIRPORT	I	303	3	306	6,113	7,370	77	1,066	8,513	832
686	KNOX CITY	WICHITA FALLS MUNICIPAL AIRPORT	I	4,896	43	4,939	98,778	161,500	1,686	23,352	186,538	18,232
690	KNOX CITY	WICHITA FALLS MUNICIPAL AIRPORT	O	183	2	185	3,692	5,719	60	827	6,606	646
691	KRUM	WICHITA FALLS MUNICIPAL AIRPORT	I	7,300	64	7,364	147,279	231,333	2,415	33,450	267,198	26,116
682	KRUM	WICHITA FALLS MUNICIPAL AIRPORT	O	322	3	325	6,486	12,614	132	1,824	14,570	1,424
693	LADONIA	WICHITA FALLS MUNICIPAL AIRPORT	I	1,829	16	1,845	36,900	70,002	731	10,122	80,855	7,903
694	LADONIA	WICHITA FALLS MUNICIPAL AIRPORT	O	24	0	24	484	643	7	93	743	73
695	LEONARD	WICHITA FALLS MUNICIPAL AIRPORT	I	5,462	48	5,510	110,197	169,344	1,768	24,487	195,598	19,118
696	LEONARD	WICHITA FALLS MUNICIPAL AIRPORT	O	42	0	42	847	6,896	72	997	7,965	779
697	LINCOLN PARK	WICHITA FALLS MUNICIPAL AIRPORT	I	(1)	(0)	(1)	(20)	3	0	0	3	0
698	LINDSAY	WICHITA FALLS MUNICIPAL AIRPORT	I	2,350	21	2,371	47,412	82,423	861	11,918	95,202	9,305
699	LINDSAY	WICHITA FALLS MUNICIPAL AIRPORT	O	50	0	50	1,009	1,793	19	259	2,071	202
700	LITTLE ELM	WICHITA FALLS MUNICIPAL AIRPORT	I	14,259	125	14,384	287,678	453,077	4,730	65,513	523,321	51,149
701	LITTLE ELM	WICHITA FALLS MUNICIPAL AIRPORT	O	835	7	842	16,846	18,684	195	2,702	21,581	2,109
702	MCKINNEY	WICHITA FALLS MUNICIPAL AIRPORT	I	293,684	2,573	296,257	5,925,137	14,181,208	148,061	2,050,556	16,379,825	1,600,964
703	MCKINNEY	WICHITA FALLS MUNICIPAL AIRPORT	O	4,807	42	4,849	96,982	176,543	1,843	25,528	203,914	19,931
704	MEGARGEL	WICHITA FALLS MUNICIPAL AIRPORT	I	717	6	723	14,466	26,567	277	3,842	30,686	2,999
705	MELISSA	WICHITA FALLS MUNICIPAL AIRPORT	I	20,585	180	20,765	415,307	711,758	7,431	102,918	822,107	80,353
706	MELISSA	WICHITA FALLS MUNICIPAL AIRPORT	O	36	0	36	726	880	9	127	1,016	99
707	MUENSTER	WICHITA FALLS MUNICIPAL AIRPORT	I	5,301	46	5,347	106,949	163,820	1,710	23,688	189,219	18,494
708	MUENSTER	WICHITA FALLS MUNICIPAL AIRPORT	O	888	7	845	16,907	37,488	391	5,421	43,300	4,232
709	MUNDAY	WICHITA FALLS MUNICIPAL AIRPORT	I	4,840	42	4,882	97,648	189,238	1,976	27,363	218,577	21,364
710	MUNDAY	WICHITA FALLS MUNICIPAL AIRPORT	O	475	4	479	9,583	20,083	210	2,904	23,197	2,287
711	NEWCASTLE	WICHITA FALLS MUNICIPAL AIRPORT	I	1,464	13	1,477	29,537	42,708	446	6,175	49,329	4,821
712	NEWCASTLE	WICHITA FALLS MUNICIPAL AIRPORT	O	154	1	155	3,107	4,587	48	663	5,298	518
713	NOCONA	WICHITA FALLS MUNICIPAL AIRPORT	I	12,340	108	12,448	248,962	412,828	4,310	59,694	476,832	46,606
714	NOCONA	WICHITA FALLS MUNICIPAL AIRPORT	O	940	8	948	18,985	36,158	378	5,228	41,764	4,082
715	O BRIEN	WICHITA FALLS MUNICIPAL AIRPORT	I	431	4	435	8,696	14,067	147	2,034	16,248	1,588
716	OLNEY	WICHITA FALLS MUNICIPAL AIRPORT	I	14,748	129	14,877	297,544	476,785	4,978	68,942	550,705	53,826
717	OLNEY	WICHITA FALLS MUNICIPAL AIRPORT	O	1,233	11	1,244	24,876	42,943	448	6,209	49,600	4,848
718	PARIS	WICHITA FALLS MUNICIPAL AIRPORT	I	58,374	511	58,885	1,177,708	2,111,711	22,048	305,346	2,439,105	238,398
719	PARIS	WICHITA FALLS MUNICIPAL AIRPORT	O	2,453	21	2,474	49,490	83,226	869	12,034	96,129	9,396
720	PECAN GAP	WICHITA FALLS MUNICIPAL AIRPORT	I	687	6	693	13,860	22,772	238	3,293	26,303	2,571
721	PECAN GAP	WICHITA FALLS MUNICIPAL AIRPORT	O	64	1	65	1,291	3,661	38	529	4,229	413
722	PETROLIA	WICHITA FALLS MUNICIPAL AIRPORT	I	2,144	19	2,163	43,256	74,428	777	10,762	85,988	8,402
723	PETROLIA	WICHITA FALLS MUNICIPAL AIRPORT	O	144	1	145	2,905	5,136	54	743	5,932	580
724	PILOT POINT	WICHITA FALLS MUNICIPAL AIRPORT	I	11,039	97	11,136	222,714	369,242	3,855	53,391	426,488	41,685
725	PILOT POINT	WICHITA FALLS MUNICIPAL AIRPORT	O	400	4	404	8,070	25,362	265	3,667	29,294	2,863
726	PLEASANT VALLEY	WICHITA FALLS MUNICIPAL AIRPORT	I	645	6	651	13,013	25,985	271	3,750	29,956	2,928
727	POTTSBORO	WICHITA FALLS MUNICIPAL AIRPORT	I	5,645	49	5,694	113,889	182,353	1,904	26,368	210,625	20,586
728	POTTSBORO	WICHITA FALLS MUNICIPAL AIRPORT	O	387	3	390	7,803	13,705	143	1,982	16,829	1,547
729	PRINCETON	WICHITA FALLS MUNICIPAL AIRPORT	I	6,745	59	6,804	136,082	202,676	2,116	29,306	234,088	22,881
730	PRINCETON	WICHITA FALLS MUNICIPAL AIRPORT	O	492	4	496	9,926	16,914	177	2,446	19,537	1,910
731	PROSPER	WICHITA FALLS MUNICIPAL AIRPORT	I	13,546	119	13,665	273,293	606,420	6,331	87,686	700,438	68,461
732	PROSPER	WICHITA FALLS MUNICIPAL AIRPORT	O	203	2	205	4,096	4,957	52	717	5,726	560
733	QUANAH	WICHITA FALLS MUNICIPAL AIRPORT	I	10,519	92	10,611	212,223	459,790	4,801	66,484	531,075	51,907
734	QUANAH	WICHITA FALLS MUNICIPAL AIRPORT	O	250	2	252	5,044	13,525	141	1,956	16,622	1,527
735	RAVENNA	WICHITA FALLS MUNICIPAL AIRPORT	I	609	5	614	12,287	22,222	232	3,213	25,668	2,509
736	RAVENNA	WICHITA FALLS MUNICIPAL AIRPORT	O	96	1	97	1,937	4,672	49	676	5,396	527
737	RENO (LAMAR)	WICHITA FALLS MUNICIPAL AIRPORT	I	3,698	32	3,730	74,606	119,424	1,247	17,268	137,939	13,482
738	RENO (LAMAR)	WICHITA FALLS MUNICIPAL AIRPORT	O	223	2	225	4,499	9,458	99	1,368	10,924	1,068
739	ROXTON	WICHITA FALLS MUNICIPAL AIRPORT	I	2,151	19	2,170	43,397	73,879	771	10,683	85,332	8,340
740	ROXTON	WICHITA FALLS MUNICIPAL AIRPORT	O	123	1	124	2,482	6,021	63	871	6,954	680
741	RUNAWAY BAY	WICHITA FALLS MUNICIPAL AIRPORT	I	1,073	9	1,082	21,648	30,267	316	4,376	34,989	3,417

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE R
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No.	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Normalized Customer Charge Revenue		Customer Growth Adjustment	Weather		Normalized Consumption Revenue
							Per Book Volume	Adjusted Volume		Normalization	Adjusted Volume	
742	RUNAWAY BAY	WICHITA FALLS MUNICIPAL AIRPORT	O	25	0	25	504	482	5	70	557	54
743	SADLER	WICHITA FALLS MUNICIPAL AIRPORT	I	797	7	804	16,080	25,332	264	3,663	29,259	2,860
744	SADLER	WICHITA FALLS MUNICIPAL AIRPORT	O	217	2	219	4,378	9,526	99	1,377	11,003	1,076
745	SAINT JO	WICHITA FALLS MUNICIPAL AIRPORT	I	3,285	29	3,314	66,276	122,098	1,275	17,655	141,028	13,784
746	SAINT JO	WICHITA FALLS MUNICIPAL AIRPORT	O	44	0	44	888	842	9	122	973	95
747	SANGER	WICHITA FALLS MUNICIPAL AIRPORT	I	14,878	130	15,008	300,167	461,992	4,817	66,716	532,925	52,088
748	SANGER	WICHITA FALLS MUNICIPAL AIRPORT	O	453	4	457	9,139	18,994	198	2,746	21,939	2,144
749	SAVOY	WICHITA FALLS MUNICIPAL AIRPORT	I	1,994	17	2,011	40,229	60,337	630	8,725	69,691	6,812
750	SAVOY	WICHITA FALLS MUNICIPAL AIRPORT	O	355	3	358	7,182	13,963	146	2,019	16,128	1,576
751	SEYMOUR	WICHITA FALLS MUNICIPAL AIRPORT	I	12,145	106	12,251	245,028	466,911	4,875	67,514	539,299	52,711
752	SEYMOUR	WICHITA FALLS MUNICIPAL AIRPORT	O	1,353	12	1,365	27,297	51,949	542	7,512	60,003	5,865
753	SHERMAN	WICHITA FALLS MUNICIPAL AIRPORT	I	105,283	922	106,205	2,124,107	3,852,043	40,218	556,993	4,449,253	434,870
754	SHERMAN	WICHITA FALLS MUNICIPAL AIRPORT	O	1,166	10	1,176	23,524	47,487	496	6,866	54,848	5,381
755	SOUTHMAYD	WICHITA FALLS MUNICIPAL AIRPORT	I	624	5	629	12,589	19,956	208	2,886	23,050	2,253
756	SUN VALLEY	WICHITA FALLS MUNICIPAL AIRPORT	I	96	1	97	1,937	2,174	23	314	2,511	245
757	THROCKMORTON	WICHITA FALLS MUNICIPAL AIRPORT	I	2,896	25	2,921	58,427	72,791	760	10,525	84,077	8,218
758	THROCKMORTON	WICHITA FALLS MUNICIPAL AIRPORT	O	164	1	165	3,309	4,717	49	682	5,448	533
759	TIOGA	WICHITA FALLS MUNICIPAL AIRPORT	I	2,487	22	2,509	50,176	78,931	824	11,413	91,168	8,911
760	TIOGA	WICHITA FALLS MUNICIPAL AIRPORT	O	20	0	20	404	674	7	97	778	76
761	TOCO	WICHITA FALLS MUNICIPAL AIRPORT	I	398	3	401	8,030	14,382	150	2,080	16,612	1,624
762	TOM BEAN	WICHITA FALLS MUNICIPAL AIRPORT	I	2,530	22	2,552	51,043	75,938	793	10,980	87,712	8,573
763	TRENTON	WICHITA FALLS MUNICIPAL AIRPORT	I	2,256	20	2,276	45,515	73,292	765	10,598	84,655	8,274
764	TRENTON	WICHITA FALLS MUNICIPAL AIRPORT	O	300	3	303	6,053	16,052	168	2,321	18,541	1,812
765	VALLEY VIEW	WICHITA FALLS MUNICIPAL AIRPORT	I	1,620	14	1,634	32,684	57,975	605	8,383	66,963	6,545
766	VALLEY VIEW	WICHITA FALLS MUNICIPAL AIRPORT	O	156	1	157	3,147	4,693	49	679	5,421	530
767	VAN ALSTYNE	WICHITA FALLS MUNICIPAL AIRPORT	I	10,838	95	10,933	218,659	369,207	3,855	53,386	426,448	41,681
768	VAN ALSTYNE	WICHITA FALLS MUNICIPAL AIRPORT	O	1,094	10	1,104	22,072	35,220	368	5,093	40,681	3,976
769	VERNON	WICHITA FALLS MUNICIPAL AIRPORT	I	37,001	324	37,325	746,503	1,357,458	14,173	196,284	1,567,915	153,248
770	VERNON	WICHITA FALLS MUNICIPAL AIRPORT	O	2,893	25	2,918	58,367	114,924	1,200	16,618	132,742	12,974
771	WEINERT	WICHITA FALLS MUNICIPAL AIRPORT	I	757	7	764	15,273	31,270	326	4,522	36,118	3,530
772	WEINERT	WICHITA FALLS MUNICIPAL AIRPORT	O	44	0	44	888	1,416	15	205	1,636	160
773	WHITESBORO	WICHITA FALLS MUNICIPAL AIRPORT	I	12,609	110	12,719	254,389	427,462	4,463	61,810	493,735	48,258
774	WHITESBORO	WICHITA FALLS MUNICIPAL AIRPORT	O	397	3	400	8,010	15,929	166	2,303	18,398	1,798
775	WHITEWRIGHT	WICHITA FALLS MUNICIPAL AIRPORT	I	5,904	52	5,956	119,114	204,959	2,140	29,636	236,736	23,139
776	WHITEWRIGHT	WICHITA FALLS MUNICIPAL AIRPORT	O	340	3	343	6,860	17,336	181	2,507	20,024	1,957
777	WICHITA FALLS	WICHITA FALLS MUNICIPAL AIRPORT	I	265,942	2,330	268,272	5,365,436	9,565,996	99,875	1,383,212	11,049,083	1,079,937
778	WICHITA FALLS	WICHITA FALLS MUNICIPAL AIRPORT	O	1,257	11	1,268	25,360	46,975	490	6,792	54,258	5,303
779	WINDOM	WICHITA FALLS MUNICIPAL AIRPORT	I	985	9	994	19,873	35,297	369	5,104	40,769	3,985
780	WINDOM	WICHITA FALLS MUNICIPAL AIRPORT	O	86	1	87	1,735	4,094	43	592	4,729	462
781	WOLFE CITY	WICHITA FALLS MUNICIPAL AIRPORT	I	4,392	38	4,430	88,610	153,741	1,605	22,230	177,576	17,356
782	WOLFE CITY	WICHITA FALLS MUNICIPAL AIRPORT	O	386	3	389	7,788	18,588	194	2,688	21,470	2,098
Total				17,810,989	156,035	17,967,024	\$ 359,340,480	681,391,580	7,114,188	130,674,423	819,180,191	\$ 80,066,672

Atmos Energy Corporation
Mid-Tex Division
Customer Growth Adjustment - Residential

Line No.	Description	Amount
1	Ccf Usage - Unadjusted	681,391,580
2		
3	Weather Normalization	<u>130,674,423</u>
4		
5	Normalized Ccf Sales	812,066,003
6		
7	Average Bills	<u>1,484,249</u>
8		
9	Average Usage per Customer	547.1
10		
11	Adjustment to Number of Customers	13,003
12		
13	Adjustment to Volumes from Customer Growth	<u>7,114,188</u>
14		
15	Growth and Weather Adjusted Volumes	<u><u>819,180,191</u></u>

Atmos Energy Corporation
Mid-Tex Division
Customer Growth Adjustment - Residential

Line No.	Particulars	Prior Year Ending 2015	Test Year Ending 2016	Year Over Year Change	Test Year as a % of Prior Year	Projected Using TY/PY Ratio
1	October	1,458,547	1,468,035	9,488	100.6505%	1,477,585
2	November	1,454,321	1,467,070	12,749	100.8766%	1,479,931
3	December	1,469,667	1,479,665	9,998	100.6803%	1,489,731
4	January	1,466,023	1,482,509	16,486	101.1245%	1,499,180
5	February	1,474,002	1,480,845	6,843	100.4642%	1,487,720
6	March	1,482,141	1,492,455	10,314	100.6959%	1,502,841
7	April	1,464,710	1,480,040	15,330	101.0466%	1,495,530
8	May	1,491,412	1,497,246	5,834	100.3912%	1,503,103
9	June	1,478,846	1,493,221	14,375	100.9720%	1,507,736
10	July	1,477,010	1,488,256	11,246	100.7614%	1,499,588
11	August	1,467,195	1,495,935	28,740	101.9588%	1,525,238
12	September	1,472,702	1,485,712	13,010	100.8834%	1,498,837
13						
14	Totals	<u>17,656,576</u>	<u>17,810,989</u>	<u>154,413</u>		<u>17,967,020</u>
15						
16	Projected Average		0.87%			1,497,252
17						
18	Test Year Average					1,484,249
19						
20	Customer Growth per Annual Method					13,003
21						
22	Annual Adjustment to Number of bills					156,035

Atmos Energy Corporation
Heat Load and Base Load Computation

RESIDENTIAL

Abilene

Month	No. of Bills (a)	Ccf (b)	Sales per Bill (c)	Cycle Actual HDD (d)	Normal HDD [1] (e)	Deviation (f)	Weather Dependency (g)	Weather Adjustment per Bill (h)	Normal Sales per Bill (i)	Normal Sales Total (j)	Weather Adjustment Total (k)
Oct-15	74,711	793,022	10.6	-	18	(18)	0.1298	2.3	13.0	967,507	174,485
Nov-15	74,460	1,387,495	18.6	117	172	(55)	0.1298	7.1	25.8	1,918,834	531,339
Dec-15	74,887	4,661,997	62.3	406	455	(49)	0.1298	6.4	68.6	5,137,997	476,000
Jan-16	75,141	6,933,400	92.3	608	646	(38)	0.1298	4.9	97.2	7,303,705	370,305
Feb-16	75,463	5,309,261	70.4	501	577	(76)	0.1298	9.9	80.2	6,053,642	744,381
Mar-16	75,457	2,998,525	39.7	186	336	(150)	0.1298	19.5	59.2	4,467,809	1,469,284
Apr-16	74,865	2,158,384	28.8	180	154	26	0.1298	(3.4)	25.5	1,906,063	(252,321)
May-16	75,231	984,998	13.1	39	45	(6)	0.1298	0.8	13.9	1,043,454	58,456
Jun-16	74,950	1,142,819	15.3	17	3	14	0.1298	(1.8)	13.4	1,006,579	(136,240)
Jul-16	74,453	844,855	11.4	-	-	0	0.1298	0.0	11.4	845,042	187
Aug-16	75,147	603,901	8.0	-	-	0	0.1298	0.0	8.0	604,182	281
Sep-16	73,592	741,218	10.1	-	1	(1)	0.1298	0.1	10.2	750,638	9,420
TOTAL	74,863	28,559,876	380.5	2,054	2,407	(353)		45.8	426.3	32,005,452	3,445,576
Base Load	9.49										

Atmos Energy Corporation
Heat Load and Base Load Computation

RESIDENTIAL

Austin

Month	No. of Bills (a)	Ccf (b)	Sales per Bill (c)	Cycle Actual HDD (d)	Normal HDD [1] (e)	Deviation (f)	Weather Dependency (g)	Weather Adjustment per Bill (h)	Normal Sales per Bill (i)	Normal Sales Total (j)	Weather Adjustment Total (k)
Oct-15	188,517	2,140,590	11.4	-	5	(5)	0.1328	0.7	12.0	2,264,089	123,499
Nov-15	188,401	2,970,772	15.8	26	110	(84)	0.1328	11.2	26.9	5,073,639	2,102,867
Dec-15	190,295	9,219,983	48.5	285	342	(57)	0.1328	7.6	56.0	10,660,326	1,440,343
Jan-16	190,198	14,380,357	75.6	427	512	(85)	0.1328	11.3	86.9	16,528,206	2,147,849
Feb-16	190,781	11,496,753	60.3	414	454	(40)	0.1328	5.3	65.6	12,509,510	1,012,757
Mar-16	192,356	5,772,237	30.0	102	257	(155)	0.1328	20.6	50.6	9,731,290	3,959,053
Apr-16	191,072	4,900,667	25.7	123	101	22	0.1328	(2.9)	22.7	4,343,067	(557,600)
May-16	193,108	1,883,043	9.8	3	20	(17)	0.1328	2.3	12.0	2,319,227	436,184
Jun-16	193,804	3,433,756	17.7	-	-	0	0.1328	0.0	17.7	3,434,207	451
Jul-16	193,599	2,222,705	11.5	-	-	0	0.1328	0.0	11.5	2,222,517	(188)
Aug-16	194,624	1,746,357	9.0	-	-	0	0.1328	0.0	9.0	1,745,777	(580)
Sep-16	193,599	2,183,714	11.3	-	-	0	0.1328	0.0	11.3	2,183,797	83
TOTAL	191,696	62,350,935	326.3	1,380	1,801	(421)		55.9	382.2	73,015,652	10,664,717
Base Load	11.92										

Atmos Energy Corporation
Heat Load and Base Load Computation

RESIDENTIAL

Dallas

Month	No. of Bills (a)	Ccf (b)	Sales per Bill (c)	Cycle Actual HDD (d)	Normal HDD [1] (e)	Deviation (f)	Weather Dependency (g)	Weather Adjustment per Bill (h)	Normal Sales per Bill (i)	Normal Sales Total (j)	Weather Adjustment Total (k)
Oct-15	1,014,997	14,809,834	14.6	-	8	(8)	0.1996	1.6	16.2	16,432,801	1,622,967
Nov-15	1,014,548	23,167,567	22.8	61	127	(66)	0.1996	13.2	36.0	36,533,873	13,366,306
Dec-15	1,023,366	77,459,371	75.7	297	396	(99)	0.1996	19.8	95.5	97,680,285	20,220,914
Jan-16	1,025,090	119,861,368	116.9	487	581	(94)	0.1996	18.8	135.7	139,094,462	19,233,094
Feb-16	1,022,231	103,193,839	101.0	466	537	(71)	0.1996	14.2	115.1	117,679,233	14,485,394
Mar-16	1,030,926	54,341,180	52.7	143	301	(158)	0.1996	31.5	84.3	86,855,516	32,514,336
Apr-16	1,021,807	37,105,421	36.3	126	124	2	0.1996	(0.4)	35.9	36,693,089	(412,332)
May-16	1,035,659	15,730,540	15.2	8	29	(21)	0.1996	4.2	19.4	20,071,071	4,340,531
Jun-16	1,031,040	22,445,806	21.8	4	2	2	0.1996	(0.4)	21.4	22,033,325	(412,481)
Jul-16	1,028,367	16,395,138	15.9	-	-	0	0.1996	0.0	15.9	16,392,170	(2,968)
Aug-16	1,032,746	11,665,958	11.3	-	-	0	0.1996	0.0	11.3	11,670,030	4,072
Sep-16	1,027,298	13,878,907	13.5	-	-	0	0.1996	0.0	13.5	13,878,796	(111)
TOTAL	1,025,673	510,054,928	497.7	1,592	2,105	(513)		102.4	600	615,014,651	104,959,723
Base Load	14.99										

Atmos Energy Corporation
 Heat Load and Base Load Computation

RESIDENTIAL

Waco

Month	No. of Bills (a)	Ccf (b)	Sales per Bill (c)	Cycle Actual HDD (d)	Normal HDD [1] (e)	Deviation (f)	Weather Dependency (g)	Weather Adjustment per Bill (h)	Normal Sales per Bill (i)	Normal Sales Total (j)	Weather Adjustment Total (k)
Oct-15	54,847	517,295	9.4	-	7	(7)	0.1261	0.9	10.3	565,473	48,178
Nov-15	54,608	854,132	15.6	65	135	(70)	0.1261	8.8	24.5	1,336,258	482,126
Dec-15	55,010	2,793,901	50.8	332	385	(53)	0.1261	6.7	57.5	3,161,425	367,524
Jan-16	55,394	4,250,404	76.7	502	574	(72)	0.1261	9.1	85.8	4,753,359	502,955
Feb-16	55,527	3,731,004	67.2	473	515	(42)	0.1261	5.3	72.5	4,025,152	294,148
Mar-16	55,507	2,041,700	36.8	149	301	(152)	0.1261	19.2	56.0	3,105,617	1,063,917
Apr-16	55,117	1,425,264	25.9	159	128	31	0.1261	(3.9)	22.0	1,209,818	(215,446)
May-16	55,383	494,680	8.9	9	29	(20)	0.1261	2.5	11.5	634,135	139,455
Jun-16	55,558	940,407	16.9	2	-	2	0.1261	(0.3)	16.7	926,707	(13,700)
Jul-16	54,720	666,480	12.2	-	-	0	0.1261	0.0	12.2	666,490	10
Aug-16	55,345	380,574	6.9	-	-	0	0.1261	0.0	6.9	380,774	201
Sep-16	54,344	537,901	9.9	-	-	0	0.1261	0.0	9.9	538,006	105
TOTAL	55,113	18,633,742	337.2	1,691	2,074	(383)		48.3	385.5	21,303,214	2,669,472
Base Load	10.34										

Atmos Energy Corporation
Heat Load and Base Load Computation

RESIDENTIAL

Wichita Falls

Month	No. of Bills (a)	Ccf (b)	Sales per Bill (c)	Cycle Actual HDD (d)	Normal HDD [1] (e)	Deviation (f)	Weather Dependency (g)	Weather Adjustment per Bill (h)	Normal Sales per Bill (i)	Normal Sales Total (j)	Weather Adjustment Total (k)
Oct-15	134,963	1,624,225	12.0	6	23	(17)	0.1392	2.4	14.4	1,943,467	319,242
Nov-15	135,053	2,693,155	19.9	138	197	(59)	0.1392	8.2	28.2	3,801,742	1,108,587
Dec-15	136,107	9,536,924	70.1	423	519	(96)	0.1392	13.4	83.4	11,355,407	1,818,483
Jan-16	136,686	14,179,247	103.7	660	722	(62)	0.1392	8.6	112.4	15,359,406	1,180,159
Feb-16	136,843	12,805,043	93.6	599	671	(72)	0.1392	10.0	103.6	14,175,566	1,370,523
Mar-16	138,209	7,005,867	50.7	209	385	(176)	0.1392	24.5	75.2	10,391,935	3,386,068
Apr-16	137,179	4,836,665	35.3	222	198	24	0.1392	(3.3)	31.9	4,378,754	(457,911)
May-16	137,865	2,160,197	15.7	39	59	(20)	0.1392	2.8	18.5	2,543,609	383,412
Jun-16	137,869	2,337,087	17.0	16	5	11	0.1392	(1.5)	15.4	2,125,940	(211,147)
Jul-16	137,117	1,596,231	11.6	-	-	0	0.1392	0.0	11.6	1,596,042	(189)
Aug-16	138,073	1,428,215	10.3	-	-	0	0.1392	0.0	10.3	1,427,675	(540)
Sep-16	136,879	1,589,244	11.6	-	2	(2)	0.1392	0.3	11.9	1,627,491	38,247
TOTAL	136,904	61,792,100	451.5	2,312	2,781	(469)		65.3	516.8	70,727,034	8,934,934

Base Load 10.82

Atmos Energy Corporation
Heat Load and Base Load Computation

RESIDENTIAL

Total

Month	No. of Bills (a)	Ccf (b)	Normal Sales Total (c)	Weather Adjustment Total (d)
Oct-15	1,468,035	19,884,965	22,173,337	2,288,372
Nov-15	1,467,070	31,073,120	48,664,346	17,591,226
Dec-15	1,479,665	103,672,176	127,995,440	24,323,264
Jan-16	1,482,509	159,604,776	183,039,138	23,434,362
Feb-16	1,480,845	136,535,900	154,443,103	17,907,203
Mar-16	1,492,455	72,159,509	114,552,167	42,392,658
Apr-16	1,480,040	50,426,401	48,530,791	(1,895,610)
May-16	1,497,246	21,253,459	26,611,496	5,358,037
Jun-16	1,493,221	30,299,875	29,526,758	(773,117)
Jul-16	1,488,256	21,725,409	21,722,261	(3,148)
Aug-16	1,495,935	15,825,004	15,828,438	3,434
Sep-16	1,485,712	18,930,984	18,978,728	47,744
TOTAL	17,810,989	681,391,580	812,066,003	130,674,423

[1] Utilizes 10 year Normals.

ATMOS ENERGY CORP. MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE C
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Customer Charge Revenue	Per Book Volume	Change in Volumes for Growth	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
1	ABILENE	ABILENE REGIONAL AIRPORT	I	32,518	23	32,541	\$ 1,309,783	8,020,629	6,302	685,996	8,712,927	\$ 622,364
2	ABILENE	ABILENE REGIONAL AIRPORT	O	492	0	492	19,817	66,280	52	5,669	72,001	5,143
3	ALBANY	ABILENE REGIONAL AIRPORT	I	1,082	1	1,083	43,582	83,735	66	7,162	90,963	6,497
4	ALBANY	ABILENE REGIONAL AIRPORT	O	122	0	122	4,914	9,235	7	790	10,032	717
5	ANSON	ABILENE REGIONAL AIRPORT	I	1,075	1	1,076	43,300	176,857	139	15,126	192,123	13,723
6	ANSON	ABILENE REGIONAL AIRPORT	O	13	0	13	524	4,082	3	349	4,435	317
7	BAIRD	ABILENE REGIONAL AIRPORT	I	622	0	622	25,053	83,535	66	7,145	90,746	6,482
8	BALLINGER	ABILENE REGIONAL AIRPORT	I	1,598	1	1,599	64,365	289,782	228	24,785	314,794	22,486
9	BALLINGER	ABILENE REGIONAL AIRPORT	O	277	0	277	11,157	20,012	16	1,712	21,739	1,553
10	BANGS	ABILENE REGIONAL AIRPORT	I	362	0	362	14,581	51,532	40	4,407	55,980	3,999
11	BANGS	ABILENE REGIONAL AIRPORT	O	12	0	12	483	5,126	4	438	5,568	398
12	BLACKWELL	ABILENE REGIONAL AIRPORT	I	72	0	72	2,900	14,266	11	1,220	15,497	1,107
13	BLACKWELL	ABILENE REGIONAL AIRPORT	O	12	0	12	483	2,667	2	228	2,897	207
14	BLANKET	ABILENE REGIONAL AIRPORT	I	103	0	103	4,149	9,268	7	793	10,068	719
15	BRONTE	ABILENE REGIONAL AIRPORT	I	358	0	358	14,420	39,466	31	3,375	42,872	3,062
16	BRONTE	ABILENE REGIONAL AIRPORT	O	36	0	36	1,450	3,060	2	262	3,324	237
17	BROWNWOOD	ABILENE REGIONAL AIRPORT	I	6,463	5	6,468	260,321	1,119,252	879	95,728	1,215,860	86,849
18	BROWNWOOD	ABILENE REGIONAL AIRPORT	O	348	0	348	14,017	401,402	315	34,332	436,049	31,147
19	BUFFALO GAP	ABILENE REGIONAL AIRPORT	I	323	0	323	13,010	29,482	23	2,522	32,027	2,288
20	BUFFALO GAP	ABILENE REGIONAL AIRPORT	O	31	0	31	1,249	2,172	2	186	2,359	169
21	CARBON	ABILENE REGIONAL AIRPORT	I	93	0	93	3,746	5,570	4	476	6,051	432
22	CISCO	ABILENE REGIONAL AIRPORT	I	1,321	1	1,322	53,208	223,494	176	19,115	242,785	17,342
23	CLYDE	ABILENE REGIONAL AIRPORT	I	913	1	914	36,774	129,493	102	11,075	140,670	10,048
24	CLYDE	ABILENE REGIONAL AIRPORT	O	114	0	114	4,592	15,763	12	1,348	17,124	1,223
25	COLEMAN	ABILENE REGIONAL AIRPORT	I	1,903	1	1,904	76,650	220,730	173	18,879	239,782	17,128
26	COLEMAN	ABILENE REGIONAL AIRPORT	O	130	0	130	5,236	10,875	9	930	11,813	844
27	COLORADO CITY	ABILENE REGIONAL AIRPORT	I	1,320	1	1,321	53,168	197,584	155	16,899	214,638	15,332
28	COLORADO CITY	ABILENE REGIONAL AIRPORT	O	144	0	144	5,800	143,051	112	12,235	155,398	11,100
29	COMANCHE	ABILENE REGIONAL AIRPORT	I	1,338	1	1,339	53,893	158,165	124	13,528	171,817	12,273
30	COMANCHE	ABILENE REGIONAL AIRPORT	O	48	0	48	1,933	9,292	7	795	10,094	721
31	DE LEON	ABILENE REGIONAL AIRPORT	I	876	1	877	35,284	129,044	101	11,037	140,182	10,013
32	DE LEON	ABILENE REGIONAL AIRPORT	O	22	0	22	886	14,301	11	1,223	15,535	1,110
33	EARLY	ABILENE REGIONAL AIRPORT	I	849	1	850	34,197	162,688	128	13,915	176,730	12,624
34	EARLY	ABILENE REGIONAL AIRPORT	O	161	0	161	6,485	65,018	51	5,561	70,630	5,045
35	EASTLAND	ABILENE REGIONAL AIRPORT	I	1,594	1	1,595	64,204	341,034	268	29,168	370,471	26,463
36	EASTLAND	ABILENE REGIONAL AIRPORT	O	241	0	241	9,707	35,566	28	3,045	38,669	2,762
37	GORDON	ABILENE REGIONAL AIRPORT	I	238	0	238	9,586	13,340	10	1,141	14,491	1,035
38	GORDON	ABILENE REGIONAL AIRPORT	O	126	0	126	5,075	22,405	18	1,916	24,339	1,739
39	GORMAN	ABILENE REGIONAL AIRPORT	I	328	0	328	13,211	20,572	16	1,760	22,348	1,596
40	GORMAN	ABILENE REGIONAL AIRPORT	O	12	0	12	483	938	1	80	1,019	73
41	HAMLIN	ABILENE REGIONAL AIRPORT	I	773	1	774	31,135	72,530	57	6,203	78,791	5,628
42	HAMLIN	ABILENE REGIONAL AIRPORT	O	12	0	12	483	997	1	85	1,083	77
43	HASKELL	ABILENE REGIONAL AIRPORT	I	1,654	1	1,655	66,621	244,099	192	20,878	265,168	18,941
44	HASKELL	ABILENE REGIONAL AIRPORT	O	12	0	12	483	627	0	54	681	49
45	HAWLEY	ABILENE REGIONAL AIRPORT	I	276	0	276	11,117	38,223	30	3,269	41,522	2,966
46	IMPACT	ABILENE REGIONAL AIRPORT	I	24	0	24	967	1,147	1	98	1,246	89
47	LAWN	ABILENE REGIONAL AIRPORT	I	123	0	123	4,954	9,615	8	822	10,445	746
48	LORAIN	ABILENE REGIONAL AIRPORT	I	196	0	196	7,895	28,776	23	2,461	31,260	2,233
49	LUEDERS	ABILENE REGIONAL AIRPORT	I	87	0	87	3,504	9,051	7	774	9,832	702
50	LUEDERS	ABILENE REGIONAL AIRPORT	O	36	0	36	1,450	10,419	8	891	11,318	808
51	MERKEL	ABILENE REGIONAL AIRPORT	I	910	1	911	36,654	98,211	77	8,400	106,688	7,621
52	MERKEL	ABILENE REGIONAL AIRPORT	O	12	0	12	483	658	1	56	715	51
53	MILES	ABILENE REGIONAL AIRPORT	I	312	0	312	12,567	179,518	141	15,354	195,013	13,930
54	MORAN	ABILENE REGIONAL AIRPORT	I	150	0	150	6,042	8,342	7	713	9,062	647
55	NOVICE	ABILENE REGIONAL AIRPORT	I	66	0	66	2,658	2,067	2	177	2,245	160
56	NOVICE	ABILENE REGIONAL AIRPORT	O	6	0	6	242	229	0	20	249	18
57	PUTNAM	ABILENE REGIONAL AIRPORT	I	64	0	64	2,578	580	0	50	630	46

ATMOS ENERGY CORP. MID-TEX DIVISION
CALCULATION OF CURRENT REVENUE BY AREA - RATE C
TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Customer Charge Revenue	Per Book Volume	Change in Volumes for Growth	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
58	RANGER	ABILENE REGIONAL AIRPORT	I	736	1	737	29,645	124,276	98	10,629	135,003	9,643
59	RANGER	ABILENE REGIONAL AIRPORT	O	24	0	24	967	1,032	1	88	1,121	80
60	ROBERT LEE	ABILENE REGIONAL AIRPORT	I	394	0	394	15,870	64,601	51	5,525	70,177	5,013
61	ROBERT LEE	ABILENE REGIONAL AIRPORT	O	15	0	15	604	361	0	31	392	28
62	ROBY	ABILENE REGIONAL AIRPORT	I	366	0	366	14,742	39,362	31	3,367	42,759	3,054
63	ROBY	ABILENE REGIONAL AIRPORT	O	36	0	36	1,450	47,340	37	4,049	51,426	3,673
64	ROCHESTER	ABILENE REGIONAL AIRPORT	I	214	0	214	8,620	8,414	7	720	9,140	853
65	ROCHESTER	ABILENE REGIONAL AIRPORT	O	24	0	24	967	1,446	1	124	1,571	112
66	ROSCOE	ABILENE REGIONAL AIRPORT	I	429	0	429	17,280	44,122	35	3,774	47,930	3,424
67	ROSCOE	ABILENE REGIONAL AIRPORT	O	20	0	20	806	246,600	194	21,091	267,885	19,135
68	ROTAN	ABILENE REGIONAL AIRPORT	I	768	1	769	30,934	171,230	135	14,645	186,010	13,287
69	ROTAN	ABILENE REGIONAL AIRPORT	O	60	0	60	2,417	9,948	8	851	10,807	772
70	RULE	ABILENE REGIONAL AIRPORT	I	323	0	323	13,010	49,555	39	4,238	53,833	3,945
71	SAN ANGELO	ABILENE REGIONAL AIRPORT	I	24,288	17	24,305	978,289	5,305,172	4,169	453,746	5,763,087	411,857
72	SAN ANGELO	ABILENE REGIONAL AIRPORT	O	440	0	440	17,723	205,767	162	17,599	223,528	15,967
73	SANTA ANNA	ABILENE REGIONAL AIRPORT	I	448	0	448	18,045	35,306	28	3,020	38,353	2,740
74	SNYDER	ABILENE REGIONAL AIRPORT	I	4,512	3	4,515	181,737	834,588	656	71,381	906,626	64,760
75	SNYDER	ABILENE REGIONAL AIRPORT	O	476	0	476	19,173	128,824	101	11,018	139,943	9,996
76	STAMFORD	ABILENE REGIONAL AIRPORT	I	1,318	1	1,319	53,087	300,211	236	25,677	326,124	23,295
77	STAMFORD	ABILENE REGIONAL AIRPORT	O	165	0	165	6,646	17,389	14	1,487	18,890	1,349
78	STRAWN	ABILENE REGIONAL AIRPORT	I	266	0	266	10,714	39,670	31	3,393	43,094	3,078
79	STRAWN	ABILENE REGIONAL AIRPORT	O	12	0	12	483	1,241	1	106	1,348	96
80	SWEETWATER	ABILENE REGIONAL AIRPORT	I	3,655	3	3,658	147,219	626,469	492	53,581	680,543	48,611
81	SWEETWATER	ABILENE REGIONAL AIRPORT	O	72	0	72	2,900	90,302	71	7,723	98,096	7,007
82	TRENT	ABILENE REGIONAL AIRPORT	I	108	0	108	4,350	5,267	4	451	5,722	409
83	TRENT	ABILENE REGIONAL AIRPORT	O	12	0	12	483	51,161	40	4,376	55,577	3,970
84	TUSCOLA	ABILENE REGIONAL AIRPORT	I	301	0	301	12,124	54,062	42	4,624	58,728	4,195
85	TYE	ABILENE REGIONAL AIRPORT	I	343	0	343	13,816	93,599	74	8,005	101,678	7,263
86	TYE	ABILENE REGIONAL AIRPORT	O	12	0	12	483	3,774	3	323	4,100	293
87	WINTERS	ABILENE REGIONAL AIRPORT	I	788	1	789	31,740	82,676	65	7,071	89,812	6,415
88	WINTERS	ABILENE REGIONAL AIRPORT	O	78	0	78	3,142	32,612	26	2,789	35,427	2,531
89	AUSTIN	AUSTIN-BERGSTROM AIRPORT	I	3,065	2	3,067	123,454	1,346,428	1,058	103,094	1,460,579	103,615
90	AUSTIN	AUSTIN-BERGSTROM AIRPORT	O	1,845	1	1,846	74,314	535,895	421	41,033	577,349	41,240
91	BANDERA	AUSTIN-BERGSTROM AIRPORT	I	880	1	881	35,445	169,082	133	12,946	182,161	13,012
92	BANDERA	AUSTIN-BERGSTROM AIRPORT	O	65	0	65	2,618	12,413	10	950	13,373	955
93	BARTLETT	AUSTIN-BERGSTROM AIRPORT	I	414	0	414	16,675	64,921	51	4,971	69,943	4,996
94	BARTLETT	AUSTIN-BERGSTROM AIRPORT	O	18	0	18	725	69,057	54	5,288	74,399	5,314
95	BELTON	AUSTIN-BERGSTROM AIRPORT	I	3,571	3	3,574	143,835	1,250,125	982	95,720	1,346,828	96,204
96	BELTON	AUSTIN-BERGSTROM AIRPORT	O	12	0	12	483	497	0	38	535	38
97	BERTRAM	AUSTIN-BERGSTROM AIRPORT	I	385	0	385	15,507	39,906	31	3,056	42,993	3,071
98	BRYAN	AUSTIN-BERGSTROM AIRPORT	I	14,155	10	14,165	570,145	4,143,828	3,256	317,286	4,464,370	318,890
99	BRYAN	AUSTIN-BERGSTROM AIRPORT	O	68	0	68	2,739	157,753	124	12,079	169,956	12,140
100	BUCKHOLTS	AUSTIN-BERGSTROM AIRPORT	I	156	0	156	6,283	11,476	9	879	12,364	883
101	BURNET	AUSTIN-BERGSTROM AIRPORT	I	1,989	1	1,990	80,114	429,745	338	32,905	462,987	33,071
102	BURNET	AUSTIN-BERGSTROM AIRPORT	O	72	0	72	2,900	12,387	10	948	13,345	953
103	CALDWELL	AUSTIN-BERGSTROM AIRPORT	I	1,448	1	1,449	58,324	261,930	206	20,055	282,191	20,157
104	CALDWELL	AUSTIN-BERGSTROM AIRPORT	O	337	0	337	13,574	81,834	64	6,266	88,164	6,298
105	CAMERON	AUSTIN-BERGSTROM AIRPORT	I	1,918	1	1,919	77,255	281,818	221	21,578	303,617	21,687
106	CAMERON	AUSTIN-BERGSTROM AIRPORT	O	39	0	39	1,571	12,572	10	963	13,544	967
107	CEDAR PARK	AUSTIN-BERGSTROM AIRPORT	I	3,819	3	3,822	153,824	1,482,708	1,165	113,528	1,597,401	114,102
108	CEDAR PARK	AUSTIN-BERGSTROM AIRPORT	O	48	0	48	1,933	6,723	5	515	7,243	517
109	COLLEGE STATION	AUSTIN-BERGSTROM AIRPORT	I	11,600	8	11,608	467,233	4,960,087	3,897	379,785	5,343,769	381,705
110	COLLEGE STATION	AUSTIN-BERGSTROM AIRPORT	O	21	0	21	846	42,290	33	3,238	45,561	3,254
111	FREDERICKSBURG	AUSTIN-BERGSTROM AIRPORT	I	5,308	4	5,312	213,799	1,156,299	909	88,536	1,245,743	88,983
112	FREDERICKSBURG	AUSTIN-BERGSTROM AIRPORT	O	142	0	142	5,720	45,695	36	3,499	49,229	3,516
113	GEORGETOWN	AUSTIN-BERGSTROM AIRPORT	I	7,100	5	7,105	285,979	2,729,746	2,145	209,012	2,940,903	210,069
114	GEORGETOWN	AUSTIN-BERGSTROM AIRPORT	O	57	0	57	2,296	14,167	11	1,085	15,263	1,090

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE C
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Customer Charge Revenue	Per Book Volume	Change in Volumes for Growth	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
115	GRANGER	AUSTIN-BERGSTROM AIRPORT	I	360	0	360	14,500	48,185	38	3,689	51,912	3,708
116	GRANGER	AUSTIN-BERGSTROM AIRPORT	O	36	0	36	1,450	5,479	4	420	5,903	422
117	HARKER HEIGHTS	AUSTIN-BERGSTROM AIRPORT	I	2,164	2	2,166	87,163	655,598	515	50,198	706,311	50,452
118	HOLLAND	AUSTIN-BERGSTROM AIRPORT	I	299	0	299	12,043	21,697	17	1,661	23,375	1,670
119	HOLLAND	AUSTIN-BERGSTROM AIRPORT	O	(5)	(0)	(5)	(201)	490	0	38	528	38
120	HUTTO	AUSTIN-BERGSTROM AIRPORT	I	686	0	686	27,631	195,621	154	14,978	210,753	15,054
121	HUTTO	AUSTIN-BERGSTROM AIRPORT	O	66	0	66	2,658	65,507	51	5,016	70,574	5,041
122	KERRVILLE	AUSTIN-BERGSTROM AIRPORT	I	6,768	5	6,773	272,806	1,992,555	1,566	152,566	2,146,667	153,338
123	KERRVILLE	AUSTIN-BERGSTROM AIRPORT	O	1,679	1	1,680	67,628	274,404	216	21,011	295,630	21,117
124	KILLEEN	AUSTIN-BERGSTROM AIRPORT	I	10,316	7	10,323	415,515	3,180,975	2,499	243,562	3,427,037	244,793
125	KILLEEN	AUSTIN-BERGSTROM AIRPORT	O	36	0	36	1,450	1,830	1	140	1,972	141
126	KURTEN	AUSTIN-BERGSTROM AIRPORT	I	48	0	48	1,933	1,390	1	106	1,498	107
127	LEANDER	AUSTIN-BERGSTROM AIRPORT	I	677	0	677	27,269	187,893	148	14,387	202,428	14,459
128	LEANDER	AUSTIN-BERGSTROM AIRPORT	O	36	0	36	1,450	13,377	11	1,024	14,412	1,029
129	LEXINGTON	AUSTIN-BERGSTROM AIRPORT	I	283	0	283	11,399	61,751	49	4,728	66,528	4,752
130	LEXINGTON	AUSTIN-BERGSTROM AIRPORT	O	3	0	3	121	483	0	37	520	37
131	LITTLE RIVER ACADEMY	AUSTIN-BERGSTROM AIRPORT	I	253	0	253	10,191	30,779	24	2,357	33,160	2,369
132	LLANO	AUSTIN-BERGSTROM AIRPORT	I	1,458	1	1,459	58,726	153,700	121	11,769	165,590	11,828
133	MANOR	AUSTIN-BERGSTROM AIRPORT	I	488	0	488	19,656	190,007	149	14,548	204,705	14,622
134	MANOR	AUSTIN-BERGSTROM AIRPORT	O	30	0	30	1,208	3,160	2	242	3,404	243
135	MARBLE FALLS	AUSTIN-BERGSTROM AIRPORT	I	2,246	2	2,248	90,466	481,553	386	37,637	529,577	37,828
136	MARBLE FALLS	AUSTIN-BERGSTROM AIRPORT	O	235	0	235	9,465	58,581	46	4,485	63,112	4,508
137	NOLANVILLE	AUSTIN-BERGSTROM AIRPORT	I	157	0	157	6,324	11,237	9	860	12,106	865
138	NOLANVILLE	AUSTIN-BERGSTROM AIRPORT	O	12	0	12	483	678	1	52	731	52
139	PFLUGERVILLE	AUSTIN-BERGSTROM AIRPORT	I	2,936	2	2,938	118,258	754,980	593	57,807	813,381	58,100
140	PFLUGERVILLE	AUSTIN-BERGSTROM AIRPORT	O	832	1	833	33,512	248,862	194	18,902	265,958	19,997
141	ROCKDALE	AUSTIN-BERGSTROM AIRPORT	I	1,545	1	1,546	62,231	210,151	165	16,091	226,407	16,172
142	ROCKDALE	AUSTIN-BERGSTROM AIRPORT	O	36	0	36	1,450	818	1	63	881	63
143	ROGERS	AUSTIN-BERGSTROM AIRPORT	I	268	0	268	10,795	27,202	21	2,083	29,306	2,093
144	ROGERS	AUSTIN-BERGSTROM AIRPORT	O	24	0	24	967	937	1	72	1,009	72
145	ROUND ROCK	AUSTIN-BERGSTROM AIRPORT	I	11,733	8	11,741	472,590	4,638,931	3,643	355,042	4,995,016	356,537
146	ROUND ROCK	AUSTIN-BERGSTROM AIRPORT	O	664	0	664	26,745	203,541	160	15,585	219,285	15,664
147	SOMERVILLE	AUSTIN-BERGSTROM AIRPORT	I	561	0	561	22,596	48,712	38	3,730	52,480	3,749
148	SOMERVILLE	AUSTIN-BERGSTROM AIRPORT	O	17	0	17	685	25	0	2	27	2
149	TAYLOR	AUSTIN-BERGSTROM AIRPORT	I	2,783	2	2,785	112,096	690,078	542	52,838	743,458	53,105
150	TEMPLE	AUSTIN-BERGSTROM AIRPORT	I	11,335	8	11,343	456,559	4,204,723	3,304	321,948	4,529,975	323,576
151	TEMPLE	AUSTIN-BERGSTROM AIRPORT	O	100	0	100	4,028	7,514	6	575	8,095	578
152	THORNDALE	AUSTIN-BERGSTROM AIRPORT	I	273	0	273	10,996	27,008	21	2,068	29,097	2,078
153	THORNDALE	AUSTIN-BERGSTROM AIRPORT	O	14	0	14	564	320	0	25	345	25
154	THRALL	AUSTIN-BERGSTROM AIRPORT	I	120	0	120	4,833	16,270	13	1,246	17,529	1,252
155	TROY	AUSTIN-BERGSTROM AIRPORT	I	130	0	130	5,236	14,181	11	1,086	15,278	1,091
156	TROY	AUSTIN-BERGSTROM AIRPORT	O	12	0	12	483	7,901	6	605	8,512	608
157	WIXON VALLEY	AUSTIN-BERGSTROM AIRPORT	I	34	0	34	1,369	5,432	4	416	5,852	418
158	ABBOTT	DALLAS - FORT WORTH INTL AIRPORT	I	144	0	144	5,800	13,944	11	1,496	15,451	1,104
159	ADDISON	DALLAS - FORT WORTH INTL AIRPORT	I	11,501	8	11,509	463,245	4,512,969	3,546	484,272	5,000,787	357,206
160	ALBA	DALLAS - FORT WORTH INTL AIRPORT	I	249	0	249	10,029	30,705	24	3,295	34,024	2,430
161	ALLEN	DALLAS - FORT WORTH INTL AIRPORT	I	8,583	6	8,589	345,712	2,473,340	1,943	265,406	2,740,689	195,767
162	ALLEN	DALLAS - FORT WORTH INTL AIRPORT	O	48	0	48	1,933	3,953	3	424	4,381	313
163	ALMA	DALLAS - FORT WORTH INTL AIRPORT	I	24	0	24	967	942	1	101	1,044	75
164	ALVARADO	DALLAS - FORT WORTH INTL AIRPORT	I	906	1	907	36,493	236,062	185	25,331	261,578	18,885
165	ALVARADO	DALLAS - FORT WORTH INTL AIRPORT	O	41	0	41	1,651	7,010	6	752	7,768	555
166	ARGYLE	DALLAS - FORT WORTH INTL AIRPORT	I	300	0	300	12,084	53,935	42	5,788	59,765	4,269
167	ARGYLE	DALLAS - FORT WORTH INTL AIRPORT	O	22	0	22	886	30,277	24	3,249	33,550	2,386
168	ARLINGTON	DALLAS - FORT WORTH INTL AIRPORT	I	46,949	33	46,982	1,891,045	21,562,242	16,942	2,313,772	23,892,957	1,706,674
169	ATHENS	DALLAS - FORT WORTH INTL AIRPORT	I	4,616	3	4,619	185,926	1,076,185	846	115,482	1,192,512	85,181
170	ATHENS	DALLAS - FORT WORTH INTL AIRPORT	O	255	0	255	10,271	47,930	38	5,143	53,111	3,794
171	AURORA	DALLAS - FORT WORTH INTL AIRPORT	I	60	0	60	2,417	6,865	5	737	7,607	543

ATMOS ENERGY CORP. MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE C
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No	Area	Weather Station	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Customer Charge Revenue	Per Book Volume	Change in Volumes for Growth	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
172	AZLE	DALLAS - FORT WORTH INTL AIRPORT	2,175	2	2,177	87,606	404,334	318	43,388	448,040	32,003
173	AZLE	DALLAS - FORT WORTH INTL AIRPORT	35	0	35	1,410	1,984	2	213	2,198	157
174	BALCH SPRINGS	DALLAS - FORT WORTH INTL AIRPORT	2,819	2	2,821	113,546	748,383	588	80,306	829,277	59,235
175	BARDWELL	DALLAS - FORT WORTH INTL AIRPORT	96	0	96	3,867	3,146	2	338	3,486	249
176	BARRY	DALLAS - FORT WORTH INTL AIRPORT	36	0	36	1,450	628	0	67	696	50
177	BEDFORD	DALLAS - FORT WORTH INTL AIRPORT	6,376	5	6,381	256,817	2,715,218	2,133	291,361	3,008,713	214,912
178	BENBROOK	DALLAS - FORT WORTH INTL AIRPORT	1,816	1	1,817	73,146	550,166	432	59,036	609,635	43,546
179	BLOOMING GROVE	DALLAS - FORT WORTH INTL AIRPORT	325	0	325	13,091	35,905	28	3,853	39,766	2,842
180	BLUE MOUND	DALLAS - FORT WORTH INTL AIRPORT	269	0	269	10,835	109,016	86	11,698	120,800	8,629
181	BLUM	DALLAS - FORT WORTH INTL AIRPORT	110	0	110	4,431	7,447	6	799	8,252	589
182	BOYD	DALLAS - FORT WORTH INTL AIRPORT	556	0	556	22,395	88,276	69	9,473	97,818	6,987
183	BOYD	DALLAS - FORT WORTH INTL AIRPORT	12	0	12	463	3,407	3	366	3,775	270
184	BRIDGEPORT	DALLAS - FORT WORTH INTL AIRPORT	1,837	1	1,838	73,992	447,587	352	48,029	495,968	35,427
185	BRIDGEPORT	DALLAS - FORT WORTH INTL AIRPORT	132	0	132	5,317	9,739	8	1,045	10,792	771
186	BROWNSBORO	DALLAS - FORT WORTH INTL AIRPORT	404	0	404	16,273	60,237	47	6,454	66,746	4,768
187	BROWNSBORO	DALLAS - FORT WORTH INTL AIRPORT	58	0	58	2,336	2,384	2	256	2,642	189
188	BURLESON	DALLAS - FORT WORTH INTL AIRPORT	5,469	4	5,473	220,284	1,482,381	1,165	159,069	1,642,615	117,332
189	BURLESON	DALLAS - FORT WORTH INTL AIRPORT	392	0	392	15,789	81,241	64	8,718	90,022	6,430
190	CADDO MILLS	DALLAS - FORT WORTH INTL AIRPORT	325	0	325	13,091	42,261	33	4,535	46,829	3,345
191	CADDO MILLS	DALLAS - FORT WORTH INTL AIRPORT	77	0	77	3,101	5,766	5	619	6,389	456
192	CAMPBELL	DALLAS - FORT WORTH INTL AIRPORT	171	0	171	6,888	8,068	6	866	8,940	639
193	CANTON	DALLAS - FORT WORTH INTL AIRPORT	1,657	1	1,658	66,742	315,507	248	33,856	349,611	24,973
194	CANTON	DALLAS - FORT WORTH INTL AIRPORT	225	0	225	9,083	48,185	38	5,171	53,393	3,814
195	CARROLLTON	DALLAS - FORT WORTH INTL AIRPORT	30,024	21	30,045	1,209,328	8,798,229	6,905	943,036	9,738,170	695,597
196	CEDAR HILL	DALLAS - FORT WORTH INTL AIRPORT	5,242	4	5,246	211,141	1,833,950	1,284	175,334	1,810,567	129,329
197	CHANDLER	DALLAS - FORT WORTH INTL AIRPORT	758	1	759	30,531	93,120	73	9,992	103,186	7,371
198	CLEBURNE	DALLAS - FORT WORTH INTL AIRPORT	7,420	5	7,425	298,868	1,777,565	1,397	190,745	1,969,707	140,896
199	CLEBURNE	DALLAS - FORT WORTH INTL AIRPORT	109	0	109	4,390	16,088	13	1,726	17,827	1,273
200	COCKRELL HILL	DALLAS - FORT WORTH INTL AIRPORT	1,014	1	1,015	40,843	500,041	393	53,658	554,092	39,579
201	COLLEYVILLE	DALLAS - FORT WORTH INTL AIRPORT	4,589	3	4,592	184,939	881,474	693	94,588	976,755	69,770
202	COMMERCE	DALLAS - FORT WORTH INTL AIRPORT	2,274	2	2,276	91,594	535,080	420	57,418	592,918	42,352
203	COMMERCE	DALLAS - FORT WORTH INTL AIRPORT	67	0	67	2,699	25,730	20	2,761	28,511	2,037
204	COMO	DALLAS - FORT WORTH INTL AIRPORT	132	0	132	5,317	12,825	10	1,355	13,990	999
205	COMO	DALLAS - FORT WORTH INTL AIRPORT	136	0	136	5,478	29,551	23	3,171	32,745	2,339
206	COOPER	DALLAS - FORT WORTH INTL AIRPORT	740	1	741	29,806	60,690	48	6,512	67,250	4,804
207	COOPER	DALLAS - FORT WORTH INTL AIRPORT	38	0	38	1,531	1,939	2	208	2,146	153
208	COPPELL	DALLAS - FORT WORTH INTL AIRPORT	7,413	5	7,418	298,586	3,275,091	2,573	351,439	3,629,103	259,227
209	CORINTH	DALLAS - FORT WORTH INTL AIRPORT	1,022	1	1,023	41,165	318,997	251	34,230	353,478	25,249
210	CORSICANA	DALLAS - FORT WORTH INTL AIRPORT	8,165	6	8,171	328,876	1,999,470	1,571	214,556	2,215,597	158,260
211	CORSICANA	DALLAS - FORT WORTH INTL AIRPORT	137	0	137	5,518	68,063	52	7,089	73,204	5,229
212	COVINGTON	DALLAS - FORT WORTH INTL AIRPORT	132	0	132	5,317	17,209	14	1,847	19,069	1,362
213	CRANDALL	DALLAS - FORT WORTH INTL AIRPORT	336	0	336	13,534	62,506	49	6,707	69,262	4,947
214	CRANDALL	DALLAS - FORT WORTH INTL AIRPORT	24	0	24	967	14,423	11	1,548	15,982	1,142
215	CROWLEY	DALLAS - FORT WORTH INTL AIRPORT	1,263	1	1,264	50,872	282,536	222	30,318	313,076	22,363
216	CROWLEY	DALLAS - FORT WORTH INTL AIRPORT	73	0	73	2,940	23,187	18	2,488	25,693	1,835
217	CUMBY	DALLAS - FORT WORTH INTL AIRPORT	211	0	211	8,499	24,726	19	2,653	27,399	1,957
218	DALLAS	DALLAS - FORT WORTH INTL AIRPORT	239,642	171	239,813	9,652,468	111,688,873	87,759	11,984,961	123,761,593	8,840,291
219	DALLAS	DALLAS - FORT WORTH INTL AIRPORT	179	0	179	7,210	85,099	67	9,132	94,297	6,736
220	DALLWORTHINGTON GARDENS	DALLAS - FORT WORTH INTL AIRPORT	735	1	736	29,605	92,836	73	9,962	102,870	7,348
221	DEGOTO	DALLAS - FORT WORTH INTL AIRPORT	6,507	5	6,512	262,093	1,835,057	1,442	196,914	2,033,413	145,247
222	DOUBLE OAK	DALLAS - FORT WORTH INTL AIRPORT	24	0	24	967	706	1	76	782	56
223	DOUBLE OAK	DALLAS - FORT WORTH INTL AIRPORT	12	0	12	483	2,339	2	251	2,592	185
224	DUBLIN	DALLAS - FORT WORTH INTL AIRPORT	1,008	1	1,009	40,601	90,778	71	9,741	100,591	7,185
225	DUBLIN	DALLAS - FORT WORTH INTL AIRPORT	89	0	89	3,585	20,138	16	2,161	22,315	1,594
226	DUNCANVILLE	DALLAS - FORT WORTH INTL AIRPORT	7,172	5	7,177	288,879	2,210,496	1,737	237,201	2,449,434	174,963
227	EDGECLIFF VILLAGE	DALLAS - FORT WORTH INTL AIRPORT	66	0	66	2,658	77,825	61	8,351	86,237	6,160
228	EDOM	DALLAS - FORT WORTH INTL AIRPORT	143	0	143	5,760	18,152	14	1,948	20,114	1,437

ATMOS ENERGY CORP. MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE C
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Customer Charge Revenue	Per Book Volume	Change in Volumes for Growth	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
229	EDOM	DALLAS - FORT WORTH INTL AIRPORT	O	243	0	243	9,788	25,693	20	2,757	28,470	2,034
230	EMHOUSE	DALLAS - FORT WORTH INTL AIRPORT	I	48	0	48	1,933	624	0	67	691	49
231	EMORY	DALLAS - FORT WORTH INTL AIRPORT	I	1,063	1	1,064	42,816	165,276	130	17,735	183,141	13,082
232	EMORY	DALLAS - FORT WORTH INTL AIRPORT	O	41	0	41	1,651	7,972	6	855	8,834	631
233	ENNIS	DALLAS - FORT WORTH INTL AIRPORT	I	4,679	3	4,682	188,464	1,361,791	1,070	146,129	1,508,990	107,767
234	ENNIS	DALLAS - FORT WORTH INTL AIRPORT	O	223	0	223	8,982	141,668	111	15,202	156,982	11,213
235	EULESS	DALLAS - FORT WORTH INTL AIRPORT	I	6,188	4	6,192	249,245	2,442,442	1,919	262,090	2,706,452	193,322
236	EUSTACE	DALLAS - FORT WORTH INTL AIRPORT	I	216	0	216	8,700	47,007	37	5,044	52,088	3,721
237	EVERMAN	DALLAS - FORT WORTH INTL AIRPORT	I	652	0	652	26,282	130,398	102	13,992	144,491	10,321
238	FAIRVIEW	DALLAS - FORT WORTH INTL AIRPORT	I	249	0	249	10,029	52,336	41	5,616	57,993	4,142
239	FARMERS BRANCH	DALLAS - FORT WORTH INTL AIRPORT	I	14,604	10	14,614	588,230	3,933,167	3,090	422,055	4,368,313	311,314
240	FATE	DALLAS - FORT WORTH INTL AIRPORT	I	170	0	170	6,847	21,086	17	2,263	23,365	1,669
241	FERRIS	DALLAS - FORT WORTH INTL AIRPORT	I	831	1	832	33,472	206,292	162	22,137	228,591	16,328
242	FERRIS	DALLAS - FORT WORTH INTL AIRPORT	O	48	0	48	1,933	19,486	15	2,091	21,592	1,542
243	FLOWER MOUND	DALLAS - FORT WORTH INTL AIRPORT	I	5,425	4	5,429	218,512	1,912,004	1,502	205,171	2,118,677	151,337
244	FLOWER MOUND	DALLAS - FORT WORTH INTL AIRPORT	O	24	0	24	967	3,442	3	369	3,814	272
245	FOREST HILL	DALLAS - FORT WORTH INTL AIRPORT	I	1,795	1	1,796	72,300	363,087	285	38,962	402,334	28,739
246	FORNEY	DALLAS - FORT WORTH INTL AIRPORT	I	2,836	2	2,838	114,230	641,333	504	68,819	710,657	50,762
247	FORNEY	DALLAS - FORT WORTH INTL AIRPORT	O	310	0	310	12,486	66,355	52	7,120	73,527	5,252
248	FORT WORTH	DALLAS - FORT WORTH INTL AIRPORT	I	113,420	81	113,501	4,568,410	46,668,940	36,670	5,007,889	51,713,499	3,693,895
249	FORT WORTH	DALLAS - FORT WORTH INTL AIRPORT	O	634	0	634	25,537	103,177	81	11,072	114,330	8,167
250	FRANKSTON	DALLAS - FORT WORTH INTL AIRPORT	I	562	0	562	22,637	78,299	62	8,402	86,762	6,197
251	FRISCO	DALLAS - FORT WORTH INTL AIRPORT	I	7,094	5	7,099	285,737	2,646,181	2,079	283,953	2,932,213	209,448
252	FROST	DALLAS - FORT WORTH INTL AIRPORT	I	155	0	155	6,243	16,253	13	1,744	18,010	1,286
253	GARLAND	DALLAS - FORT WORTH INTL AIRPORT	I	36,150	26	36,176	1,456,075	12,004,291	9,432	1,288,140	13,301,863	950,152
254	GARRETT	DALLAS - FORT WORTH INTL AIRPORT	I	12	0	12	483	389	0	42	431	31
255	GLEN ROSE	DALLAS - FORT WORTH INTL AIRPORT	I	1,556	1	1,557	62,874	389,243	306	41,768	431,317	30,809
256	GLEN ROSE	DALLAS - FORT WORTH INTL AIRPORT	O	25	0	25	1,007	7,547	6	810	8,363	597
257	GLENN HEIGHTS	DALLAS - FORT WORTH INTL AIRPORT	I	336	0	336	13,534	92,910	73	9,970	102,953	7,354
258	GODLEY	DALLAS - FORT WORTH INTL AIRPORT	I	278	0	278	11,197	42,350	33	4,544	46,928	3,352
259	GOODLOW	DALLAS - FORT WORTH INTL AIRPORT	I	24	0	24	967	440	0	47	488	35
260	GRANBURY	DALLAS - FORT WORTH INTL AIRPORT	I	3,194	2	3,196	126,650	959,093	754	102,917	1,082,763	75,913
261	GRANBURY	DALLAS - FORT WORTH INTL AIRPORT	O	93	0	93	3,746	15,315	12	1,643	16,970	1,212
262	GRAND PRAIRIE	DALLAS - FORT WORTH INTL AIRPORT	I	26,440	19	26,459	1,064,969	10,391,164	8,165	1,115,041	11,514,370	822,471
263	GRANDVIEW	DALLAS - FORT WORTH INTL AIRPORT	I	509	0	509	20,502	70,594	55	7,575	78,224	5,588
264	GRANDVIEW	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	122	0	13	135	10
265	GRAPEVINE	DALLAS - FORT WORTH INTL AIRPORT	I	14,363	10	14,373	578,523	6,053,609	6,328	864,206	8,924,143	637,452
266	GREENVILLE	DALLAS - FORT WORTH INTL AIRPORT	I	9,460	7	9,467	381,036	2,428,743	1,908	260,620	2,691,271	192,236
267	GREENVILLE	DALLAS - FORT WORTH INTL AIRPORT	O	242	0	242	9,747	165,437	122	16,679	172,239	12,303
268	HALTOM CITY	DALLAS - FORT WORTH INTL AIRPORT	I	9,190	7	9,197	370,161	2,863,045	2,250	307,224	3,172,518	226,613
269	HASLET	DALLAS - FORT WORTH INTL AIRPORT	I	517	0	517	20,824	169,268	133	18,164	187,565	13,398
270	HASLET	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	581	0	62	644	46
271	HEATH	DALLAS - FORT WORTH INTL AIRPORT	I	461	0	461	18,568	125,162	98	13,431	138,691	9,907
272	HEATH	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	2,589	2	278	2,869	205
273	HEBRON	DALLAS - FORT WORTH INTL AIRPORT	I	119	0	119	4,793	185,373	146	19,892	205,410	14,672
274	HICKORY CREEK	DALLAS - FORT WORTH INTL AIRPORT	I	341	0	341	13,735	92,494	73	9,925	102,492	7,321
275	HIGHLAND PARK	DALLAS - FORT WORTH INTL AIRPORT	I	831	1	832	33,472	556,677	437	59,735	616,849	44,062
276	HIGHLAND VILLAGE	DALLAS - FORT WORTH INTL AIRPORT	I	1,251	1	1,252	50,389	225,788	177	24,229	250,194	17,871
277	HILLSBORO	DALLAS - FORT WORTH INTL AIRPORT	I	2,957	2	2,959	119,104	653,657	514	70,142	724,312	51,738
278	HILLSBORO	DALLAS - FORT WORTH INTL AIRPORT	O	48	0	48	1,933	1,623	1	174	1,798	128
279	HURST	DALLAS - FORT WORTH INTL AIRPORT	I	8,733	6	8,739	351,754	2,510,334	1,972	269,376	2,781,682	198,896
280	HUTCHINS	DALLAS - FORT WORTH INTL AIRPORT	I	927	1	928	37,338	445,127	350	47,765	493,242	35,232
281	IRVING	DALLAS - FORT WORTH INTL AIRPORT	I	40,173	29	40,202	1,618,116	20,804,138	16,347	2,232,423	23,052,907	1,646,669
282	ITALY	DALLAS - FORT WORTH INTL AIRPORT	I	573	0	573	23,080	75,423	59	8,093	83,576	5,970
283	ITALY	DALLAS - FORT WORTH INTL AIRPORT	O	236	0	236	9,506	28,195	21	2,811	29,026	2,073
284	ITASCA	DALLAS - FORT WORTH INTL AIRPORT	I	274	0	274	11,036	27,431	22	2,944	30,396	2,171
285	ITASCA	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	913	1	98	1,012	72

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE C
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Customer Charge Revenue	Per Book Volume	Change in Volumes for Growth	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
286	JOSEPHINE	DALLAS - FORT WORTH INTL AIRPORT	I	49	0	49	1,974	1,020	1	109	1,130	81
287	JOSHUA	DALLAS - FORT WORTH INTL AIRPORT	I	783	1	784	31,538	148,982	117	15,987	165,086	11,792
288	JOSHUA	DALLAS - FORT WORTH INTL AIRPORT	O	48	0	48	1,933	26,390	21	2,832	29,243	2,089
289	JUSTIN	DALLAS - FORT WORTH INTL AIRPORT	I	655	0	655	26,383	109,312	86	11,730	121,128	8,652
290	KAUFMAN	DALLAS - FORT WORTH INTL AIRPORT	I	2,332	2	2,334	93,930	385,148	303	41,329	426,779	30,485
291	KAUFMAN	DALLAS - FORT WORTH INTL AIRPORT	O	72	0	72	2,900	28,554	22	3,064	31,640	2,260
292	KEENE	DALLAS - FORT WORTH INTL AIRPORT	I	718	1	719	28,920	191,486	150	20,548	212,184	15,156
293	KELLER	DALLAS - FORT WORTH INTL AIRPORT	I	5,232	4	5,236	210,738	1,672,087	1,314	179,426	1,852,827	132,347
294	KELLER	DALLAS - FORT WORTH INTL AIRPORT	O	60	0	60	2,417	23,491	18	2,521	26,030	1,859
295	KEMP	DALLAS - FORT WORTH INTL AIRPORT	I	406	0	406	16,363	64,249	50	6,894	71,194	5,085
296	KENNEDALE	DALLAS - FORT WORTH INTL AIRPORT	I	1,239	1	1,240	49,905	210,238	165	22,560	232,963	16,841
297	KERENS	DALLAS - FORT WORTH INTL AIRPORT	I	478	0	478	19,253	48,809	38	5,238	54,085	3,863
298	LAKE DALLAS	DALLAS - FORT WORTH INTL AIRPORT	I	1,034	1	1,035	41,648	134,822	106	14,467	149,396	10,671
299	LAKE WORTH	DALLAS - FORT WORTH INTL AIRPORT	I	2,570	2	2,572	103,516	696,426	547	74,731	771,705	55,123
300	LAKEPORT	DALLAS - FORT WORTH INTL AIRPORT	I	203	0	203	8,177	31,573	25	3,388	34,986	2,499
301	LAKEPORT	DALLAS - FORT WORTH INTL AIRPORT	O	394	0	394	15,870	94,886	75	10,183	105,154	7,511
302	LAKESIDE	DALLAS - FORT WORTH INTL AIRPORT	I	24	0	24	967	4,570	4	490	5,064	362
303	LANCASTER	DALLAS - FORT WORTH INTL AIRPORT	I	4,013	3	4,016	161,638	1,657,422	1,302	177,852	1,836,577	131,187
304	LANCASTER	DALLAS - FORT WORTH INTL AIRPORT	O	25	0	25	1,007	5,132	4	551	5,687	408
305	LAVON	DALLAS - FORT WORTH INTL AIRPORT	I	96	0	96	3,667	16,934	13	1,817	18,764	1,340
306	LAVON	DALLAS - FORT WORTH INTL AIRPORT	O	25	0	25	1,007	6,267	5	672	6,944	496
307	LEWISVILLE	DALLAS - FORT WORTH INTL AIRPORT	I	18,985	14	18,999	764,691	5,879,082	4,619	630,865	6,514,567	465,335
308	LIPAN	DALLAS - FORT WORTH INTL AIRPORT	I	181	0	181	7,290	10,770	8	1,156	11,934	852
309	LONE OAK	DALLAS - FORT WORTH INTL AIRPORT	I	300	0	300	12,084	34,078	27	3,657	37,762	2,697
310	LONGVIEW	DALLAS - FORT WORTH INTL AIRPORT	I	11,312	8	11,320	455,633	3,785,535	2,974	406,213	4,194,723	299,629
311	LONGVIEW	DALLAS - FORT WORTH INTL AIRPORT	O	569	0	569	22,919	85,246	67	9,147	94,460	6,747
312	MABANK	DALLAS - FORT WORTH INTL AIRPORT	I	778	1	779	31,337	187,969	148	20,170	208,287	14,878
313	MALAKOFF	DALLAS - FORT WORTH INTL AIRPORT	I	721	1	722	29,041	109,027	86	11,699	120,812	8,630
314	MALAKOFF	DALLAS - FORT WORTH INTL AIRPORT	O	72	0	72	2,900	15,025	12	1,612	16,649	1,189
315	MANSFIELD	DALLAS - FORT WORTH INTL AIRPORT	I	7,278	5	7,283	293,148	2,648,997	2,001	273,310	2,822,308	201,597
316	MAYPEARL	DALLAS - FORT WORTH INTL AIRPORT	I	264	0	264	10,634	28,210	22	9,027	31,259	2,233
317	MCLENDON CHISHOLM	DALLAS - FORT WORTH INTL AIRPORT	I	42	0	42	1,692	3,745	3	402	4,150	296
318	MESQUITE	DALLAS - FORT WORTH INTL AIRPORT	I	17,713	13	17,726	713,457	6,880,464	5,249	716,858	7,402,572	528,766
319	MESQUITE	DALLAS - FORT WORTH INTL AIRPORT	O	35	0	35	1,410	1,184	1	127	1,312	94
320	MIDLOTHIAN	DALLAS - FORT WORTH INTL AIRPORT	I	2,110	2	2,112	84,988	539,495	424	57,891	597,810	42,702
321	MIDLOTHIAN	DALLAS - FORT WORTH INTL AIRPORT	O	35	0	35	1,410	19,919	16	2,137	22,072	1,577
322	MILFORD	DALLAS - FORT WORTH INTL AIRPORT	I	60	0	60	2,417	14,517	11	1,558	16,086	1,149
323	MILFORD	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	650	1	70	720	51
324	MOBILE CITY	DALLAS - FORT WORTH INTL AIRPORT	O	36	0	36	1,450	11,283	9	1,211	12,503	893
325	MURCHISON	DALLAS - FORT WORTH INTL AIRPORT	I	172	0	172	6,928	11,575	9	1,242	12,827	916
326	MURCHISON	DALLAS - FORT WORTH INTL AIRPORT	O	24	0	24	967	1,726	1	185	1,911	137
327	MURPHY	DALLAS - FORT WORTH INTL AIRPORT	I	1,208	1	1,209	48,657	451,531	355	48,452	500,338	35,739
328	NEVADA	DALLAS - FORT WORTH INTL AIRPORT	I	120	0	120	4,833	37,809	30	4,057	41,896	2,993
329	NEW CHAPEL HILL	DALLAS - FORT WORTH INTL AIRPORT	I	18	0	18	725	737	1	79	817	58
330	NEW CHAPEL HILL	DALLAS - FORT WORTH INTL AIRPORT	O	292	0	292	11,761	52,839	42	5,670	58,550	4,182
331	NEWARK	DALLAS - FORT WORTH INTL AIRPORT	I	108	0	108	4,350	27,891	22	2,993	30,906	2,208
332	NORTH RICHLAND HILLS	DALLAS - FORT WORTH INTL AIRPORT	I	7,389	5	7,394	297,619	2,483,596	1,951	266,506	2,752,054	196,579
333	NORTHLAKE	DALLAS - FORT WORTH INTL AIRPORT	I	60	0	60	2,417	20,122	16	2,159	22,297	1,593
334	NORTHLAKE	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	1,556	1	167	1,724	123
335	OAKWOOD	DALLAS - FORT WORTH INTL AIRPORT	I	195	0	195	7,854	10,710	8	1,149	11,868	848
336	OAKWOOD	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	8,364	7	898	9,268	662
337	OVILLA	DALLAS - FORT WORTH INTL AIRPORT	I	132	0	132	5,317	6,853	5	735	7,594	542
338	PALESTINE	DALLAS - FORT WORTH INTL AIRPORT	I	5,245	4	5,249	211,262	1,182,405	929	126,880	1,310,213	93,589
339	PALESTINE	DALLAS - FORT WORTH INTL AIRPORT	O	356	0	356	14,339	93,677	74	10,052	103,803	7,415
340	PALMER	DALLAS - FORT WORTH INTL AIRPORT	I	301	0	301	12,124	28,974	23	3,109	32,106	2,293
341	PALMER	DALLAS - FORT WORTH INTL AIRPORT	O	60	0	60	2,417	3,662	3	393	4,058	290
342	PANTEGO	DALLAS - FORT WORTH INTL AIRPORT	I	2,497	2	2,499	100,576	319,892	251	34,327	354,469	25,320

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE C
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Customer Charge Revenue	Per Book Volume	Change in Volumes for Growth	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
343	PARADISE	DALLAS - FORT WORTH INTL AIRPORT	I	221	0	221	8,902	35,542	28	3,814	39,384	2,813
344	PARADISE	DALLAS - FORT WORTH INTL AIRPORT	O	18	0	18	725	716	1	77	793	57
345	PLANO	DALLAS - FORT WORTH INTL AIRPORT	I	45,470	32	45,502	1,831,472	15,835,431	12,443	1,699,247	17,547,122	1,253,391
346	POINT	DALLAS - FORT WORTH INTL AIRPORT	I	180	0	180	7,250	53,257	42	5,715	59,014	4,215
347	POINT	DALLAS - FORT WORTH INTL AIRPORT	O	8	0	8	322	833	1	89	923	66
348	PONDER	DALLAS - FORT WORTH INTL AIRPORT	I	186	0	186	7,492	63,917	50	6,859	70,826	5,059
349	PONDER	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	717	1	77	796	57
350	POWELL	DALLAS - FORT WORTH INTL AIRPORT	I	82	0	82	3,303	2,362	2	253	2,617	187
351	POYNOR	DALLAS - FORT WORTH INTL AIRPORT	I	84	0	84	3,383	2,648	2	284	2,934	210
352	QUINLAN	DALLAS - FORT WORTH INTL AIRPORT	I	775	1	776	31,216	143,842	113	15,435	159,390	11,385
353	QUINLAN	DALLAS - FORT WORTH INTL AIRPORT	O	44	0	44	1,772	18,718	15	2,009	20,741	1,482
354	QUITMAN	DALLAS - FORT WORTH INTL AIRPORT	I	1,184	1	1,185	47,690	281,692	221	30,227	312,141	22,296
355	QUITMAN	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	458	0	49	508	36
356	RED OAK	DALLAS - FORT WORTH INTL AIRPORT	I	1,399	1	1,400	56,350	328,437	258	35,243	363,938	25,996
357	RED OAK	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	4,687	4	503	5,194	371
358	RENO (PARKER)	DALLAS - FORT WORTH INTL AIRPORT	O	11	0	11	443	1,756	1	188	1,946	139
359	RETREAT	DALLAS - FORT WORTH INTL AIRPORT	I	12	0	12	483	-	-	0	0	0
360	RHOME	DALLAS - FORT WORTH INTL AIRPORT	I	257	0	257	10,352	63,957	50	6,863	70,870	5,062
361	RICE	DALLAS - FORT WORTH INTL AIRPORT	I	132	0	132	5,317	17,370	14	1,864	19,248	1,375
362	RICE	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	-	-	0	0	0
363	RICHARDSON	DALLAS - FORT WORTH INTL AIRPORT	I	24,907	18	24,925	1,003,222	8,219,172	6,458	881,972	9,107,602	650,556
364	RICHLAND HILLS	DALLAS - FORT WORTH INTL AIRPORT	I	3,114	2	3,116	125,428	811,427	480	65,610	677,517	48,395
365	RIO VISTA	DALLAS - FORT WORTH INTL AIRPORT	I	209	0	209	8,418	44,299	35	4,754	49,087	3,506
366	RIVER OAKS	DALLAS - FORT WORTH INTL AIRPORT	I	1,328	1	1,329	53,490	268,423	211	28,804	297,437	21,246
367	ROANOKE	DALLAS - FORT WORTH INTL AIRPORT	I	2,330	2	2,332	93,849	792,919	623	85,085	878,627	62,760
368	ROCKWALL	DALLAS - FORT WORTH INTL AIRPORT	I	7,795	6	7,801	313,972	2,623,191	2,061	281,486	2,905,738	207,628
369	ROCKWALL	DALLAS - FORT WORTH INTL AIRPORT	O	51	0	51	2,054	12,906	10	1,385	14,301	1,022
370	ROWLETT	DALLAS - FORT WORTH INTL AIRPORT	I	6,153	4	6,157	247,835	1,072,031	842	115,036	1,187,909	84,852
371	ROYSE CITY	DALLAS - FORT WORTH INTL AIRPORT	I	1,067	1	1,068	42,977	405,935	319	43,560	449,814	32,130
372	SACHSE	DALLAS - FORT WORTH INTL AIRPORT	I	1,346	1	1,347	54,215	428,148	335	45,729	472,211	33,730
373	SAGINAW	DALLAS - FORT WORTH INTL AIRPORT	I	2,641	2	2,643	106,376	1,087,589	855	116,706	1,205,149	86,084
374	SAGINAW	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	1,077	1	116	1,193	85
375	SANCTUARY	DALLAS - FORT WORTH INTL AIRPORT	I	57	0	57	2,296	3,168	2	340	3,510	251
376	SANSOM PARK	DALLAS - FORT WORTH INTL AIRPORT	I	622	0	622	25,053	73,192	58	7,854	81,103	5,793
377	SCURRY	DALLAS - FORT WORTH INTL AIRPORT	I	144	0	144	5,800	21,548	17	2,312	23,877	1,706
378	SEAGOVILLE	DALLAS - FORT WORTH INTL AIRPORT	I	1,903	1	1,904	76,650	491,210	386	52,710	544,306	38,880
379	SHADY SHORES	DALLAS - FORT WORTH INTL AIRPORT	I	60	0	60	2,417	12,513	10	1,343	13,866	990
380	SOUTHLAKE	DALLAS - FORT WORTH INTL AIRPORT	I	8,472	6	8,478	341,241	2,655,710	2,087	284,975	2,942,772	210,202
381	SPRINGTOWN	DALLAS - FORT WORTH INTL AIRPORT	I	845	1	846	34,036	163,505	128	17,545	181,179	12,942
382	SPRINGTOWN	DALLAS - FORT WORTH INTL AIRPORT	O	57	0	57	2,296	8,611	7	924	9,542	682
383	STAR HARBOR	DALLAS - FORT WORTH INTL AIRPORT	I	12	0	12	483	1,067	1	114	1,162	84
384	STEPHENVILLE	DALLAS - FORT WORTH INTL AIRPORT	I	4,780	3	4,783	192,532	993,230	780	106,580	1,100,591	78,515
385	STEPHENVILLE	DALLAS - FORT WORTH INTL AIRPORT	O	174	0	174	7,008	104,093	82	11,170	115,345	8,239
386	SULPHUR SPRINGS	DALLAS - FORT WORTH INTL AIRPORT	I	5,819	4	5,823	234,382	997,705	784	107,060	1,105,549	78,969
387	SULPHUR SPRINGS	DALLAS - FORT WORTH INTL AIRPORT	O	228	0	228	9,184	36,875	29	3,935	40,639	2,903
388	SUNNYVALE	DALLAS - FORT WORTH INTL AIRPORT	I	968	1	969	38,990	459,321	361	49,288	508,970	36,356
389	TALTY	DALLAS - FORT WORTH INTL AIRPORT	I	24	0	24	967	1,283	1	138	1,422	102
390	TERRELL	DALLAS - FORT WORTH INTL AIRPORT	I	5,491	4	5,495	221,170	1,445,563	1,136	155,119	1,601,817	114,418
391	TERRELL	DALLAS - FORT WORTH INTL AIRPORT	O	320	0	320	12,889	86,197	68	9,249	95,514	6,823
392	THE COLONY	DALLAS - FORT WORTH INTL AIRPORT	I	2,203	2	2,205	88,734	734,891	577	78,859	814,327	58,167
393	TRINIDAD	DALLAS - FORT WORTH INTL AIRPORT	I	156	0	156	6,283	5,567	4	597	6,169	441
394	TROPHY CLUB	DALLAS - FORT WORTH INTL AIRPORT	I	413	0	413	16,635	241,394	190	25,903	267,487	19,107
395	TYLER	DALLAS - FORT WORTH INTL AIRPORT	I	24	0	24	967	681	1	73	755	54
396	TYLER	DALLAS - FORT WORTH INTL AIRPORT	O	679	0	679	27,349	53,366	42	5,727	58,134	4,224
397	UNIVERSITY PARK	DALLAS - FORT WORTH INTL AIRPORT	I	3,515	3	3,518	141,580	976,427	767	104,777	1,081,971	77,285
398	VENUS	DALLAS - FORT WORTH INTL AIRPORT	I	375	0	375	15,105	64,654	51	6,938	71,643	5,117
399	VENUS	DALLAS - FORT WORTH INTL AIRPORT	O	30	0	30	1,208	129,716	102	13,919	143,737	10,267

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE C
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Customer Charge Revenue	Per Book Volume	Change in Volumes for Growth	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
400	WALNUT SPRINGS	DALLAS - FORT WORTH INTL AIRPORT	I	268	0	268	10,795	14,672	12	1,574	16,258	1,161
401	WATAUGA	DALLAS - FORT WORTH INTL AIRPORT	I	2,465	2	2,467	99,287	687,461	540	73,769	761,770	54,413
402	WAXAHACHIE	DALLAS - FORT WORTH INTL AIRPORT	I	7,751	6	7,757	312,200	1,959,489	1,540	210,266	2,171,295	155,096
403	WAXAHACHIE	DALLAS - FORT WORTH INTL AIRPORT	O	60	0	60	2,417	36,909	29	3,961	40,899	2,921
404	WESTLAKE	DALLAS - FORT WORTH INTL AIRPORT	I	252	0	252	10,150	206,429	162	22,151	228,743	16,339
405	WESTOVER HILLS	DALLAS - FORT WORTH INTL AIRPORT	I	37	0	37	1,490	1,246	1	134	1,381	99
406	WESTWORTH VILLAGE	DALLAS - FORT WORTH INTL AIRPORT	I	412	0	412	16,595	152,681	120	16,384	169,185	12,085
407	WHITE SETTLEMENT	DALLAS - FORT WORTH INTL AIRPORT	I	2,340	2	2,342	94,252	674,701	530	72,400	747,631	53,403
408	WHITEHOUSE	DALLAS - FORT WORTH INTL AIRPORT	I	1,228	1	1,229	49,462	160,764	126	17,251	178,141	12,725
409	WHITEHOUSE	DALLAS - FORT WORTH INTL AIRPORT	O	226	0	226	9,103	21,803	17	2,340	24,160	1,726
410	WILMER	DALLAS - FORT WORTH INTL AIRPORT	I	387	0	387	15,588	176,935	139	18,986	196,060	14,005
411	WYLIE	DALLAS - FORT WORTH INTL AIRPORT	I	3,144	2	3,146	126,638	1,051,661	826	112,872	1,165,559	83,256
412	WYLIE	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	7,623	6	818	8,447	603
413	YANTIS	DALLAS - FORT WORTH INTL AIRPORT	I	167	0	167	6,727	12,387	10	1,329	13,726	980
414	YANTIS	DALLAS - FORT WORTH INTL AIRPORT	O	12	0	12	483	7,046	6	756	7,808	558
415	BELLMEAD	WACO REGIONAL AIRPORT	I	1,787	1	1,788	71,978	1,171,703	921	94,467	1,267,090	90,508
416	BEVERLY HILLS	WACO REGIONAL AIRPORT	I	628	0	628	25,295	78,870	62	6,359	85,291	6,092
417	BREMOND	WACO REGIONAL AIRPORT	I	346	0	346	13,936	19,306	15	1,557	20,878	1,491
418	BREMOND	WACO REGIONAL AIRPORT	O	36	0	36	1,450	85,668	67	6,923	92,858	6,633
419	BRUCEVILLE EDDY	WACO REGIONAL AIRPORT	I	134	0	134	5,397	16,556	13	1,335	17,904	1,279
420	BUFFALO	WACO REGIONAL AIRPORT	I	620	0	620	24,973	98,887	78	7,973	106,937	7,639
421	BUFFALO	WACO REGIONAL AIRPORT	O	24	0	24	967	3,205	3	258	3,466	248
422	CALVERT	WACO REGIONAL AIRPORT	I	387	0	387	15,588	14,901	12	1,201	16,114	1,151
423	CENTERVILLE	WACO REGIONAL AIRPORT	I	672	0	672	27,067	70,513	55	5,685	76,253	5,447
424	CENTERVILLE	WACO REGIONAL AIRPORT	O	19	0	19	765	3,495	3	282	3,780	270
425	CLIFTON	WACO REGIONAL AIRPORT	I	1,454	1	1,455	58,565	355,819	280	28,695	384,894	27,493
426	CLIFTON	WACO REGIONAL AIRPORT	O	12	0	12	483	11,695	9	943	12,647	903
427	COOLIDGE	WACO REGIONAL AIRPORT	I	282	0	282	11,369	16,306	13	1,315	17,633	1,260
428	COPPERAS COVE	WACO REGIONAL AIRPORT	I	3,220	2	3,222	129,697	607,501	477	48,979	656,958	46,926
429	CRAWFORD	WACO REGIONAL AIRPORT	I	196	0	196	7,895	17,666	14	1,424	19,104	1,365
430	CRAWFORD	WACO REGIONAL AIRPORT	O	5	0	5	201	1,579	1	127	1,708	122
431	DAWSON	WACO REGIONAL AIRPORT	I	240	0	240	9,667	24,998	20	2,015	27,033	1,931
432	EVANT	WACO REGIONAL AIRPORT	I	127	0	127	5,115	12,259	10	988	13,257	947
433	EVANT	WACO REGIONAL AIRPORT	O	11	0	11	443	101	0	8	109	8
434	FAIRFIELD	WACO REGIONAL AIRPORT	I	1,638	1	1,639	65,977	509,332	400	41,064	550,797	39,343
435	FAIRFIELD	WACO REGIONAL AIRPORT	O	52	0	52	2,094	3,647	3	294	3,944	282
436	FRANKLIN	WACO REGIONAL AIRPORT	I	680	0	680	27,390	210,022	165	16,933	227,120	16,223
437	FRANKLIN	WACO REGIONAL AIRPORT	O	30	0	30	1,208	1,834	1	148	1,983	142
438	GATESVILLE	WACO REGIONAL AIRPORT	I	2,627	2	2,629	105,812	502,607	395	40,522	543,524	38,824
439	GATESVILLE	WACO REGIONAL AIRPORT	O	36	0	36	1,450	727	1	59	786	56
440	GOLDTHWAITE	WACO REGIONAL AIRPORT	I	996	1	997	40,118	92,324	73	7,444	99,841	7,132
441	GOLDTHWAITE	WACO REGIONAL AIRPORT	O	216	0	216	8,700	31,334	25	2,526	33,885	2,420
442	GROESBECK	WACO REGIONAL AIRPORT	I	1,317	1	1,318	53,047	272,844	214	21,998	295,056	21,078
443	GROESBECK	WACO REGIONAL AIRPORT	O	62	0	62	2,497	3,290	3	265	3,558	254
444	GUSTINE	WACO REGIONAL AIRPORT	I	180	0	180	7,250	16,893	13	1,362	18,268	1,305
445	HAMILTON	WACO REGIONAL AIRPORT	I	1,408	1	1,409	56,712	205,252	161	16,548	221,961	15,855
446	HAMILTON	WACO REGIONAL AIRPORT	O	84	0	84	3,383	7,547	6	608	8,161	583
447	HEARNE	WACO REGIONAL AIRPORT	I	1,499	1	1,500	60,378	213,417	168	17,206	230,791	16,485
448	HEARNE	WACO REGIONAL AIRPORT	O	36	0	36	1,450	16,451	13	1,326	17,790	1,271
449	HEWITT	WACO REGIONAL AIRPORT	I	839	1	840	33,794	148,613	117	11,982	160,712	11,480
450	HICO	WACO REGIONAL AIRPORT	I	791	1	792	31,860	78,382	62	6,319	84,763	6,055
451	HICO	WACO REGIONAL AIRPORT	O	12	0	12	483	281	0	23	304	22
452	HUBBARD	WACO REGIONAL AIRPORT	I	524	0	524	21,106	40,896	32	3,297	44,225	3,159
453	IREDELL	WACO REGIONAL AIRPORT	I	190	0	190	7,653	10,405	8	839	11,252	804
454	JEWETT	WACO REGIONAL AIRPORT	I	265	0	265	10,674	36,197	28	2,918	39,143	2,796
455	JEWETT	WACO REGIONAL AIRPORT	O	24	0	24	967	239	0	19	258	18
456	KOSSE	WACO REGIONAL AIRPORT	I	191	0	191	7,693	19,610	15	1,581	21,206	1,515

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE C
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Customer Charge Revenue	Per Book Volume	Change in Volumes for Growth	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
457	LACY LAKEVIEW	WACO REGIONAL AIRPORT	I	925	1	926	37,258	279,970	220	22,572	302,762	21,826
458	LACY LAKEVIEW	WACO REGIONAL AIRPORT	O	12	0	12	483	727	1	59	786	56
459	LAMPASAS	WACO REGIONAL AIRPORT	I	2,044	1	2,045	82,330	356,729	280	28,761	385,771	27,556
460	LAMPASAS	WACO REGIONAL AIRPORT	O	82	0	82	3,303	14,658	12	1,182	15,851	1,132
461	LEONA	WACO REGIONAL AIRPORT	I	66	0	66	2,658	3,812	3	307	4,122	294
462	LOMETA	WACO REGIONAL AIRPORT	I	234	0	234	9,425	10,687	8	862	11,557	826
463	LOMETA	WACO REGIONAL AIRPORT	O	40	0	40	1,611	6,841	5	552	7,398	528
464	LORENA	WACO REGIONAL AIRPORT	I	216	0	216	8,700	61,310	48	4,943	66,301	4,736
465	LOTT	WACO REGIONAL AIRPORT	I	138	0	138	5,558	2,171	2	175	2,348	168
466	LOTT	WACO REGIONAL AIRPORT	O	54	0	54	2,175	12,703	10	1,024	13,737	981
467	MADISONVILLE	WACO REGIONAL AIRPORT	I	1,070	1	1,071	43,098	206,624	162	16,659	223,446	15,961
468	MADISONVILLE	WACO REGIONAL AIRPORT	O	215	0	215	8,660	30,193	24	2,434	32,651	2,332
469	MALONE	WACO REGIONAL AIRPORT	I	120	0	120	4,833	18,541	15	1,495	20,051	1,432
470	MARLIN	WACO REGIONAL AIRPORT	I	1,706	1	1,707	68,715	157,222	124	12,676	170,022	12,145
471	MARLIN	WACO REGIONAL AIRPORT	O	361	0	361	14,541	67,753	53	5,462	73,269	5,234
472	MART	WACO REGIONAL AIRPORT	I	529	0	529	21,307	38,919	31	3,138	42,087	3,006
473	MART	WACO REGIONAL AIRPORT	O	12	0	12	483	2,377	2	192	2,571	184
474	MC GREGOR	WACO REGIONAL AIRPORT	I	1,417	1	1,418	57,075	318,321	250	25,664	344,235	24,589
475	MC GREGOR	WACO REGIONAL AIRPORT	O	48	0	48	1,933	10,744	8	866	11,619	830
476	MERIDIAN	WACO REGIONAL AIRPORT	I	718	1	719	28,920	175,699	138	14,166	190,003	13,572
477	MERIDIAN	WACO REGIONAL AIRPORT	O	44	0	44	1,421	1,421	1	115	1,537	110
478	MEXIA	WACO REGIONAL AIRPORT	I	2,300	2	2,302	92,641	358,561	283	28,989	388,832	27,774
479	MEXIA	WACO REGIONAL AIRPORT	O	145	0	145	5,840	62,985	49	5,078	68,113	4,865
480	MIDWAY	WACO REGIONAL AIRPORT	I	96	0	96	3,867	2,569	2	207	2,778	198
481	MIDWAY	WACO REGIONAL AIRPORT	O	66	0	66	2,658	1,503	1	121	1,626	116
482	MOODY	WACO REGIONAL AIRPORT	I	364	0	364	14,661	23,853	19	1,923	25,795	1,843
483	MORGAN	WACO REGIONAL AIRPORT	I	120	0	120	4,833	8,053	6	649	8,709	622
484	NORMANGEE	WACO REGIONAL AIRPORT	I	432	0	432	17,400	25,093	20	2,023	27,136	1,938
485	NORMANGEE	WACO REGIONAL AIRPORT	O	12	0	12	483	45	0	4	49	3
486	OGLESBY	WACO REGIONAL AIRPORT	I	123	0	123	4,954	6,811	5	549	7,365	526
487	PENELOPE	WACO REGIONAL AIRPORT	I	72	0	72	2,900	7,358	6	593	7,957	568
488	RICHLAND	WACO REGIONAL AIRPORT	I	48	0	48	1,933	620	0	50	670	48
489	RIESEL	WACO REGIONAL AIRPORT	I	177	0	177	7,129	22,644	18	1,826	24,487	1,749
490	RIESEL	WACO REGIONAL AIRPORT	O	12	0	12	483	1,316	1	106	1,423	102
491	ROBINSON	WACO REGIONAL AIRPORT	I	916	1	917	36,895	111,838	88	9,017	120,943	8,539
492	ROSEBUD	WACO REGIONAL AIRPORT	I	552	0	552	22,234	32,113	25	2,589	34,727	2,481
493	ROSEBUD	WACO REGIONAL AIRPORT	O	9	0	9	363	79	0	6	85	6
494	ROSS	WACO REGIONAL AIRPORT	I	24	0	24	967	93	0	7	101	7
495	ROSS	WACO REGIONAL AIRPORT	O	294	0	294	11,842	74,846	59	6,034	80,939	5,781
496	SAN SABA	WACO REGIONAL AIRPORT	I	1,402	1	1,403	56,471	185,530	146	14,958	200,634	14,331
497	SAN SABA	WACO REGIONAL AIRPORT	O	24	0	24	967	5,464	4	441	5,909	422
498	SOUTH MOUNTAIN	WACO REGIONAL AIRPORT	I	37	0	37	1,490	340	0	27	368	26
499	SOUTH MOUNTAIN	WACO REGIONAL AIRPORT	O	41	0	41	1,651	1,460	1	118	1,579	113
500	STREETMAN	WACO REGIONAL AIRPORT	I	36	0	36	1,460	780	1	63	843	60
501	STREETMAN	WACO REGIONAL AIRPORT	O	18	0	18	725	490	0	40	530	38
502	TEAGUE	WACO REGIONAL AIRPORT	I	881	1	882	35,486	100,925	79	8,137	109,141	7,796
503	TEAGUE	WACO REGIONAL AIRPORT	O	48	0	48	1,933	6,779	5	547	7,331	524
504	TEHUACANA	WACO REGIONAL AIRPORT	I	72	0	72	2,900	2,820	2	227	3,050	218
505	THORNTON	WACO REGIONAL AIRPORT	I	130	0	130	5,236	5,526	4	446	5,976	427
506	VALLEY MILLS	WACO REGIONAL AIRPORT	I	348	0	348	14,017	32,984	26	2,659	35,670	2,548
507	VALLEY MILLS	WACO REGIONAL AIRPORT	O	36	0	36	1,460	12,633	10	1,019	13,661	976
508	WACO	WACO REGIONAL AIRPORT	I	28,211	20	28,231	1,136,302	8,270,841	6,499	666,826	8,944,186	638,882
509	WACO	WACO REGIONAL AIRPORT	O	140	0	140	5,639	126,545	99	10,203	136,847	9,775
510	WEST	WACO REGIONAL AIRPORT	I	1,173	1	1,174	47,247	119,382	94	9,625	129,101	9,222
511	WEST	WACO REGIONAL AIRPORT	O	122	0	122	4,914	14,043	11	1,132	15,186	1,085
512	WHITNEY	WACO REGIONAL AIRPORT	I	823	1	824	33,149	105,817	83	8,531	114,431	8,174
513	WHITNEY	WACO REGIONAL AIRPORT	O	121	0	121	4,874	92,820	73	7,483	100,376	7,170

ATMOS ENERGY CORP. MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE C
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Customer Charge Revenue	Per Book Volume	Change In Volumes for Growth	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
514	WOODWAY	WACO REGIONAL AIRPORT	I	1,428	1	1,429	57,518	215,094	169	17,342	232,605	16,615
515	WOODWAY	WACO REGIONAL AIRPORT	O	12	0	12	483	10,614	8	856	11,478	820
516	WORTHAM	WACO REGIONAL AIRPORT	I	294	0	294	11,842	32,421	25	2,614	35,060	2,504
517	ALVORD	WICHITA FALLS MUNICIPAL AIRPORT	I	251	0	251	10,110	27,146	21	2,557	29,725	2,123
518	ALVORD	WICHITA FALLS MUNICIPAL AIRPORT	O	40	0	40	1,611	991	1	93	1,085	78
519	ANNA	WICHITA FALLS MUNICIPAL AIRPORT	I	767	1	768	30,894	169,247	133	15,944	185,324	13,238
520	ANNA	WICHITA FALLS MUNICIPAL AIRPORT	O	60	0	60	2,417	4,191	3	395	4,589	328
521	ANNONA	WICHITA FALLS MUNICIPAL AIRPORT	I	24	0	24	967	907	1	85	993	71
522	ARCHER CITY	WICHITA FALLS MUNICIPAL AIRPORT	I	791	1	792	31,860	65,658	52	6,185	71,995	5,135
523	AUBREY	WICHITA FALLS MUNICIPAL AIRPORT	I	474	0	474	19,092	60,933	48	5,740	66,721	4,766
524	AUBREY	WICHITA FALLS MUNICIPAL AIRPORT	O	141	0	141	5,679	15,751	12	1,484	17,247	1,232
525	AVERY	WICHITA FALLS MUNICIPAL AIRPORT	I	171	0	171	6,888	12,214	10	1,151	13,374	955
526	BELLEVUE	WICHITA FALLS MUNICIPAL AIRPORT	I	144	0	144	5,800	10,877	9	1,025	11,910	851
527	BELLS	WICHITA FALLS MUNICIPAL AIRPORT	I	254	0	254	10,231	17,076	13	1,609	18,698	1,336
528	BELLS	WICHITA FALLS MUNICIPAL AIRPORT	O	96	0	96	3,867	19,109	15	1,800	20,924	1,496
529	BENJAMIN	WICHITA FALLS MUNICIPAL AIRPORT	I	157	0	157	6,324	12,337	10	1,162	13,509	965
530	BLOSSOM	WICHITA FALLS MUNICIPAL AIRPORT	I	265	0	265	10,674	22,043	17	2,077	24,137	1,724
531	BLUE RIDGE	WICHITA FALLS MUNICIPAL AIRPORT	I	234	0	234	9,425	32,819	26	3,092	35,937	2,667
532	BLUE RIDGE	WICHITA FALLS MUNICIPAL AIRPORT	O	12	0	12	463	13,735	11	1,294	15,040	1,074
533	BOGATA	WICHITA FALLS MUNICIPAL AIRPORT	I	285	0	285	11,479	20,672	16	1,947	22,636	1,617
534	BOGATA	WICHITA FALLS MUNICIPAL AIRPORT	O	127	0	127	5,115	46,586	37	4,389	51,011	3,644
535	BONHAM	WICHITA FALLS MUNICIPAL AIRPORT	I	2,809	2	2,811	113,143	509,359	400	47,985	557,744	39,840
536	BONHAM	WICHITA FALLS MUNICIPAL AIRPORT	O	164	0	164	6,606	44,588	35	4,200	48,824	3,487
537	BOWIE	WICHITA FALLS MUNICIPAL AIRPORT	I	2,807	2	2,809	113,062	383,013	301	36,082	419,397	29,958
538	BOWIE	WICHITA FALLS MUNICIPAL AIRPORT	O	554	0	554	22,314	136,950	108	12,902	149,959	10,712
539	BURKBURNETT	WICHITA FALLS MUNICIPAL AIRPORT	I	2,107	2	2,109	84,867	309,151	243	29,124	338,518	24,180
540	BURKBURNETT	WICHITA FALLS MUNICIPAL AIRPORT	O	18	0	18	725	1,426	1	134	1,561	112
541	BYERS	WICHITA FALLS MUNICIPAL AIRPORT	I	203	0	203	8,177	8,174	6	770	8,950	639
542	CASHION COMMUNITY	WICHITA FALLS MUNICIPAL AIRPORT	I	12	0	12	483	332	0	31	364	26
543	CELESTE	WICHITA FALLS MUNICIPAL AIRPORT	I	295	0	295	11,882	21,334	17	2,010	23,361	1,689
544	CELINA	WICHITA FALLS MUNICIPAL AIRPORT	I	1,032	1	1,033	41,568	161,712	127	15,234	177,074	12,648
545	CELINA	WICHITA FALLS MUNICIPAL AIRPORT	O	24	0	24	967	6,656	5	627	7,288	521
546	CHICO	WICHITA FALLS MUNICIPAL AIRPORT	I	296	0	296	11,922	62,296	49	5,868	68,203	4,872
547	CHICO	WICHITA FALLS MUNICIPAL AIRPORT	O	25	0	25	1,007	1,472	1	139	1,612	115
548	CHILDRESS	WICHITA FALLS MUNICIPAL AIRPORT	I	2,920	2	2,922	117,614	564,744	444	53,203	618,391	44,172
549	CHILDRESS	WICHITA FALLS MUNICIPAL AIRPORT	O	170	0	170	6,847	34,468	27	3,247	37,742	2,696
550	CHILLICOTHE	WICHITA FALLS MUNICIPAL AIRPORT	I	364	0	364	14,661	43,894	34	4,135	48,064	3,433
551	CHILLICOTHE	WICHITA FALLS MUNICIPAL AIRPORT	O	76	0	76	3,061	4,476	4	422	4,900	350
552	CLARKSVILLE	WICHITA FALLS MUNICIPAL AIRPORT	I	1,455	1	1,456	58,606	196,986	155	18,557	215,698	15,407
553	CLARKSVILLE	WICHITA FALLS MUNICIPAL AIRPORT	O	99	0	99	3,988	4,712	4	444	5,160	369
554	COLLINSVILLE	WICHITA FALLS MUNICIPAL AIRPORT	I	362	0	362	14,581	42,262	33	3,981	46,277	3,306
555	CROSS ROADS	WICHITA FALLS MUNICIPAL AIRPORT	I	133	0	133	5,357	32,670	26	3,078	35,773	2,555
556	DECATUR	WICHITA FALLS MUNICIPAL AIRPORT	I	2,713	2	2,715	109,276	1,137,009	893	107,114	1,245,017	88,932
557	DECATUR	WICHITA FALLS MUNICIPAL AIRPORT	O	109	0	109	4,390	36,636	29	3,451	40,116	2,865
558	DENISON	WICHITA FALLS MUNICIPAL AIRPORT	I	7,166	5	7,171	288,637	1,255,147	986	118,243	1,374,376	98,172
559	DENISON	WICHITA FALLS MUNICIPAL AIRPORT	O	560	0	560	22,556	23,837	199	23,837	277,063	19,791
560	DENTON	WICHITA FALLS MUNICIPAL AIRPORT	I	26,094	19	26,113	1,051,032	7,308,189	5,742	688,480	8,002,412	571,612
561	DENTON	WICHITA FALLS MUNICIPAL AIRPORT	O	442	0	442	17,803	203,317	160	19,154	222,630	15,902
562	DEPORT	WICHITA FALLS MUNICIPAL AIRPORT	I	223	0	223	9,982	16,333	13	1,539	17,885	1,277
563	DETROIT	WICHITA FALLS MUNICIPAL AIRPORT	I	298	0	298	12,003	29,782	23	2,804	32,589	2,328
564	DETROIT	WICHITA FALLS MUNICIPAL AIRPORT	O	35	0	35	1,410	1,687	1	159	1,847	132
565	DODD CITY	WICHITA FALLS MUNICIPAL AIRPORT	I	108	0	108	4,350	8,284	7	780	9,071	648
566	DODD CITY	WICHITA FALLS MUNICIPAL AIRPORT	O	24	0	24	967	744	1	70	815	58
567	ECTOR	WICHITA FALLS MUNICIPAL AIRPORT	I	216	0	216	8,700	12,454	10	1,173	13,637	974
568	ELECTRA	WICHITA FALLS MUNICIPAL AIRPORT	I	745	1	746	30,008	92,000	72	8,667	100,739	7,196
569	ELECTRA	WICHITA FALLS MUNICIPAL AIRPORT	O	12	0	12	463	992	1	93	1,086	78
570	FARMERSVILLE	WICHITA FALLS MUNICIPAL AIRPORT	I	1,203	1	1,204	48,455	231,889	182	21,846	253,917	18,137

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE C
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Customer Charge Revenue	Per Book Volume	Change in Volumes for Growth	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
571	FARMERSVILLE	WICHITA FALLS MUNICIPAL AIRPORT	I	36	0	36	1,450	78,623	62	7,407	86,092	6,150
572	GAINESVILLE	WICHITA FALLS MUNICIPAL AIRPORT	O	6,305	4	6,309	253,957	1,569,382	1,233	147,846	1,718,461	122,750
573	GAINESVILLE	WICHITA FALLS MUNICIPAL AIRPORT	O	199	0	199	8,015	33,919	27	3,195	37,141	2,653
574	GOREE	WICHITA FALLS MUNICIPAL AIRPORT	I	132	0	132	5,317	7,844	6	739	8,589	614
575	GUNTER	WICHITA FALLS MUNICIPAL AIRPORT	I	291	0	291	11,721	47,830	38	4,506	52,373	3,741
576	HENRIETTA	WICHITA FALLS MUNICIPAL AIRPORT	I	1,103	1	1,104	44,427	179,472	141	16,907	196,521	14,037
577	HENRIETTA	WICHITA FALLS MUNICIPAL AIRPORT	O	78	0	78	3,142	48,283	36	4,360	50,680	3,620
578	HOLLIDAY	WICHITA FALLS MUNICIPAL AIRPORT	I	314	0	314	12,648	33,231	26	3,131	36,388	2,599
579	HOLLIDAY	WICHITA FALLS MUNICIPAL AIRPORT	O	74	0	74	2,981	7,928	6	747	8,681	620
580	HONEY GROVE	WICHITA FALLS MUNICIPAL AIRPORT	I	690	0	690	27,792	63,885	50	6,018	69,953	4,997
581	HOWE	WICHITA FALLS MUNICIPAL AIRPORT	I	496	0	496	19,978	157,940	124	14,879	172,943	12,353
582	IOWA PARK	WICHITA FALLS MUNICIPAL AIRPORT	I	1,416	1	1,417	57,035	199,765	157	18,819	218,741	15,825
583	IOWA PARK	WICHITA FALLS MUNICIPAL AIRPORT	O	107	0	107	4,310	20,212	16	1,904	22,132	1,581
584	KNOLLWOOD	WICHITA FALLS MUNICIPAL AIRPORT	I	12	0	12	483	356	0	34	390	28
585	KNOX CITY	WICHITA FALLS MUNICIPAL AIRPORT	I	848	1	849	34,156	84,302	66	7,942	92,310	6,594
586	KNOX CITY	WICHITA FALLS MUNICIPAL AIRPORT	O	67	0	67	2,699	11,047	9	1,041	12,097	864
587	KRUM	WICHITA FALLS MUNICIPAL AIRPORT	I	492	0	492	19,817	102,573	81	9,663	112,317	8,023
588	KRUM	WICHITA FALLS MUNICIPAL AIRPORT	O	30	0	30	1,208	2,758	2	302	3,020	216
589	LADONIA	WICHITA FALLS MUNICIPAL AIRPORT	I	178	0	178	7,170	13,664	11	1,287	14,962	1,069
590	LADONIA	WICHITA FALLS MUNICIPAL AIRPORT	O	12	0	12	483	456	0	43	499	36
591	LEONARD	WICHITA FALLS MUNICIPAL AIRPORT	I	672	0	672	27,067	69,725	55	6,569	76,349	5,454
592	LEONARD	WICHITA FALLS MUNICIPAL AIRPORT	O	97	0	97	3,907	27,113	21	2,554	29,689	2,121
593	LINCOLN PARK	WICHITA FALLS MUNICIPAL AIRPORT	I	12	0	12	483	1,431	1	135	1,567	112
594	LINDSAY	WICHITA FALLS MUNICIPAL AIRPORT	I	228	0	228	9,184	59,634	47	5,618	65,299	4,864
595	LITTLE ELM	WICHITA FALLS MUNICIPAL AIRPORT	I	617	0	617	24,852	122,918	97	11,580	134,594	9,814
596	LITTLE ELM	WICHITA FALLS MUNICIPAL AIRPORT	O	97	0	97	3,907	30,044	24	2,830	32,898	2,350
597	MCKINNEY	WICHITA FALLS MUNICIPAL AIRPORT	I	15,785	11	15,796	635,799	5,630,658	4,424	530,446	6,165,528	440,404
598	MCKINNEY	WICHITA FALLS MUNICIPAL AIRPORT	O	23	0	23	926	9,729	8	917	10,653	761
599	MEGARGEL	WICHITA FALLS MUNICIPAL AIRPORT	I	144	0	144	5,800	44,122	35	4,157	48,313	3,451
600	MELISSA	WICHITA FALLS MUNICIPAL AIRPORT	I	435	0	435	17,521	72,787	57	6,857	79,701	5,693
601	MUENSTER	WICHITA FALLS MUNICIPAL AIRPORT	I	906	1	907	36,483	126,127	99	11,882	138,109	9,865
602	MUENSTER	WICHITA FALLS MUNICIPAL AIRPORT	O	70	0	70	2,820	3,031	2	286	3,319	237
603	MUNDAY	WICHITA FALLS MUNICIPAL AIRPORT	I	690	0	690	27,792	83,202	65	7,838	91,106	6,508
604	MUNDAY	WICHITA FALLS MUNICIPAL AIRPORT	O	117	0	117	4,713	94,256	74	8,880	103,210	7,372
605	NEWCASTLE	WICHITA FALLS MUNICIPAL AIRPORT	I	211	0	211	8,499	13,664	11	1,287	14,962	1,059
606	NOCONA	WICHITA FALLS MUNICIPAL AIRPORT	I	1,596	1	1,597	64,285	180,643	142	17,018	197,802	14,129
607	NOCONA	WICHITA FALLS MUNICIPAL AIRPORT	O	86	0	86	3,464	9,118	7	859	9,984	713
608	O BRIEN	WICHITA FALLS MUNICIPAL AIRPORT	I	68	0	68	2,739	42,748	34	4,027	46,809	3,344
609	OLNEY	WICHITA FALLS MUNICIPAL AIRPORT	I	1,578	1	1,579	63,560	225,891	177	21,280	247,349	17,668
610	OLNEY	WICHITA FALLS MUNICIPAL AIRPORT	O	144	0	144	5,800	112,471	88	10,596	123,155	8,797
611	PARIS	WICHITA FALLS MUNICIPAL AIRPORT	I	9,399	7	9,406	378,579	2,162,735	1,699	203,744	2,368,179	169,159
612	PARIS	WICHITA FALLS MUNICIPAL AIRPORT	O	280	0	280	11,278	43,776	34	4,124	47,934	3,424
613	PECAN GAP	WICHITA FALLS MUNICIPAL AIRPORT	I	84	0	84	3,383	9,420	7	887	10,315	737
614	PETROLIA	WICHITA FALLS MUNICIPAL AIRPORT	I	168	0	168	6,767	30,208	24	2,846	33,078	2,363
615	PILOT POINT	WICHITA FALLS MUNICIPAL AIRPORT	I	1,218	1	1,219	49,059	208,423	164	19,635	228,222	16,302
616	PILOT POINT	WICHITA FALLS MUNICIPAL AIRPORT	O	103	0	103	4,149	8,313	7	783	9,103	650
617	PLEASANT VALLEY	WICHITA FALLS MUNICIPAL AIRPORT	I	33	0	33	1,329	1,250	1	118	1,369	98
618	POTTSBORO	WICHITA FALLS MUNICIPAL AIRPORT	I	394	0	394	15,870	48,828	38	4,609	53,576	3,827
619	POTTSBORO	WICHITA FALLS MUNICIPAL AIRPORT	O	24	0	24	967	11,072	9	1,043	12,124	866
620	PRINCETON	WICHITA FALLS MUNICIPAL AIRPORT	I	592	0	592	23,845	182,969	144	17,237	200,350	14,311
621	PRINCETON	WICHITA FALLS MUNICIPAL AIRPORT	O	82	0	82	3,303	20,092	16	1,893	22,001	1,571
622	PROSPER	WICHITA FALLS MUNICIPAL AIRPORT	I	586	0	586	23,603	77,305	61	7,283	84,648	6,046
623	QUANAH	WICHITA FALLS MUNICIPAL AIRPORT	I	1,543	1	1,544	62,150	247,772	195	23,342	271,308	19,380
624	QUANAH	WICHITA FALLS MUNICIPAL AIRPORT	O	23	0	23	926	1,532	1	144	1,678	120
625	RAVENNA	WICHITA FALLS MUNICIPAL AIRPORT	I	60	0	60	2,417	687	1	65	752	54
626	RENO (LAMAR)	WICHITA FALLS MUNICIPAL AIRPORT	I	216	0	216	8,700	36,898	29	3,476	40,403	2,886
627	RENO (LAMAR)	WICHITA FALLS MUNICIPAL AIRPORT	O	24	0	24	967	653	1	62	715	51

ATMOS ENERGY CORP, MID-TEX DIVISION
 CALCULATION OF CURRENT REVENUE BY AREA - RATE C
 TWELVE MONTHS ENDING SEPTEMBER 30, 2016

Line No	Area	Weather Station	I-O	Test Year No. of Bills	Customer Growth Adjustment	Adjusted No. of Bills	Customer Charge Revenue	Per Book Volume	Change in Volumes for Growth	Weather Normalization	Adjusted Volume	Normalized Consumption Revenue
628	ROXTON	WICHITA FALLS MUNICIPAL AIRPORT	I	259	0	259	10,432	19,872	16	1,872	21,760	1,554
629	RUNAWAY BAY	WICHITA FALLS MUNICIPAL AIRPORT	I	134	0	134	5,397	21,468	17	2,022	23,507	1,679
630	SADLER	WICHITA FALLS MUNICIPAL AIRPORT	I	108	0	108	4,350	28,288	21	2,475	28,763	2,055
631	SAINT JO	WICHITA FALLS MUNICIPAL AIRPORT	I	352	0	352	14,178	34,428	27	3,243	37,698	2,693
632	SAINT JO	WICHITA FALLS MUNICIPAL AIRPORT	O	38	0	38	1,531	555	0	52	608	43
633	SANGER	WICHITA FALLS MUNICIPAL AIRPORT	I	1,310	1	1,311	52,765	330,838	260	31,167	362,265	25,877
634	SANGER	WICHITA FALLS MUNICIPAL AIRPORT	O	12	0	12	483	155	0	15	170	12
635	SAVOY	WICHITA FALLS MUNICIPAL AIRPORT	I	353	0	353	14,218	42,539	33	4,007	46,580	3,327
636	SAVOY	WICHITA FALLS MUNICIPAL AIRPORT	O	12	0	12	483	1,779	1	168	1,948	139
637	SEYMOUR	WICHITA FALLS MUNICIPAL AIRPORT	I	1,747	1	1,748	70,367	248,934	196	23,451	272,581	19,470
638	SEYMOUR	WICHITA FALLS MUNICIPAL AIRPORT	O	156	0	156	6,283	17,372	14	1,637	19,022	1,359
639	SHERMAN	WICHITA FALLS MUNICIPAL AIRPORT	I	13,115	9	13,124	528,255	3,701,221	2,908	348,680	4,052,809	289,492
640	SHERMAN	WICHITA FALLS MUNICIPAL AIRPORT	O	186	0	186	7,492	67,820	53	6,389	74,262	5,305
641	SOUTHMAYD	WICHITA FALLS MUNICIPAL AIRPORT	I	156	0	156	6,283	29,414	23	2,771	32,208	2,301
642	SUN VALLEY	WICHITA FALLS MUNICIPAL AIRPORT	I	24	0	24	967	1,201	1	113	1,315	94
643	THROCKMORTON	WICHITA FALLS MUNICIPAL AIRPORT	I	501	0	501	20,180	26,566	21	2,503	29,090	2,078
644	THROCKMORTON	WICHITA FALLS MUNICIPAL AIRPORT	O	12	0	12	483	1,983	2	187	2,171	155
645	TIOGA	WICHITA FALLS MUNICIPAL AIRPORT	I	264	0	264	10,634	15,976	13	1,505	17,493	1,250
646	TIOGA	WICHITA FALLS MUNICIPAL AIRPORT	O	6	0	6	242	-	-	0	0	0
647	TOCO	WICHITA FALLS MUNICIPAL AIRPORT	I	17	0	17	665	1,209	1	114	1,324	95
648	TOM BEAN	WICHITA FALLS MUNICIPAL AIRPORT	I	242	0	242	9,747	39,344	31	3,706	43,081	3,077
649	TRENTON	WICHITA FALLS MUNICIPAL AIRPORT	I	390	0	390	15,709	33,019	26	3,111	36,156	2,583
650	TRENTON	WICHITA FALLS MUNICIPAL AIRPORT	O	12	0	12	483	920	1	87	1,007	72
651	VALLEY VIEW	WICHITA FALLS MUNICIPAL AIRPORT	I	285	0	285	11,479	55,759	44	5,253	61,056	4,361
652	VALLEY VIEW	WICHITA FALLS MUNICIPAL AIRPORT	O	36	0	36	1,450	1,964	2	185	2,151	154
653	VAN ALSTYNE	WICHITA FALLS MUNICIPAL AIRPORT	I	973	1	974	39,191	143,597	113	13,528	157,236	11,231
654	VAN ALSTYNE	WICHITA FALLS MUNICIPAL AIRPORT	O	49	0	49	1,974	4,029	3	380	4,412	315
655	VERNON	WICHITA FALLS MUNICIPAL AIRPORT	I	3,971	3	3,974	159,947	735,156	578	69,257	804,991	57,500
656	VERNON	WICHITA FALLS MUNICIPAL AIRPORT	O	427	0	427	17,199	153,859	121	14,495	168,474	12,034
657	WEINERT	WICHITA FALLS MUNICIPAL AIRPORT	I	74	0	74	2,981	17,852	14	1,683	19,559	1,397
658	WHITESBORO	WICHITA FALLS MUNICIPAL AIRPORT	I	1,376	1	1,377	55,423	215,584	169	20,309	236,063	16,862
659	WHITESBORO	WICHITA FALLS MUNICIPAL AIRPORT	O	24	0	24	967	10,845	9	1,022	11,875	848
660	WHITEWRIGHT	WICHITA FALLS MUNICIPAL AIRPORT	I	542	0	542	21,831	63,142	50	5,948	69,140	4,939
661	WHITEWRIGHT	WICHITA FALLS MUNICIPAL AIRPORT	O	14	0	14	564	401	0	38	439	31
662	WICHITA FALLS	WICHITA FALLS MUNICIPAL AIRPORT	I	27,216	19	27,235	1,096,225	5,680,739	4,464	535,164	6,220,366	444,321
663	WICHITA FALLS	WICHITA FALLS MUNICIPAL AIRPORT	O	308	0	308	12,406	65,861	52	6,205	72,117	5,151
664	WINDOM	WICHITA FALLS MUNICIPAL AIRPORT	I	85	0	85	3,424	6,981	5	658	7,644	546
665	WOLFE CITY	WICHITA FALLS MUNICIPAL AIRPORT	I	456	0	456	18,367	42,384	33	3,993	46,410	3,315
666	WOLFE CITY	WICHITA FALLS MUNICIPAL AIRPORT	O	46	0	46	1,853	2,456	2	231	2,689	192
Total				1,468,425	1,047	1,469,472	\$ 59,146,248	490,855,735	385,689	50,075,357	541,316,781	\$ 38,666,258

Atmos Energy Corporation
Mid-Tex Division
Customer Growth Adjustment - Commercial

Line No.	Description	Amount
1	Ccf Usage - Unadjusted	490,855,735
2		
3	Weather Normalization Adjustment	<u>50,075,357</u>
4		
5	Total Normalized Sales Ccf	540,931,092
6		
7	Average Bills	<u>122,369</u>
8		
9	Weather Adjusted Usage per Customer	4,421
10		
11	Adjustment to Number of Customers	<u>87</u>
12		
13	Adjustment to Volumes from Customer Growth	<u>385,689</u>
14		
15	Sales Growth Adjusted Volumes	<u><u>541,316,781</u></u>

Atmos Energy Corporation
Mid-Tex Division
Customer Growth Adjustment - Commercial

Line No.	Particulars	Prior Year Ending 2015	Test Year Ending 2016	Year Over Year Change	Test Year as a % of Prior Year	Projected Using TY/PY Ratio
1	October	120,434	119,890	(544)	99.5483%	119,348
2	November	118,685	118,685	-	100.0000%	118,685
3	December	123,086	123,591	505	100.4103%	124,098
4	January	123,342	124,330	988	100.8010%	125,326
5	February	123,275	123,254	(21)	99.9830%	123,233
6	March	124,744	124,372	(372)	99.7018%	124,001
7	April	119,055	122,641	3,586	103.0121%	126,335
8	May	128,751	124,571	(4,180)	96.7534%	120,527
9	June	122,484	122,415	(69)	99.9437%	122,346
10	July	122,446	121,912	(534)	99.5639%	121,380
11	August	120,379	122,072	1,693	101.4064%	123,789
12	September	120,979	120,692	(287)	99.7628%	120,406
13						
14	Totals	1,467,660	1,468,425	765		1,469,474
15						
16	Projected Average		0.052%			122,456
17						
18	Test Year Average					122,369
19						
20	Adjustment to number of Customers					87
21						
22	Adjustment to Number of bills					1,047

Atmos Energy Corporation
 Heat Load and Base Load Computation

Commercial

Abilene

Month (a)	Weather Sensitive		Sales per Bill (d)	Cycle		Deviation (g)	Weather Dependency (h)	Weather Adjustment per Bill (i)	Normal Sales per Bill (j)	Normal Sales Total (k)	Weather Adjustment Total (l)	Test Yr No. of Bills (m)	Test Year Ccf (n)	Test Yr	Test Yr
	No. of Bills (b)	Ccf (c)		Actual HDD (e)	Normal HDD [1] (f)									Calendar Yr Non-Weather Bills (o)	Calendar Yr Non-Weather Ccf (p)
Oct-15	8,520	872,746	102.4	0	18	(18)	0.6075	10.93	113.4	965,827	93,081	8,532	968,207	12	95,461
Nov-15	8,548	1,210,651	141.6	117	172	(55)	0.6075	33.41	175.0	1,496,242	285,591	8,560	1,279,112	12	68,481
Dec-15	8,640	2,915,319	337.4	406	455	(49)	0.6075	29.77	367.2	3,172,522	257,203	8,652	3,003,506	12	88,187
Jan-16	8,741	4,172,675	477.4	608	646	(38)	0.6075	23.08	500.5	4,374,433	201,758	8,753	4,266,254	12	95,579
Feb-16	8,710	3,351,604	384.8	501	577	(76)	0.6075	46.17	431.0	3,753,749	402,145	8,722	3,453,924	12	102,320
Mar-16	8,713	2,004,105	230.0	186	336	(150)	0.6075	91.12	321.1	2,798,006	793,901	8,725	2,143,561	12	139,456
Apr-16	8,604	1,539,324	178.9	180	154	26	0.6075	(15.79)	163.1	1,403,484	(135,840)	8,616	1,635,130	12	95,806
May-16	8,622	837,974	97.2	39	45	(6)	0.6075	3.64	100.8	869,356	31,382	8,634	950,748	12	112,774
Jun-16	8,482	1,093,526	128.9	17	3	14	0.6075	(8.50)	120.4	1,021,402	(72,124)	8,494	1,346,612	12	253,086
Jul-16	8,509	920,080	108.1	0	0	0	0.6075	0.00	108.1	920,078	(2)	8,521	1,023,395	12	103,315
Aug-16	8,500	626,291	73.7	0	0	0	0.6075	0.00	73.7	626,280	(11)	8,512	751,804	12	125,513
Sep-16	8,373	828,291	98.9	0	1	(1)	0.6075	0.61	99.5	833,365	5,074	8,385	948,007	12	119,716
TOTAL	8,580	20,372,565	2,359.41	2,054	2,407	(353)		214.44	2,573.85	22,234,744	1,862,159	8,592	21,772,259	12	1,399,674
Base Load	92.64														

Atmos Energy Corporation
 Heat Load and Base Load Computation

Commercial

Austin

Month	Weather Sensitive		Sales per Bill	Cycle		Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total	Test Yr No. of Bills	Test Year Ccf	Test Yr Calendar Yr Non-Weather Bills	Test Yr Calendar Yr Non-Weather Mcf				
	No. of Bills	Ccf		Actual HDD	Normal HDD [1]											(a)	(b)	(c)	(d)
Oct-15	9,778	2,084,091	213.1	0	5	(5)	0.6906	3.45	216.6	2,117,817	33,726	9,816	2,292,890	38	208,799				
Nov-15	9,683	2,240,830	231.4	26	110	(84)	0.6906	58.01	289.4	2,802,551	561,721	9,721	2,433,585	38	192,755				
Dec-15	10,190	4,129,195	405.2	285	342	(57)	0.6906	39.36	444.6	4,530,270	401,075	10,228	4,367,797	38	238,602				
Jan-16	10,114	5,374,691	531.4	427	512	(85)	0.6906	58.70	590.1	5,968,373	593,682	10,152	5,606,197	38	231,506				
Feb-16	10,093	4,629,636	458.7	414	454	(40)	0.6906	27.62	486.3	4,908,428	278,792	10,131	4,879,445	38	249,809				
Mar-16	10,082	3,311,015	328.4	102	257	(155)	0.6906	107.04	435.5	4,390,207	1,079,192	10,120	3,532,325	38	221,310				
Apr-16	10,004	3,272,665	327.1	123	101	22	0.6906	(15.19)	312.0	3,120,748	(151,937)	10,042	3,535,282	38	262,597				
May-16	10,123	1,349,421	133.3	3	20	(17)	0.6906	11.74	145.0	1,468,240	118,819	10,161	1,521,205	38	171,784				
Jun-16	9,963	3,129,015	314.1	0	0	0	0.6906	0.00	314.1	3,128,980	(35)	10,001	3,514,946	38	385,931				
Jul-16	9,962	2,015,530	202.3	0	0	0	0.6906	0.00	202.3	2,015,512	(18)	10,000	2,218,436	38	202,906				
Aug-16	9,935	1,589,436	160.0	0	0	0	0.6906	0.00	160.0	1,589,401	(35)	9,973	1,860,520	38	271,084				
Sep-16	9,897	2,021,794	204.3	0	0	0	0.6906	0.00	204.3	2,021,759	(35)	9,935	2,307,267	38	285,473				
TOTAL	9,985	35,147,341	3,509.38	1,380	1,801	(421)		290.73	3,800.11	38,062,286	2,914,945	10,023	38,069,897	38	2,922,556				

Base Load 213.03

Atmos Energy Corporation
 Heat Load and Base Load Computation

Commercial

Dallas

Month	Weather Sensitive		Sales per Bill	Cycle		Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total	Test Yr No. of Bills	Test Year Ccf	Test Yr Calendar Yr Non-Weather Bills	Test Yr Calendar Yr Non-Weather Mcf
	No. of Bills	Ccf		Actual HDD	Normal HDD [1]										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Oct-15	81,180	16,959,092	208.9	0	8	(8)	0.9384	7.51	216.4	17,568,976	609,884	81,613	20,113,684	433	3,154,592
Nov-15	80,197	19,658,913	245.1	61	127	(66)	0.9384	61.94	307.1	24,626,093	4,967,180	80,630	22,040,925	433	2,382,012
Dec-15	83,991	41,215,396	490.7	297	396	(99)	0.9384	92.90	583.6	49,017,988	7,802,592	84,424	44,618,406	433	3,403,010
Jan-16	84,569	56,852,828	672.3	487	581	(94)	0.9384	88.21	760.5	64,313,033	7,460,205	85,002	60,473,236	433	3,620,408
Feb-16	83,590	52,181,599	624.3	466	537	(71)	0.9384	66.63	690.9	57,751,495	5,569,896	84,023	55,298,781	433	3,117,182
Mar-16	84,698	34,793,036	410.8	143	301	(158)	0.9384	148.27	559.1	47,351,264	12,558,228	85,131	37,728,785	433	2,935,749
Apr-16	83,326	28,800,324	345.6	126	124	2	0.9384	(1.88)	343.8	28,643,313	(157,011)	83,759	32,449,822	433	3,649,498
May-16	84,996	14,880,294	175.1	8	29	(21)	0.9384	19.71	194.8	16,555,521	1,675,227	85,429	17,464,999	433	2,584,705
Jun-16	83,345	23,650,080	283.8	4	2	2	0.9384	(1.88)	281.9	23,493,289	(156,791)	83,778	27,757,564	433	4,107,484
Jul-16	82,872	18,937,183	228.5	0	0	0	0.9384	0.00	228.5	18,937,081	(102)	83,305	22,351,027	433	3,413,844
Aug-16	83,092	12,883,871	155.1	0	0	0	0.9384	0.00	155.1	12,883,415	(256)	83,525	16,168,822	433	3,285,151
Sep-16	82,141	15,967,239	194.4	0	0	0	0.9384	0.00	194.4	15,967,389	150	82,574	19,365,206	433	3,397,967
TOTAL	83,166	336,779,656	4,034.48	1,592	2,105	(513)		481.41	4,515.89	377,108,857	40,329,201	83,599	375,631,258	433	39,051,602

Base Load 211.71

Atmos Energy Corporation
 Heat Load and Base Load Computation

Commercial

Waco

Month	Weather Sensitive		Sales per Bill	Cycle		Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total	Test Yr No. of Bills	Test Year Ccf	Test Yr Calendar Yr Non-Weather Bills	Test Yr Calendar Yr Non-Weather Mcf
	No. of Bills	Ccf		Actual HDD	Normal HDD [1]										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Oct-15	6,198	733,248	118.3	0	7	(7)	0.5663	3.96	122.3	757,767	24,519	6,213	867,200	15	133,952
Nov-15	6,147	946,679	154.0	65	135	(70)	0.5663	39.64	193.7	1,190,367	243,688	6,162	1,046,184	15	99,505
Dec-15	6,294	1,881,091	298.9	332	385	(53)	0.5663	30.01	328.9	2,069,971	188,880	6,309	1,989,339	15	108,248
Jan-16	6,325	2,711,285	428.7	502	574	(72)	0.5663	40.77	469.4	2,969,145	257,860	6,340	2,826,680	15	115,395
Feb-16	6,329	2,433,383	384.5	473	515	(42)	0.5663	23.78	408.3	2,583,878	150,495	6,344	2,531,443	15	98,060
Mar-16	6,315	1,584,016	250.8	149	301	(152)	0.5663	86.07	336.9	2,127,524	543,508	6,330	1,691,128	15	107,112
Apr-16	6,292	1,280,701	203.5	159	128	31	0.5663	(17.55)	186.0	1,170,249	(110,452)	6,307	1,391,199	15	110,498
May-16	6,247	505,252	80.9	9	29	(20)	0.5663	11.33	92.2	576,036	70,784	6,262	556,008	15	50,756
Jun-16	6,262	1,241,519	198.3	2	0	2	0.5663	(1.13)	197.1	1,234,428	(7,091)	6,277	1,391,216	15	149,697
Jul-16	6,167	965,580	156.6	0	0	0	0.5663	0.00	156.6	965,567	(13)	6,182	1,053,878	15	88,298
Aug-16	6,244	539,048	86.3	0	0	0	0.5663	0.00	86.3	539,045	(3)	6,259	648,941	15	109,893
Sep-16	6,107	791,825	129.7	0	0	0	0.5663	0.00	129.7	791,834	9	6,122	902,366	15	110,541
TOTAL	6,244	15,613,627	2,490.39	1,691	2,074	(383)		216.88	2,707.27	16,975,811	1,362,184	6,259	16,895,582	15	1,281,955
Base Load	127.73														

Atmos Energy Corporation
 Heat Load and Base Load Computation

Commercial

Wichita Falls

Month	Weather Sensitive		Sales per Bill	Cycle		Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total	Test Yr No. of Bills	Test Year Ccf	Test Yr	Test Yr
	No. of Bills	Ccf		Actual HDD	Normal HDD [1]									Calendar Yr Non-Weather Bills	Calendar Yr Non-Weather Mcf
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Oct-15	13,699	1,587,122	115.9	6	23	(17)	0.5506	9.36	125.2	1,715,389	128,267	13,716	1,769,762	17	182,640
Nov-15	13,595	2,141,299	157.5	138	197	(59)	0.5506	32.48	190.0	2,582,914	441,615	13,612	2,301,977	17	160,678
Dec-15	13,961	4,875,628	349.2	423	519	(96)	0.5506	52.85	402.1	5,613,439	737,811	13,978	5,054,433	17	178,805
Jan-16	14,066	6,619,607	470.6	660	722	(62)	0.5506	34.13	504.7	7,099,673	480,066	14,083	6,741,264	17	121,657
Feb-16	14,017	6,165,134	439.8	599	671	(72)	0.5506	39.64	479.5	6,720,731	555,597	14,034	6,387,687	17	222,553
Mar-16	14,049	3,720,904	264.9	209	385	(176)	0.5506	96.90	361.8	5,082,226	1,361,322	14,066	3,926,105	17	205,201
Apr-16	13,900	2,853,410	205.3	222	198	24	0.5506	(13.21)	192.1	2,669,773	(183,637)	13,917	3,017,279	17	163,869
May-16	14,068	1,495,997	106.3	39	59	(20)	0.5506	11.01	117.4	1,650,880	154,883	14,065	1,690,696	17	194,701
Jun-16	13,848	2,122,954	153.3	16	5	11	0.5506	(6.06)	147.2	2,038,980	(83,974)	13,865	2,354,828	17	231,874
Jul-16	13,887	1,466,534	105.6	0	0	0	0.5506	0.00	105.6	1,466,467	(67)	13,904	1,613,022	17	146,488
Aug-16	13,786	1,431,668	103.9	0	0	0	0.5506	0.00	103.9	1,431,676	8	13,803	1,614,951	17	183,283
Sep-16	13,659	1,568,646	114.8	0	2	(2)	0.5506	1.10	115.9	1,583,624	14,978	13,676	1,814,732	17	246,066
TOTAL	13,878	36,048,905	2,587.10	2,312	2,781	(469)		258.20	2,845.30	39,655,772	3,606,867	13,895	38,286,740	17	2,237,835
Base Load	109.52														

Atmos Energy Corporation
 Heat Load and Base Load Computation

Commercial

Total

Month	Weather Sensitive	
	No. of Bills	Ccf
Oct-15	119,375	22,236,299
Nov-15	118,170	26,198,372
Dec-15	123,076	55,016,630
Jan-16	123,815	75,731,086
Feb-16	122,739	68,761,356
Mar-16	123,857	45,413,076
Apr-16	122,126	37,746,445
May-16	124,056	19,068,837
Jun-16	121,900	31,237,095
Jul-16	121,397	24,304,907
Aug-16	121,557	17,070,115
Sep-16	120,177	21,177,795
TOTAL	121,854	443,962,113

Normal Sales Total	Weather Adjustment Total	Test Yr No. of Bills	Test Year Mcf	Test Yr Calendar Yr Non-Weather Bills	Test Yr Calendar Yr Non-Weather Mcf
23,125,776	689,477	119,890	26,011,743	515	3,775,444
32,698,167	6,499,795	118,685	29,101,783	515	2,903,411
64,404,190	9,387,560	123,591	59,033,482	515	4,016,852
84,724,657	8,993,571	124,330	79,915,631	515	4,184,545
75,718,281	6,956,925	123,254	72,551,280	515	3,789,924
61,749,227	16,336,151	124,372	49,021,904	515	3,608,828
37,007,567	(738,878)	122,641	42,028,713	515	4,282,268
21,120,033	2,051,096	124,571	22,183,657	515	3,114,720
30,917,079	(320,016)	122,415	36,365,167	515	5,128,072
24,304,705	(202)	121,912	28,259,758	515	3,954,851
17,069,817	(298)	122,072	21,045,039	515	3,974,924
21,197,971	20,176	120,692	25,337,578	515	4,159,783
494,037,470	50,075,357	122,369	490,855,735	6,180	46,893,622
			1,468,425		

[1] Utilizes 10 year Normals.

ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF PROPOSED REVENUES BY AREA - RATE I&T

Line No.	Town name	I/O	Meter CT	Type		Total Adj Volumes	Adjusted Sales			Adjusted Transport		
				Sales	Trans		Block 1	Block 2	Block 3	Block 1	Block 2	Block 3
				Adj Sales	Adj Transport							
1	ABILENE	I	192	17,279	326,894	344,173	17,171	108	-	142,370	144,313	40,211
2	ABILENE	O	48	7,924	23,690	31,614	7,924	-	-	23,130	560	-
3	ALBA	I	0	-	-	-	-	-	-	-	-	-
4	ALBANY	O	0	-	-	-	-	-	-	-	-	-
5	ALLEN	I	36	29,036	16,079	45,115	23,933	5,103	-	15,411	668	-
6	ALVARADO	I	24	89,658	75,264	164,922	18,000	42,000	29,658	18,000	42,000	15,264
7	ARLINGTON	I	348	18,597	606,680	625,277	17,272	1,325	-	267,819	277,912	60,949
8	ATHENS	I	36	-	187,500	187,500	-	-	-	45,632	43,617	98,251
9	ATHENS	O	12	2,411	-	2,411	2,411	-	-	-	-	-
10	AUSTIN	I	36	-	1,291,615	1,291,615	-	-	-	36,902	84,000	1,170,713
11	BALCH SPRINGS	I	36	4,659	10,724	15,383	4,659	-	-	10,724	-	-
12	BEDFORD	I	24	-	94,916	94,916	-	-	-	30,381	42,000	22,535
13	BELTON	I	12	-	84,819	84,819	-	-	-	18,000	39,421	27,398
14	BENBROOK	I	12	-	3,606	3,606	-	-	-	3,606	-	-
15	BERTRAM	I	0	-	-	-	-	-	-	-	-	-
16	BONHAM	I	12	-	39,277	39,277	-	-	-	18,000	20,584	693
17	BROWNWOOD	I	12	-	22,592	22,592	-	-	-	17,141	5,451	-
18	BROWNWOOD	O	84	72,826	1,226,599	1,299,425	34,759	32,053	6,014	71,025	161,633	993,941
19	BRYAN	I	168	67,484	527,584	595,068	18,000	36,112	13,372	185,260	172,262	170,062
20	BRYAN	O	0	-	-	-	-	-	-	-	-	-
21	BUFFALO	I	12	-	32,102	32,102	-	-	-	15,507	16,322	273
22	BURKBURNETT	I	12	-	16,960	16,960	-	-	-	14,555	2,405	-
23	BURLESON	I	12	-	4,429	4,429	-	-	-	4,429	-	-
24	BURNET	I	24	10,452	13,564	24,016	10,307	145	-	13,564	-	-
25	CALDWELL	I	12	-	19,599	19,599	-	-	-	17,774	1,825	-
26	CAMERON	I	12	-	4,625	4,625	-	-	-	4,625	-	-
27	CARROLLTON	I	288	88,854	688,593	777,447	63,664	25,190	-	274,859	258,153	155,581
28	CEDAR HILL	I	12	6,471	-	6,471	6,471	-	-	-	-	-
29	CELINA	I	12	-	14,861	14,861	-	-	-	12,383	2,478	-
30	CLARKSVILLE	I	12	-	3,263	3,263	-	-	-	3,263	-	-
31	CLEBURNE	I	24	-	24,446	24,446	-	-	-	23,561	885	-
32	CLIFTON	I	12	-	3,599	3,599	-	-	-	3,599	-	-
33	COLLEGE STATION	I	36	-	50,353	50,353	-	-	-	40,913	9,440	-
34	COMANCHE	I	24	6,878	6,517	13,395	6,878	-	-	6,517	-	-
35	COMANCHE	O	12	-	2,636	2,636	-	-	-	2,636	-	-
36	COMO	I	12	11,206	-	11,206	11,206	-	-	-	-	-
37	COOLIDGE	O	12	-	20,611	20,611	-	-	-	16,541	4,070	-
38	COPPELL	I	12	-	77,394	77,394	-	-	-	18,000	42,000	17,394
39	CORSICANA	I	108	9,164	313,065	322,229	9,164	-	-	125,851	103,774	83,440

ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF PROPOSED REVENUES BY AREA - RATE I&T

Line No.	Town name	I/O	Meter CT	Type		Total Adj Volumes	Adjusted Sales			Adjusted Transport		
				Sales	Trans		Block 1	Block 2	Block 3	Block 1	Block 2	Block 3
				Adj Sales	Adj Transport							
40	CRANDALL	I	12	-	2,130	2,130	-	-	-	2,130	-	-
41	CROWLEY	I	24	-	126,068	126,068	-	-	-	23,168	42,000	60,900
42	DALLAS	I	1236	99,892	7,935,696	8,035,588	79,672	20,220	-	1,470,710	2,094,795	4,370,191
43	DECATUR	I	12	-	87,454	87,454	-	-	-	18,000	40,594	28,860
44	DENISON	I	84	-	323,144	323,144	-	-	-	94,395	129,461	99,288
45	DENISON	O	48	-	133,158	133,158	-	-	-	53,144	43,569	36,445
46	DENTON	I	132	113,477	492,383	605,860	50,119	42,004	21,354	110,977	171,692	209,714
47	DESOTO	I	12	4,355	-	4,355	4,355	-	-	-	-	-
48	DUBLIN	O	12	-	28,714	28,714	-	-	-	18,000	10,714	-
49	DUNCANVILLE	I	24	-	54,818	54,818	-	-	-	26,520	28,298	-
50	ELECTRA	O	12	2,270	-	2,270	2,270	-	-	-	-	-
51	ENNIS	I	144	112,000	577,031	689,031	34,059	42,278	35,663	130,634	138,174	308,223
52	EULESS	I	12	-	34,930	34,930	-	-	-	18,000	16,930	-
53	FARMERS BRANCH	I	48	40,293	48,918	89,211	18,612	20,988	693	32,886	16,032	-
54	FOREST HILL	I	12	2,130	-	2,130	2,130	-	-	-	-	-
55	FORT WORTH	I	1128	123,982	4,377,518	4,501,500	75,396	43,574	5,012	1,163,343	1,485,753	1,728,422
56	FREDERICKSBURG	I	12	5,445	-	5,445	5,445	-	-	-	-	-
57	FRISCO	I	24	7,522	16,680	24,202	7,522	-	-	13,038	3,642	-
58	GAINESVILLE	I	84	6,152	60,404	66,556	5,996	156	-	59,644	760	-
59	GARLAND	I	264	5,220	867,179	872,399	5,220	-	-	293,658	331,359	242,162
60	GEORGETOWN	I	12	-	2,548	2,548	-	-	-	2,548	-	-
61	GORMAN	I	36	9,627	17,636	27,263	9,623	4	-	17,135	501	-
62	GRAND PRAIRIE	I	252	11,108	673,172	684,280	11,096	12	-	265,084	255,919	152,169
63	GRAPEVINE	I	60	2,133	382,830	384,963	2,133	-	-	54,869	99,953	228,008
64	GREENVILLE	I	96	21,896	257,144	279,040	17,875	4,021	-	95,096	70,712	91,336
65	GREENVILLE	O	12	-	20,162	20,162	-	-	-	16,233	3,929	-
66	GROESBECK	I	12	-	46,845	46,845	-	-	-	18,000	28,845	-
67	HALTOM CITY	I	48	-	124,477	124,477	-	-	-	53,406	43,099	27,972
68	HAMLIN	I	24	11,846	-	11,846	11,846	-	-	-	-	-
69	HARKER HEIGHTS	I	12	-	20,216	20,216	-	-	-	17,699	2,517	-
70	HEARNE	I	12	-	6,241	6,241	-	-	-	6,241	-	-
71	HILLSBORO	I	12	-	15,234	15,234	-	-	-	14,525	709	-
72	HOWE	I	12	8,696	-	8,696	8,696	-	-	-	-	-
73	HURST	I	36	-	62,831	62,831	-	-	-	41,375	21,456	-
74	HUTCHINS	I	24	-	40,701	40,701	-	-	-	24,942	15,759	-
75	IOWA PARK	O	12	-	185,271	185,271	-	-	-	18,000	42,000	125,271
76	IRVING	I	204	-	1,133,769	1,133,769	-	-	-	236,782	320,277	576,710
77	KAUFMAN	I	12	-	17,211	17,211	-	-	-	16,251	960	-
78	KELLER	I	12	-	30,065	30,065	-	-	-	18,000	12,065	-

ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF PROPOSED REVENUES BY AREA - RATE I&T

Line No.	Town name	I/O	Meter CT	Type		Total Adj Volumes	Adjusted Sales			Adjusted Transport		
				Sales	Trans		Block 1	Block 2	Block 3	Block 1	Block 2	Block 3
				Adj Sales	Adj Transport							
79	KENNEDALE	I	24	3,920	30,220	34,140	3,920	-	-	18,000	12,220	-
80	KERRVILLE	I	12	6,412	-	6,412	6,012	400	-	-	-	-
81	KILLEEN	I	24	-	43,766	43,766	-	-	-	35,648	8,118	-
82	LAMPASAS	I	24	-	105,396	105,396	-	-	-	28,392	42,000	35,004
83	LANCASTER	I	36	2,086	28,052	30,138	2,086	-	-	27,057	995	-
84	LEWISVILLE	I	84	-	132,653	132,653	-	-	-	86,189	46,464	-
85	LONGVIEW	I	192	17,672	364,989	382,661	16,491	1,181	-	132,940	117,990	114,059
86	LONGVIEW	O	12	-	18,212	18,212	-	-	-	17,280	932	-
87	MALAKOFF	I	12	13,676	-	13,676	12,275	1,401	-	-	-	-
88	MANSFIELD	I	120	54,693	101,186	155,879	36,130	18,563	-	60,847	38,115	2,224
89	MANSFIELD	O	12	12,953	-	12,953	12,953	-	-	-	-	-
90	MARBLE FALLS	I	12	-	7,957	7,957	-	-	-	7,957	-	-
91	MC GREGOR	I	12	-	10,421	10,421	-	-	-	10,421	-	-
92	MESQUITE	I	96	-	248,391	248,391	-	-	-	106,342	114,993	27,056
93	MEXIA	I	12	-	113,286	113,286	-	-	-	18,000	36,698	58,588
94	MIDLOTHIAN	I	24	-	80,984	80,984	-	-	-	32,060	41,821	7,103
95	MUENSTER	I	12	-	28,120	28,120	-	-	-	18,000	10,120	-
96	NORTH RICHLAND HILLS	I	48	-	241,496	241,496	-	-	-	65,250	90,380	85,866
97	NORTHLAKE	I	12	-	10,254	10,254	-	-	-	10,254	-	-
98	OLNEY	I	12	-	305,389	305,389	-	-	-	18,000	42,000	245,389
99	PALESTINE	I	24	-	80,803	80,803	-	-	-	25,592	41,112	14,099
100	PALESTINE	O	24	6,577	263,516	270,093	6,577	-	-	18,000	42,000	203,516
101	PARIS	I	36	-	74,258	74,258	-	-	-	41,301	28,766	4,191
102	PARIS	O	12	-	59,230	59,230	-	-	-	16,646	24,358	18,226
103	PLANO	I	132	6,661	354,942	361,603	6,661	-	-	128,755	191,253	34,934
104	POWELL	I	12	1,657	-	1,657	1,657	-	-	-	-	-
105	RICHARDSON	I	60	-	285,592	285,592	-	-	-	89,829	123,886	71,877
106	RICHLAND HILLS	I	24	49,188	9,237	58,425	18,000	31,149	39	9,237	-	-
107	ROCKWALL	I	48	-	120,522	120,522	-	-	-	60,576	46,503	13,443
108	ROSCOE	I	0	-	-	-	-	-	-	-	-	-
109	ROUND ROCK	I	132	4,669	261,971	266,640	4,669	-	-	131,348	121,856	8,767
110	ROUND ROCK	O	12	-	674,238	674,238	-	-	-	18,000	42,000	614,238
111	ROWLETT	I	36	35,130	22,030	57,160	31,641	3,489	-	17,811	4,219	-
112	ROYSE CITY	I	12	-	8,542	8,542	-	-	-	8,542	-	-
113	SAGINAW	I	132	-	653,840	653,840	-	-	-	126,409	180,089	347,342
114	SAGINAW	O	24	13,673	24,387	38,060	12,754	919	-	17,041	7,346	-
115	SAN ANGELO	I	108	-	242,829	242,829	-	-	-	82,071	110,775	49,983
116	SAN ANGELO	O	0	-	-	-	-	-	-	-	-	-
117	SAN SABA	I	12	-	13,673	13,673	-	-	-	13,673	-	-

ATMOS ENERGY CORP., MID-TEX DIVISION
CALCULATION OF PROPOSED REVENUES BY AREA - RATE I&T

Line No.	Town name	I/O	Meter CT	Type		Total Adj Volumes	Adjusted Sales			Adjusted Transport		
				Sales	Trans		Block 1	Block 2	Block 3	Block 1	Block 2	Block 3
				Adj Sales	Adj Transport							
118	SEAGOVILLE	I	24	-	122,738	122,738	-	-	-	36,000	72,790	13,948
119	SHERMAN	I	144	29,238	327,959	357,197	18,000	11,238	-	134,612	150,670	42,677
120	SNYDER	I	12	11,116	-	11,116	10,717	399	-	-	-	-
121	SNYDER	O	0	-	-	-	-	-	-	-	-	-
122	SPRINGTOWN	I	12	-	2,716	2,716	-	-	-	2,716	-	-
123	STEPHENVILLE	I	60	3,810	74,609	78,419	3,810	-	-	38,845	20,706	15,058
124	STRAWN	I	12	-	33,716	33,716	-	-	-	18,000	15,716	-
125	SULPHUR SPRINGS	I	60	2,954	132,381	135,335	2,954	-	-	61,001	51,844	19,536
126	SUNNYVALE	I	24	-	1,704,790	1,704,790	-	-	-	36,000	84,000	1,584,790
127	SWEETWATER	I	0	-	-	-	-	-	-	-	-	-
128	TAYLOR	I	12	-	39,970	39,970	-	-	-	17,998	21,579	393
129	TEMPLE	I	252	7,083	1,332,348	1,339,431	7,083	-	-	275,262	338,608	718,478
130	TERRELL	I	132	8,317	199,774	208,091	8,317	-	-	126,428	73,346	-
131	TRENTON	I	12	-	13,200	13,200	-	-	-	13,200	-	-
132	UNIVERSITY PARK	I	12	-	256,689	256,689	-	-	-	18,000	42,000	196,689
133	VERNON	I	48	-	220,619	220,619	-	-	-	46,789	71,693	102,137
134	WACO	I	372	4,311	3,860,140	3,864,451	4,311	-	-	420,796	691,184	2,748,160
135	WAXAHACHIE	I	120	1,976	555,851	557,827	1,976	-	-	115,408	149,961	290,482
136	WEST	I	12	3,372	-	3,372	3,372	-	-	-	-	-
137	WICHITA FALLS	I	156	26,987	257,239	284,226	26,867	120	-	105,675	99,141	52,423
138	WINTERS	I	24	11,525	-	11,525	11,525	-	-	-	-	-
139	WOODWAY	I	12	-	660,481	660,481	-	-	-	18,000	42,000	600,481
140	WYLIE	I	72	-	172,842	172,842	-	-	-	79,007	81,497	12,338
141	MCKINNEY	I	96	-	379,441	379,441	-	-	-	113,176	99,238	167,027
142	VALLEY VIEW	I	12	-	14,573	14,573	-	-	-	14,338	235	-
143	HASKELL	O	12	47,685	-	47,685	18,000	29,547	138	-	-	-
144	EASTLAND	O	12	3,061	-	3,061	3,061	-	-	-	-	-
145	JUSTIN	O	12	-	49,983	49,983	-	-	-	17,125	23,530	9,328
146	BLUE MOUND	I	12	-	16,322	16,322	-	-	-	14,903	1,419	-
147	CEDAR PARK	I	12	-	11,217	11,217	-	-	-	10,837	380	-
148	HENRIETTA	O	0	-	-	-	-	-	-	-	-	-
149	BRIDGEPORT	I	12	-	15,870	15,870	-	-	-	15,254	616	-
154	Grand Total		9,384	1,421,345	39,512,884	40,934,229	895,703	413,699	111,943	9,193,249	10,647,409	19,672,226

ATMOS ENERGY CORP., MID-TEX DIVISION
INDUSTRIAL & TRANSPORTATION ADJUSTMENTS TO BILLED CONSUMPTION

Customer Number	Town name	IC	SALES										TRANSPORT										Sum of Adj Transport	Code					
			Per Book Sales			Sales Adjustments			Total Adj Sales			Sum of Adj Sales	Per Book Transport			Transport Adjustments			Total Adj Transport										
			Sum of Total Sales	Sum of Block S1	Sum of Block S2	Sum of Block S3	Adj S1	Adj S2	Adj S3	Total Adj SS1	Total Adj SS2		Total Adj SS3	Sum of Total Transport	Sum of Block T1	Sum of Block T2	Sum of Block T3	Adj T1	Adj T2	Adj T3	Total Adj TB1	Total Adj TB2			Total Adj TB3				
Customer 173	DALLAS												18,541	18,063	2,478								18,063	2,478		18,541			
Customer 174	DALLAS		21,800	14,815	6,785							21,600																	
Customer 175	DALLAS												335,550	54,000	87,041	184,509							54,000	87,041	184,509	335,550			
Customer 176	DALLAS												31,384	17,893	13,721								17,893	13,721		31,384			
Customer 177	GRAPEVINE												257,531	18,000	42,000	197,531							18,000	42,000	197,531	257,531			
Customer 178	DALLAS												4,188	4,188									4,188			4,188			
Customer 179	FARMERS BR												14,886	14,886									14,886			14,886			
Customer 180	FORT WORTH												48,674	18,000	28,674								18,000	28,674		48,674			
Customer 181	DALLAS												170,258	18,000	42,000	110,258							18,000	42,000	110,258	170,258			
Customer 182	DALLAS												46,205	18,000	28,205												46,205		
Customer 183	PLANO												26,723	16,656	10,067												26,723		
Customer 184	TEMPLE												58,693	18,000	38,531	2,162							18,000	38,531	2,162	58,693			
Customer 185	DENISON												114,584	36,139	42,000	36,445							36,139	42,000	36,445	114,584			
Customer 186	FORT WORTH												4,145	4,145									4,145			4,145			
Customer 187	FORT WORTH												55,479	18,000	34,793	2,726							18,000	34,793	2,726	55,479			
Customer 188	BALCH SPRINK												2,842	2,842													2,842		
Customer 188	MESQUITE												5,783	5,783													5,783		
Customer 190	DALLAS												24,826	17,814	7,112												24,826		
Customer 191	DALLAS												92,820	34,226	42,000	16,594							34,226	42,000	16,594	92,820			
Customer 192	SAGINAW												11,068	11,068													11,068		
Customer 193	IRVING												109,539	18,000	42,000	48,539							18,000	42,000	48,539	109,539			
Customer 184	FORT WORTH												1,965	1,965													1,965		
Customer 195	MANSFIELD		16,761	13,366	1,375							16,761																	
Customer 196	TAYLOR												39,970	17,998	21,579	383							17,998	21,579	383	39,970			
Customer 197	COMANCHE												6,517	6,517													6,517		
Customer 198	DALLAS												6,595	6,595													6,595		
Customer 199	STEPHENVILLE												4,656	4,656													4,656		
Customer 200	WICHITA FALL		4,134	4,134																									
Customer 201	ROSCOE		6,954	6,954	388																								
Customer 202	ALBANY		1,279	1,279																									
Customer 203	GARLAND												23,575	17,945	5,830								17,945	5,830		23,575			
Customer 204	MCKINNEY												250,444	34,579	48,838	167,027							34,579	48,838	167,027	250,444			
Customer 205	GAINESVILLE												17,181	16,812	349								16,812	349		17,181			
Customer 206	PALESTINE												263,516	18,000	42,000	203,516							18,000	42,000	203,516	263,516			
Customer 207	ENNIS		95,663	18,000	42,000	35,663							18,000	42,000	35,663	95,663													
Customer 208	WACO												16,203	16,129	74								16,129	74		16,203			
Customer 209	HASKELL		47,685	18,000	29,547	138							18,000	29,547	138	47,685													
Customer 210	SAN ANGELO												81,907	18,000	38,817	5,090							18,000	38,817	5,090	81,907			
Customer 211	CEDAR PARK												11,217	10,837	380								10,837	380		11,217			
Customer 212	FRISCO		7,522	7,522									7,522																
Customer 213	WYLLIE												52,589	15,117	31,164	6,288	1,500	3,500					16,617	34,884	6,288	57,589			
Customer 214	KALFURN												17,211	16,261	980								16,261	980		17,211			
Customer 215	SEAGOVILLE												58,662	16,000	33,288	8,364							16,000	33,288	8,364	58,662			
Customer 216	FORT WORTH												43,362	18,000	24,040	1,322							18,000	24,040	1,322	43,362			
Customer 217	FORT WORTH												54,718	18,000	34,489	2,229							18,000	34,489	2,229	54,718			
Customer 218	STEPHENVILLE												7,190	8,669	321												7,190		
Customer 219	ALLEN		23,103	18,000	5,103								18,000	5,103	23,103														
Customer 220	CORSICANA												16,683	15,483	3,200														
Customer 221	DALLAS												15,518	14,531	987														
Customer 222	SHERMAN												18,016	16,421	2,595														
Customer 223	FORT WORTH												8,094	8,094															
Customer 224	FORT WORTH												101,142	18,000	42,000	41,142							18,000	42,000	41,142	101,142			
Customer 225	DENISON												10,213	10,213															
Customer 226	SULPHUR SPR		2,954	2,954									2,954	2,954															
Customer 227	BROWNWOOD		58,067	18,000	32,053	6,014							18,000	32,053	6,014	58,067													
Customer 228	STEPHENVILLE		3,810	3,810									3,810																
Customer 229	KELLER												30,065	18,000	12,065								18,000	12,065		30,065			
Customer 230	MCKINNEY												24,941	17,854	7,087								17,854	7,087		24,941			
Customer 231	FORT WORTH												4,410	4,410															
Customer 232	FORT WORTH												9,866	9,866															
Customer 233	ATHENS												158,251	18,000	42,000	98,251							18,000	42,000	98,251	158,251			
Customer 234	GAINESVILLE		404	404																									
Customer 235	GRAPEVINE		2,133	2,133									2,133																
Customer 236	COOLIDGE												20,611	16,541	4,070								16,541	4,070		20,611			
Customer 237	FREDERICKSB		5,445	5,445									5,445																
Customer 238	GRAND PRAIR												19,903	16,747	1,568														
Customer 239	ARLINGTON												27,812	18,000	9,812														
Customer 240	DALLAS												88,693	35,789	52,473	431													
Customer 241	IRVING												412,586	18,000	42,000	352,586							18,000	42,000	352,586	412,586			
Customer 242	MESQUITE												25,363	17,593	7,790														
Customer 243	GREENVILLE		408	408																									
Customer 244	GREENVILLE												20,100	8,881	10,270	1,149	408						9,089	10,270	1,149	20,508			
Customer 245	SAGINAW		13,673	12,754																									

ATMOS ENERGY CORP., MID-TEX DIVISION
 INDUSTRIAL & TRANSPORTATION ADJUSTMENTS TO BILLED CONSUMPTION

Customer Number	Town name	I/O	SALES									TRANSPORT									Sum of Adj Transport	Code [1]
			Per Book Sales			Sales Adjustments			Total Adj Sales			Per Book Transport			Transport Adjustments			Total Adj Transport				
			Sum of Total Sales	Sum of Block S1	Sum of Block S2	Sum of Block S3	Adj S1	Adj S2	Adj S3	Total Adj SB1	Total Adj SB2	Total Adj SB3	Sum of Adj Sales	Sum of Total Transport	Sum of Block T1	Sum of Block T2	Sum of Block T3	Adj T1	Adj T2	Adj T3		
Customer 431	WACO		-	-	-	-	-	-	-	-	-	1,509,032	18,000	42,000	1,449,032	-	-	-	18,000	42,000	1,449,032	1,509,032
Customer 432	IRVING		-	-	-	-	-	-	-	-	-	248,383	36,000	84,000	129,383	-	-	-	36,000	84,000	129,383	248,383
Customer 433	SULPHUR SPR		-	-	-	-	-	-	-	-	-	78,536	18,000	42,000	19,536	-	-	-	18,000	42,000	19,536	78,536
Customer 434	GARLAND		-	-	-	-	-	-	-	-	-	40,401	18,000	22,401	-	-	-	18,000	22,401	-	40,401	-
Customer 435	PLANO		-	-	-	-	-	-	-	-	-	53,913	18,000	35,913	333	-	-	-	18,000	35,913	333	53,913
Customer 436	ARLINGTON		-	-	-	-	-	-	-	-	-	38,900	18,000	20,900	-	-	-	18,000	20,900	-	38,900	-
Customer 437	WACO		-	-	-	-	-	-	-	-	-	89,627	18,000	42,000	29,627	-	-	-	18,000	42,000	29,627	89,627
Customer 438	WACO		-	-	-	-	-	-	-	-	-	27,814	21,853	5,961	-	-	-	21,853	5,961	-	27,814	-
Customer 439	CORSICANA		9,164	9,164	-	-	-	-	-	-	9,164	-	-	-	-	-	-	-	-	-	-	-
Customer 440	TEMPLE		-	-	-	-	-	-	-	-	-	41,623	25,141	16,482	-	-	-	25,141	16,482	-	41,623	-
Customer 441	DALLAS		-	-	-	-	-	-	-	-	-	29,918	18,000	11,918	-	-	-	18,000	11,918	-	29,918	-
Customer 442	PALESTINE		-	-	-	-	-	-	-	-	-	7,592	7,592	-	-	-	-	7,592	-	-	7,592	-
Customer 443	ARLINGTON		-	-	-	-	-	-	-	-	-	7,127	7,127	-	-	-	-	7,127	-	-	7,127	-
Customer 444	BEDFORD		-	-	-	-	-	-	-	-	-	12,381	12,381	-	-	-	-	12,381	-	-	12,381	-
Customer 445	PARIS		-	-	-	-	-	-	-	-	-	32,557	18,000	14,557	-	-	-	18,000	14,557	-	32,557	-
Customer 446	ENNIS		-	-	-	-	-	-	-	-	-	77,738	18,000	42,000	17,738	-	-	-	18,000	42,000	17,738	77,738
Customer 447	DALLAS		-	-	-	-	-	-	-	-	-	35,544	18,000	17,544	-	-	-	18,000	17,544	-	35,544	-
Customer 448	MESQUITE		-	-	-	-	-	-	-	-	-	28,854	18,000	11,854	-	-	-	18,000	11,854	-	28,854	-
Customer 449	ARLINGTON		-	-	-	-	-	-	-	-	-	13,216	13,109	107	-	-	-	13,109	107	-	13,216	-
Customer 450	TEMPLE		-	-	-	-	-	-	-	-	-	9,961	9,961	-	-	-	-	9,961	-	-	9,961	-
Customer 451	DENTON		-	-	-	-	-	-	-	-	-	189,032	18,000	42,000	129,032	-	-	-	18,000	42,000	129,032	189,032
Customer 452	ALLEN		5,933	5,933	-	-	-	-	-	-	5,933	-	-	-	-	-	-	-	-	-	-	-
Customer 453	WACO		-	-	-	-	-	-	-	-	-	214,261	18,000	38,938	157,323	-	-	-	18,000	38,938	157,323	214,261
Customer 454	HAMLIN		8,531	8,531	-	-	-	-	-	-	8,531	-	-	-	-	-	-	-	-	-	-	-
Customer 455	SNYDER		310	310	-	-	-	-	-	-	(310)	-	-	-	-	-	-	-	-	-	-	-
Customer 456	DECATUR		-	-	-	-	-	-	-	-	-	87,454	18,000	40,594	28,860	-	-	-	18,000	40,594	28,860	87,454
Customer 457	GRAND PRAIR		6,057	6,057	-	-	-	-	-	-	6,057	-	-	-	-	-	-	-	-	-	-	-
Customer 458	GROESBECK		-	-	-	-	-	-	-	-	-	46,845	18,000	28,845	-	-	-	18,000	28,845	-	46,845	-
Customer 459	LEWISVILLE		-	-	-	-	-	-	-	-	-	3,747	3,747	-	-	-	-	3,747	-	-	3,747	-
Customer 460	TERRELL		8,317	8,317	-	-	-	-	-	-	8,317	-	-	-	-	-	-	-	-	-	-	-
Customer 461	ROWLETT		20,845	17,356	3,489	-	-	-	-	-	20,845	-	-	-	-	-	-	-	-	-	-	-
Customer 462	DALLAS		-	-	-	-	-	-	-	-	-	208,605	18,000	42,000	148,605	-	-	-	18,000	42,000	148,605	208,605
Customer 463	PLANO		-	-	-	-	-	-	-	-	-	83,663	18,000	42,000	23,663	-	-	-	18,000	42,000	23,663	83,663
Customer 464	ALLEN		-	-	-	-	-	-	-	-	-	16,079	15,411	668	-	-	-	15,411	668	-	16,079	-
Customer 465	CARROLLTON		10,130	10,130	-	-	-	-	-	-	10,130	-	-	-	-	-	-	-	-	-	-	-
Customer 466	GRAND PRAIR		-	-	-	-	-	-	-	-	-	70,349	20,677	34,245	15,427	-	-	-	20,677	34,245	15,427	70,349
Customer 467	ARLINGTON		-	-	-	-	-	-	-	-	-	58,754	18,000	40,096	1,658	-	-	-	18,000	40,096	1,658	58,754
Customer 468	FORT WORTH		-	-	-	-	-	-	-	-	-	8,560	8,560	-	-	-	-	8,560	-	-	8,560	-
Customer 469	BRYAN		-	-	-	-	-	-	-	-	-	5,433	5,433	-	-	-	-	5,433	-	-	5,433	-
Customer 470	WACO		-	-	-	-	-	-	-	-	-	86,470	25,257	43,112	101	-	-	-	25,257	43,112	101	86,470
Customer 471	ROUND ROCK		-	-	-	-	-	-	-	-	-	12,531	12,531	-	-	-	-	12,531	-	-	12,531	-
Customer 472	BENBROOK		-	-	-	-	-	-	-	-	-	3,806	3,806	-	-	-	-	3,806	-	-	3,806	-
Customer 473	FORT WORTH		-	-	-	-	-	-	-	-	-	11,870	10,448	1,424	-	-	-	10,448	1,424	-	11,870	-
Customer 474	DALLAS		-	-	-	-	-	-	-	-	-	75,456	18,000	42,000	15,456	-	-	-	18,000	42,000	15,456	75,456
Customer 475	DALLAS		-	-	-	-	-	-	-	-	-	22,166	17,245	4,921	-	-	-	17,245	4,921	-	22,166	-
Customer 476	DALLAS		-	-	-	-	-	-	-	-	-	22,077	17,875	4,202	-	-	-	17,875	4,202	-	22,077	-
Customer 477	DALLAS		-	-	-	-	-	-	-	-	-	215,505	38,000	79,903	99,702	-	-	-	38,000	79,903	99,702	215,505
Customer 478	ALVARADO		89,658	18,000	42,000	29,658	-	-	-	-	89,658	-	-	-	-	-	-	-	-	-	-	-
Customer 479	ABILENE		7,924	7,924	-	-	-	-	-	-	7,924	-	-	-	-	-	-	-	-	-	-	-
Customer 480	DENISON		-	-	-	-	-	-	-	-	-	18,574	17,005	1,569	-	-	-	17,005	1,569	-	18,574	-
Customer 481	GREENVILLE		-	-	-	-	-	-	-	-	-	20,162	15,233	3,929	-	-	-	15,233	3,929	-	20,162	-
Customer 482	PARIS		-	-	-	-	-	-	-	-	-	59,230	18,648	24,358	18,226	-	-	-	18,648	24,358	18,226	59,230
Customer 483	ARLINGTON		4,283	4,283	-	-	-	-	-	-	4,283	-	-	-	-	-	-	-	-	-	-	-
Customer 484	CARROLLTON		-	-	-	-	-	-	-	-	-	8,618	8,618	-	-	-	-	8,618	-	-	8,618	-
Customer 485	MCKINNEY		-	-	-	-	-	-	-	-	-	35,380	18,000	17,380	-	-	-	18,000	17,380	-	35,380	-
Customer 486	DALLAS		-	-	-	-	-	-	-	-	-	36,201	18,000	19,853	348	-	-	-	18,000	19,853	348	36,201
Customer 487	GARLAND		-	-	-	-	-	-	-	-	-	8,445	6,988	1,458	-	-	-	-	-	-	-	-
Customer 488	DALLAS		-	-	-	-	-	-	-	-	-	63,842	18,000	40,710	5,132	(8,988)	(1,459)	-	18,000	40,710	5,132	63,842
Customer 489	PLANO		2,235	2,235	-	-	-	-	-	-	2,235	-	-	-	-	-	-	-	-	-	-	-
Customer 490	FORT WORTH		-	-	-	-	-	-	-	-	-	5,428	5,428	-	-	-	-	5,428	-	-	5,428	-
Customer 491	TERRELL		-	-	-	-	-	-	-	-	-	5,284	5,284	-	-	-	-	5,284	-	-	5,284	-
Customer 492	FORT WORTH		-	-	-	-	-	-	-	-	-	66,386	23,379	37,957	5,030	-	-	-	23,379	37,957	5,030	66,386
Customer 493	ARLINGTON		-	-	-	-	-	-	-	-	-	117,124	42,588	52,758	21,780	-	-	-	42,588	52,758	21,780	117,124
Customer 494	GARLAND		-	-	-	-	-	-	-	-	-	18,414	17,100	1,314	-	-	-	17,100	1,314	-	18,414	-
Customer 495	RICHARDSON		-	-	-	-	-	-	-	-	-	21,589	17,828	3,760	-	-	-	17,828	3,760	-	21,589	-
Customer 496	DALLAS		-	-	-	-	-	-	-	-	-	572,758	18,000	42,000	512,758	-	-	-	18,000	42,000	512,758	572,758
Customer 497	FORT WORTH		-	-	-	-	-	-	-	-	-	89,144	18,000	42,000	8,144	-	-	-	18,000	42,000	8,144	89,144
Customer 498	SEAGOVILLE		-	-	-	-	-	-	-	-	-	63,076	18,000	38,492	5,584	-	-	-	18,000	38,492	5,584	63,076
Customer 499	FORT WORTH		-	-	-	-	-	-	-	-	-	5,237	5,237	-	-	-	-	5,237	-	-	5,237	-
Customer 500	MANSFIELD		-	-	-	-	-	-	-	-	-	7,578	7,578	-	-	-	-	7,578	-	-	7,578	-
Customer 501	DALLAS		-	-	-	-	-	-	-	-	-	3,219	3,219	-	-	-	-	3,219	-	-	3,219	-
Customer 502	CARROLLTON		-	-	-	-	-	-	-	-	-	162,062	18,000	42,000	102,062	-	-	-	18,000	42,000	102,062	162,062
Customer 503	DENISON		-	-	-	-	-	-	-	-	-	141,868	18,000	42,000	81,868	-	-	-	18,000	42,000	81,868	141,868
Customer 504	CORSICANA		-	-	-	-	-	-	-	-	-	92,759	18,000	42,000	32,759	-	-</					

ATMOS ENERGY CORP., MID-TEX DIVISION
 INDUSTRIAL & TRANSPORTATION ADJUSTMENTS TO BILLED CONSUMPTION

Customer Number	Town name	I/O	SALES									Sum of Adj Sales	TRANSPORT						Sum of Adj Transport	Code				
			Per Book Sales			Sales Adj/ments			Total Adj Sales				Per Book Transport			Transport Adjustments					Total Adj Transport			
			Sum of Total Sales	Sum of Block S1	Sum of Block S2	Sum of Block S3	Adj S1	Adj S2	Adj S3	Total Adj SB1	Total Adj SB2		Total Adj SB3	Sum of Total Transport	Sum of Block T1	Sum of Block T2	Sum of Block T3	Adj T1			Adj T2	Adj T3	Total Adj TB1	Total Adj TB2
Customer 517	WACO		-	-	-	-	-	-	-	-	-	-	28,140	14,236	9,154	1,750	-	-	-	14,236	9,154	1,750	25,140	
Customer 518	PALESTINE		-	-	-	-	-	-	-	-	-	-	73,211	18,000	41,112	14,099	-	-	-	18,000	41,112	14,099	73,211	
Customer 519	ENNIS		-	-	-	-	-	-	-	-	-	-	30,628	17,564	12,785	-	-	-	17,564	12,785	-	30,628		
Customer 520	IRVING		-	-	-	-	-	-	-	-	-	-	9,768	9,768	-	-	-	-	9,768	-	-	9,768		
Customer 521	GRAND PRAIR		-	-	-	-	-	-	-	-	-	-	27,572	19,387	8,185	-	-	-	19,387	8,185	-	27,572		
Customer 522	ATHENS		-	-	-	-	-	-	-	-	-	-	10,343	10,343	-	-	-	-	10,343	-	-	10,343		
Customer 523	MESQUITE		-	-	-	-	-	-	-	-	-	-	34,028	18,709	17,319	-	-	-	18,709	17,319	-	34,028		
Customer 524	ROUND ROCK		-	-	-	-	-	-	-	-	-	-	19,886	17,887	2,309	-	-	-	17,887	2,309	-	19,886		
Customer 525	HARKER HEIG		-	-	-	-	-	-	-	-	-	-	20,216	17,699	2,517	-	-	-	17,699	2,517	-	20,216		
Customer 526	WAXAHACHIE		-	-	-	-	-	-	-	-	-	-	10,702	8,451	2,251	-	-	-	8,451	2,251	-	10,702		
Customer 527	FORT WORTH		-	-	-	-	-	-	-	-	-	-	-	9,677	9,677	-	-	-	-	-	-	9,677		
Customer 528	SAN ANGELO		-	-	-	-	-	-	-	-	-	-	50,157	18,000	28,666	2,199	-	-	-	18,000	28,666	2,199	50,157	
Customer 529	GRAND PRAIR		-	-	-	-	-	-	-	-	-	-	20,345	17,904	2,441	-	-	-	17,904	2,441	-	20,345		
Customer 530	IRVING		-	-	-	-	-	-	-	-	-	-	10,972	7,489	3,503	-	-	1,200	6,659	3,503	-	12,172	3	
Customer 531	MCKINNEY		-	-	-	-	-	-	-	-	-	-	10,638	9,694	942	-	-	-	9,694	942	-	10,638		
Customer 532	PLANO		4,426	4,426	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer 533	NORTH RICHL		-	-	-	-	-	-	-	-	-	-	52,547	18,000	34,547	-	-	-	18,000	34,547	-	52,547		
Customer 534	SAN ANGELO		-	-	-	-	-	-	-	-	-	-	12,132	12,132	-	-	-	210	12,342	-	-	12,342	3	
Customer 535	DALLAS		-	-	-	-	-	-	-	-	-	-	43,574	18,000	25,377	197	-	-	18,000	25,377	197	43,574		
Customer 536	VERNON		-	-	-	-	-	-	-	-	-	-	91,434	17,821	29,693	43,920	-	-	-	17,821	29,693	43,920	91,434	
Customer 537	WACO		-	-	-	-	-	-	-	-	-	-	65,570	18,000	37,974	9,596	-	-	-	18,000	37,974	9,596	65,570	
Customer 538	UNIVERSITY P		-	-	-	-	-	-	-	-	-	-	258,689	18,000	42,000	188,959	-	-	-	18,000	42,000	188,959	258,689	
Customer 539	SAGINAW		-	-	-	-	-	-	-	-	-	-	218,098	18,000	42,000	158,098	-	-	-	18,000	42,000	158,098	218,098	
Customer 540	ABILENE		-	-	-	-	-	-	-	-	-	-	19,726	17,448	2,278	-	-	-	17,448	2,278	-	19,726		
Customer 541	MCKINNEY		-	-	-	-	-	-	-	-	-	-	12,576	12,576	-	-	-	-	12,576	-	-	12,576		
Customer 542	FORT WORTH		-	-	-	-	-	-	-	-	-	-	17,997	16,982	1,015	-	-	-	16,982	1,015	-	17,997		
Customer 543	FORT WORTH		-	-	-	-	-	-	-	-	-	-	10,510	10,510	-	-	-	-	10,510	-	-	10,510		
Customer 544	LONGVIEW		-	-	-	-	-	-	-	-	-	-	23,228	18,283	6,945	-	-	-	18,283	6,945	-	23,228		
Customer 545	FORT WORTH		-	-	-	-	-	-	-	-	-	-	4,731	4,731	-	-	-	-	4,731	-	-	4,731		
Customer 546	ABILENE		-	-	-	-	-	-	-	-	-	-	20,335	19,775	560	-	-	-	19,775	560	-	20,335		
Customer 547	ROCKWALL		-	-	-	-	-	-	-	-	-	-	14,124	14,124	-	-	-	-	14,124	-	-	14,124		
Customer 548	DALLAS		-	-	-	-	-	-	-	-	-	-	783	783	-	-	-	(783)	-	-	-	-	2	
Customer 549	ROCKWALL		-	-	-	-	-	-	-	-	-	-	11,482	11,482	-	-	-	-	11,482	-	-	11,482		
Customer 550	BRYAN		-	-	-	-	-	-	-	-	-	-	32,417	18,000	14,417	-	-	-	18,000	14,417	-	32,417		
Customer 551	DALLAS		-	-	-	-	-	-	-	-	-	-	11,130	11,130	-	-	-	-	11,130	-	-	11,130		
Customer 552	FARMERS BRA		-	-	-	-	-	-	-	-	-	-	57,319	13,653	15,176	28,490	4,347	856	(28,490)	18,000	18,032	34,032	3	
Customer 553	TEMPLE		-	-	-	-	-	-	-	-	-	-	41,682	12,000	28,998	2,684	6,000	12,824	2,696	18,000	39,822	5,380	63,202	1
Customer 554	ARLINGTON		-	-	-	-	-	-	-	-	-	-	21,624	17,839	3,785	-	-	-	17,839	3,785	-	21,624		
Customer 555	HALTOM CITY		-	-	-	-	-	-	-	-	-	-	87,972	18,000	42,000	27,972	-	-	-	18,000	42,000	27,972	87,972	
Customer 556	LONGVIEW		-	-	-	-	-	-	-	-	-	-	5,134	5,134	-	-	-	-	5,134	-	-	5,134		
Customer 557	GRAND PRAIR		-	-	-	-	-	-	-	-	-	-	22,537	18,910	6,627	-	-	-	18,910	6,627	-	22,537		
Customer 558	ATHENS		-	-	-	-	-	-	-	-	-	-	18,906	17,289	1,617	-	-	-	17,289	1,617	-	18,906		
Customer 559	DALLAS		-	-	-	-	-	-	-	-	-	-	4,667	4,667	-	-	-	-	4,667	-	-	4,667		
Customer 560	SHERMAN		-	-	-	-	-	-	-	-	-	-	13,522	12,612	910	-	-	-	12,612	910	-	13,522		
Customer 561	BROWNWOOD		11,643	11,643	-	-	-	-	-	-	11,643	11,643	-	-	-	-	-	-	-	-	-	-	-	
Customer 562	BURNET		-	-	-	-	-	-	-	-	-	-	13,584	13,584	-	-	-	-	13,584	-	-	13,584		
Customer 563	DALLAS		-	-	-	-	-	-	-	-	-	-	191,948	18,000	18,222	42,000	130,657	(1,292)	-	18,000	42,000	130,657	190,657	2
Customer 564	MEXIA		-	-	-	-	-	-	-	-	-	-	113,286	18,000	38,698	38,586	-	-	-	18,000	38,698	38,586	113,286	
Customer 565	BRYAN		2,664	2,664	-	-	(2,664)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
Customer 566	WAXAHACHIE		1,976	1,976	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer 567	CARROLLTON		-	-	-	-	-	-	-	-	-	-	9,192	9,192	-	-	-	-	9,192	-	-	9,192		
Customer 568	DALLAS		-	-	-	-	-	-	-	-	-	-	197,518	18,000	42,000	137,518	-	-	-	18,000	42,000	137,518	197,518	
Customer 569	FORT WORTH		-	-	-	-	-	-	-	-	-	-	11,438	11,438	-	-	-	-	11,438	-	-	11,438		
Customer 570	FORT WORTH		10,133	8,830	1,203	-	-	-	8,830	1,203	10,133	10,133	-	-	-	-	-	-	-	-	-	-	-	
Customer 571	FORT WORTH		-	-	-	-	-	-	-	-	-	-	142,386	40,550	67,286	34,570	-	-	-	40,550	67,286	34,570	142,386	
Customer 572	WICHITA FALL		4,212	4,212	-	-	-	-	4,212	-	4,212	4,212	-	-	-	-	-	-	-	-	-	-	-	
Customer 573	BERTRAM		6,439	6,439	-	-	(6,439)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer 574	ROUND ROCK		-	-	-	-	-	-	-	-	-	-	4,873	4,873	-	-	-	-	4,873	-	-	4,873	2	
Customer 575	STEPHENVILL		-	-	-	-	-	-	-	-	-	-	52,226	18,763	20,385	15,058	-	-	-	18,763	20,385	15,058	52,226	
Customer 576	TEMPLE		7,083	7,083	-	-	-	-	7,083	-	7,083	7,083	-	-	-	-	-	-	-	-	-	-	-	
Customer 577	DENTON		16,310	15,198	1,114	-	-	-	15,198	1,114	16,310	16,310	-	-	-	-	-	-	-	-	-	-	-	
Customer 578	WAXAHACHIE		-	-	-	-	-	-	-	-	-	-	41,032	18,000	23,032	-	-	-	18,000	23,032	-	41,032		
Customer 579	GRAND PRAIR		-	-	-	-	-	-	-	-	-	-	4,411	4,411	-	-	-	-	4,411	-	-	4,411		
Customer 580	FORT WORTH		3,360	3,360	-	-	-	-	3,360	-	3,360	3,360	-	-	-	-	-	-	-	-	-	-	-	
Customer 581	STRAWN		-	-	-	-	-	-	-	-	-	-	33,716	18,000	15,716	-	-	-	18,000	15,716	-	33,716		
Customer 582	WICHITA FALL		-	-	-	-	-	-	-	-	-	-	73,555	18,000	35,216	20,339	-	-	-	18,000	35,216	20,339	73,555	
Customer 583	GEORGETOWN		-	-	-	-	-	-	-	-	-	-	51,453	18,000	2,548	-	-	-	18,000	2,548	-	51,453		
Customer 584	CARROLLTON		43,190	18,000	25,190	-	-	-	18,000	25,190	43,190	43,190	-	-	-	-	-	-	-	-	-	-	-	
Customer 585	SHERMAN		-	-	-	-	-	-	-	-	-	-	51,114	18,000	30,167	2,847	-	-	-	18,000	30,167	2,847	51,114	
Customer 586	FORT WORTH		-	-	-	-	-	-	-	-	-	-	194,592	18,000	42,000	134,592	-	-	-	18,000	42,000	134,592	194,592	
Customer 587	FORT WORTH		-	-	-	-	-	-	-	-	-	-	47,733	18,000	28,269	484	-	-	-	18,00				

ATMOS ENERGY CORP., MID-TEX DIVISION
INDUSTRIAL & TRANSPORTATION ADJUSTMENTS TO BILLED CONSUMPTION

Customer Number	Town name	I/O	SALES									TRANSPORT									Sum of Adj Transport	Code [1]			
			Per Book Sales			Sales Adjustments			Total Adj Sales			Per Book Transport			Transport Adjustments			Total Adj Transport							
			Sum of Total Sales	Sum of Block S1	Sum of Block S2	Sum of Block S3	Adj S1	Adj S2	Adj S3	Total Adj SB1	Total Adj SB2	Total Adj SB3	Sum of Adj Sales	Sum of Total Transport	Sum of Block T1	Sum of Block T2	Sum of Block T3	Adj T1	Adj T2	Adj T3			Total Adj TB1	Total Adj TB2	Total Adj TB3
Customer 688	DALLAS		-	-	-	-	-	-	-	-	-	-	54,820	18,000	34,446	2,374	-	-	-	18,000	34,446	2,374	54,820		
Customer 690	DESOTO		4,355	4,355	-	-	-	-	-	-	4,355	-	4,355	-	-	-	-	-	-	-	-	-	-		
Customer 691	FORT WORTH		-	-	-	-	-	-	-	-	-	-	1,464	1,464	-	-	-	-	-	1,464	-	-	-	1,464	
Customer 692	ABILENE		365	365	-	-	55	-	-	-	420	-	420	-	-	-	-	-	-	-	-	-	-	-	3
			1,573,866	943,387	436,337	194,182	(47,664)	(22,639)	(82,219)	895,703	413,699	111,943	1,421,345	39,332,609	9,179,330	10,646,330	19,506,949	13,919	1,079	165,277	9,193,249	10,647,409	19,672,226	39,512,884	

- Note:
1. Key for Codes:
1 New Customer
2 Closed Plant
3 Adjusted Load
4 Moved to APT
5 Moved to Transport
6 Moved to Commercial
7 Moved from Non-Standard
8 Moved to Sales
9 Plant Idle

STATION NAME ABILENE REGIONAL AP
 ELEM HTDG
 Year (All)

10 YEAR SIMPLE AVERAGE																															Calendar				
MO	Day01	Day02	Day03	Day04	Day05	Day06	Day07	Day08	Day09	Day10	Day11	Day12	Day13	Day14	Day15	Day16	Day17	Day18	Day19	Day20	Day21	Day22	Day23	Day24	Day25	Day26	Day27	Day28	Day29	Day30	Day31				
10	0	0	1	0	0	2	2	1	2	2	2	1	1	1	1	3	2	3	4	1	2	6	5	3	3	5	8	8	5	3	4	81			
11	6	9	8	6	4	7	6	5	4	4	7	12	13	10	11	13	12	12	6	8	12	13	13	14	14	15	18	12	15	16	0	300			
12	16	16	15	16	20	20	21	17	22	23	18	18	11	10	17	19	16	14	13	15	16	19	18	23	24	22	23	21	20	23	571				
1	26	27	21	23	21	20	22	23	22	23	19	21	25	21	23	22	21	19	14	16	19	18	20	21	20	17	18	19	18	16	831				
2	20	25	21	19	20	19	17	18	19	18	19	18	15	16	19	19	13	11	9	7	13	16	14	15	15	16	15	12	6	0	464				
3	15	16	15	12	13	13	6	7	9	10	11	9	8	5	6	6	4	6	6	10	7	5	5	7	6	5	7	6	5	3	3	248			
4	3	4	4	6	5	5	6	5	3	4	4	2	3	6	3	3	2	4	3	2	0	0	1	2	1	1	2	3	1	1	0	89			
5	3	4	5	1	1	0	0	1	0	0	0	1	1	1	1	0	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	22		
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
	89	98	88	85	84	86	80	77	81	84	80	82	77	74	81	65	71	70	68	59	69	75	77	86	83	81	91	82	72	61	46	2407			

11 YEAR ACTUAL - FY2016																															Calendar				
MO	DAY01	DAY02	DAY03	DAY04	DAY05	DAY06	DAY07	DAY08	DAY09	DAY10	DAY11	DAY12	DAY13	DAY14	DAY15	DAY16	DAY17	DAY18	DAY19	DAY20	DAY21	DAY22	DAY23	DAY24	DAY25	DAY26	DAY27	DAY28	DAY29	DAY30	DAY31				
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	7	10	1	4	1	1	4	32		
11	5	0	0	0	0	8	7	12	5	0	8	14	8	11	9	0	9	12	12	9	20	25	17	7	0	8	28	32	29	20	0	0	911		
12	20	19	17	17	12	15	15	4	11	7	2	4	15	11	11	24	23	26	12	6	9	7	2	10	18	10	31	32	30	28	30	0	476		
1	27	23	21	25	24	18	11	18	30	32	22	20	15	10	16	26	22	29	12	23	21	25	20	8	10	24	23	14	6	3	10	588			
2	5	16	26	25	18	20	16	21	16	9	7	12	9	14	11	9	8	0	0	0	3	11	22	18	19	18	7	2	5	0	0	347			
3	10	5	7	8	2	0	0	0	7	8	11	5	0	0	1	4	3	14	19	21	12	0	0	13	8	1	12	8	0	0	0	4	183		
4	17	12	5	0	0	3	0	0	8	0	0	7	4	5	0	0	4	9	1	3	0	0	0	0	0	0	1	0	0	1	0	0	80		
5	8	7	4	0	0	0	0	0	0	0	0	0	0	2	1	0	1	9	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37	
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	90	82	80	75	56	64	49	55	77	56	48	62	61	63	49	63	70	99	63	62	65	68	61	60	60	71	101	92	71	54	48	2055			

From Regression Sch.

Cycle	ADD	NDD
Oct-15	0	18
Nov-15	117	172
Dec-15	406	455
Jan-16	608	646
Feb-16	501	577
Mar-16	186	336
Apr-16	180	154
May-16	39	48
Jun-16	17	3
Jul-16	-	-
Aug-16	-	-
Sep-16	-	1
	2054	2407

STATION NAME AUSTIN BERGSTROM
 ELEM HTDG
 Year (All)

10 YEAR SIMPLE AVERAGE																																Calendar	
MO	Day01	Day02	Day03	Day04	Day05	Day06	Day07	Day08	Day09	Day10	Day11	Day12	Day13	Day14	Day15	Day16	Day17	Day18	Day19	Day20	Day21	Day22	Day23	Day24	Day25	Day26	Day27	Day28	Day29	Day30	Day31		
10	0	0	0	0	0	1	1	1	0	1	1	0	0	0	0	1	0	1	2	2	0	2	3	2	1	2	4	5	5	4	2	41	
11	3	3	5	4	4	4	5	4	3	2	5	7	9	8	8	10	11	10	7	5	8	9	12	11	10	14	13	10	11	0	222		
12	13	11	10	12	17	18	16	14	14	18	12	14	12	7	8	18	15	11	7	9	13	12	14	16	16	17	18	17	17	15	427		
1	20	23	20	18	17	17	16	19	16	16	18	17	20	20	20	18	17	16	14	14	15	16	17	18	14	12	14	15	16	12	521		
2	11	18	18	14	16	18	14	11	12	14	16	16	14	11	11	13	11	9	10	4	4	10	11	11	10	14	13	10	0	0	342		
3	10	12	13	11	13	12	8	6	7	7	6	7	6	5	4	4	3	2	4	6	6	3	3	5	6	5	2	4	3	2	187		
4	2	2	3	3	5	3	4	4	3	1	1	1	2	4	3	3	1	1	2	2	1	0	0	1	0	0	0	1	1	1	0	56	
5	1	2	1	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	60	71	70	63	72	70	64	59	55	61	59	62	63	55	54	65	58	52	46	42	45	52	57	65	60	60	63	65	51	51	31	1801	

1 YEAR ACTUAL - FY2016																																Calendar		
MO	DAY01	DAY02	DAY03	DAY04	DAY05	DAY06	DAY07	DAY08	DAY09	DAY10	DAY11	DAY12	DAY13	DAY14	DAY15	DAY16	DAY17	DAY18	DAY19	DAY20	DAY21	DAY22	DAY23	DAY24	DAY25	DAY26	DAY27	DAY28	DAY29	DAY30	DAY31			
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	3		
11	0	0	0	0	0	0	5	4	2	0	0	1	4	4	3	0	6	10	6	5	13	21	19	10	0	0	5	22	20	15	0	175		
12	13	11	16	17	17	11	13	11	6	3	1	0	2	8	4	14	15	21	17	8	3	6	1	6	3	0	8	23	22	18	19	317		
1	18	19	18	20	22	15	4	13	15	24	21	17	17	9	11	15	23	21	13	15	11	23	23	16	4	15	20	15	12	8	0	477		
2	4	8	20	22	23	18	19	14	12	13	8	7	6	1	5	5	9	1	0	0	1	10	12	16	16	11	1	0	0	0	0	262		
3	0	7	0	8	2	0	0	0	0	3	0	0	0	0	0	0	0	0	0	12	15	16	8	0	8	9	8	3	7	2	0	108		
4	10	9	8	1	4	1	2	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35		
5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8		
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	45	56	62	68	68	45	43	42	35	43	30	25	29	23	23	34	53	53	48	43	43	59	53	52	35	39	47	68	56	41	19	1380		

From Regression Sch.

Circle	ADD	NDD
Oct-15	0	5
Nov-15	26	110
Dec-15	285	342
Jan-16	427	512
Feb-16	414	454
Mar-16	102	257
Apr-16	123	101
May-16	3	20
Jun-16	0	-
Jul-16	-	-
Aug-16	-	-
Sep-16	-	-
	1380	1801

STATION NAME DALLAS-FORT WORTH INTL AP
 ELEM HTDG
 Year (All)

10 YEAR SIMPLE AVERAGE																																	
MO	Day01	Day02	Day03	Day04	Day05	Day06	Day07	Day08	Day09	Day10	Day11	Day12	Day13	Day14	Day15	Day16	Day17	Day18	Day19	Day20	Day21	Day22	Day23	Day24	Day25	Day26	Day27	Day28	Day29	Day30	Day31	Calendar	
10	0	0	0	1	0	1	2	1	0	1	1	0	0	0	0	1	1	2	2	2	0	3	3	2	2	3	6	5	4	3	3	50	
11	4	5	4	5	3	5	6	4	3	3	5	9	11	9	9	11	10	10	9	8	9	13	10	13	12	10	14	13	12	13	0	247	
12	14	14	12	15	18	19	19	16	19	21	16	16	12	10	13	17	17	13	10	13	15	17	15	20	20	19	20	21	19	17	20	508	
1	22	24	21	19	21	18	18	20	21	21	18	19	24	20	21	20	18	19	15	16	19	17	19	19	17	16	15	17	18	15	584		
2	19	22	20	19	19	18	14	15	18	17	18	18	16	14	13	17	12	10	11	7	10	15	14	13	13	15	13	10	0	0	420		
3	12	14	15	12	12	12	9	9	8	7	8	6	7	5	5	4	4	3	4	3	4	7	6	4	5	6	6	5	2	2	216		
4	1	3	3	5	6	5	4	3	2	2	3	2	2	5	3	2	2	2	2	2	1	0	1	2	0	1	2	2	0	1	0	69	
5	1	3	3	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0	11	
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	73	85	78	77	80	78	72	68	71	72	69	71	72	63	64	72	64	60	60	53	61	69	68	75	70	69	77	73	57	54	40	2105	

1 YEAR ACTUAL - FY2016																																		
MO	DAY01	DAY02	DAY03	DAY04	DAY05	DAY06	DAY07	DAY08	DAY09	DAY10	DAY11	DAY12	DAY13	DAY14	DAY15	DAY16	DAY17	DAY18	DAY19	DAY20	DAY21	DAY22	DAY23	DAY24	DAY25	DAY26	DAY27	DAY28	DAY29	DAY30	DAY31	Calendar		
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	5		
11	4	2	0	0	0	2	5	8	4	1	0	7	8	9	6	0	0	5	7	3	16	22	15	10	0	0	10	25	23	18	0	210		
12	20	16	17	15	16	12	12	7	7	2	4	0	2	8	5	13	18	24	16	8	4	6	1	2	6	0	19	28	26	20	22	358		
1	21	20	16	22	25	19	9	14	23	29	24	18	13	11	10	23	23	26	14	23	20	25	26	15	8	21	21	14	7	4	4	550		
2	7	9	21	22	19	20	16	16	14	11	7	9	13	2	4	6	8	3	0	0	2	9	16	14	15	18	8	0	1	0	0	290		
3	5	7	2	9	2	2	0	3	5	4	4	0	0	0	0	1	3	7	14	17	15	2	0	10	10	3	8	8	1	0	0	142		
4	6	7	5	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27		
5	0	4	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12		
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	63	65	65	68	62	55	42	48	55	47	39	34	43	30	25	43	52	71	51	51	57	64	58	51	43	42	66	75	58	42	27	1592		

From Regression Sch.

Cycle	ADD	NDD
Oct-15	0	8
Nov-15	61	127
Dec-15	297	366
Jan-16	487	581
Feb-16	466	537
Mar-16	143	301
Apr-16	126	124
May-16	8	29
Jun-16	4	2
Jul-16	-	-
Aug-16	-	-
Sep-16	-	-
	1592	2105

Station Name Waco
 ELEM HTDG
 Year (All)

10 YEAR SIMPLE AVERAGE																																	
MO	Day01	Day02	Day03	Day04	Day05	Day06	Day07	Day08	Day09	Day10	Day11	Day12	Day13	Day14	Day15	Day16	Day17	Day18	Day19	Day20	Day21	Day22	Day23	Day24	Day25	Day26	Day27	Day28	Day29	Day30	Day31	Calendar	
10	0	0	0	1	0	1	2	1	0	1	1	0	0	0	0	1	2	3	3	0	3	4	2	2	3	6	5	5	4	2	53		
11	4	5	8	5	3	5	7	4	4	2	5	9	11	10	9	11	10	11	6	5	8	12	10	14	12	10	14	11	14	0	251		
12	14	12	16	16	18	18	16	15	16	20	16	16	12	8	13	17	17	13	10	12	15	15	15	19	21	19	21	21	19	17	19	493	
1	22	25	21	18	20	17	18	20	19	21	19	19	23	21	21	20	19	19	15	16	18	17	18	18	16	15	16	17	18	14	575		
2	15	20	19	17	18	17	14	13	17	17	17	17	16	13	14	16	12	10	10	6	8	14	13	13	13	15	13	11	2	0	400		
3	12	15	15	12	13	13	9	8	8	9	7	7	7	5	5	5	3	2	4	8	6	4	5	6	7	7	5	5	4	2	220		
4	2	2	4	5	5	4	5	4	3	2	3	2	2	5	4	3	1	2	3	2	1	0	1	1	0	0	1	2	1	1	72		
5	1	3	2	1	1	1	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10		
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	70	82	79	76	76	76	73	66	67	72	67	70	72	62	66	73	63	59	61	52	56	65	66	73	71	69	75	74	59	56	37	2074	
																																	2074

1 YEAR ACTUAL - FY2016																																		
MO	DAY01	DAY02	DAY03	DAY04	DAY05	DAY06	DAY07	DAY08	DAY09	DAY10	DAY11	DAY12	DAY13	DAY14	DAY15	DAY16	DAY17	DAY18	DAY19	DAY20	DAY21	DAY22	DAY23	DAY24	DAY25	DAY26	DAY27	DAY28	DAY29	DAY30	DAY31	Calendar		
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8		
11	6	2	0	0	0	0	7	8	5	1	0	7	6	10	5	0	3	10	7	5	16	22	18	11	0	0	10	25	23	20	0	227		
12	20	17	18	19	18	13	15	8	9	3	5	0	3	8	6	16	16	24	15	6	4	9	1	5	8	0	19	27	25	21	22	384		
1	22	21	17	23	25	17	7	14	23	28	25	20	16	11	11	23	24	23	11	21	19	24	27	13	5	18	22	16	10	8	2	546		
2	9	10	21	24	22	23	18	17	15	14	5	8	10	2	9	7	12	2	0	0	0	6	14	15	17	20	9	2	1	0	0	312		
3	4	9	3	12	5	0	0	0	4	4	2	1	0	0	0	2	0	1	13	18	17	6	0	10	12	5	9	11	3	0	0	151		
4	10	10	7	0	0	2	1	1	7	0	0	2	4	4	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	52		
5	0	5	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11		
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	71	74	70	78	70	55	48	48	63	50	37	38	39	25	35	48	57	80	48	52	56	67	60	56	47	43	69	81	63	49	24	1691		
																																		1691

From Regression Sch.

Cycle	ADD	NDD
Oct-15	0	7
Nov-15	66	135
Dec-15	332	385
Jan-16	502	574
Feb-16	473	515
Mar-16	149	321
Apr-16	159	128
May-16	9	29
Jun-16	2	-
Jul-16	-	-
Aug-16	-	-
Sep-16	-	-
	1691	2074

STATION NAME WICHITA FALLS MUNICIPAL ARPT
 ELEM HTDG
 Year (All)

10 YEAR SIMPLE AVERAGE																																	Calendar	
MO	Day01	Day02	Day03	Day04	Day05	Day06	Day07	Day08	Day09	Day10	Day11	Day12	Day13	Day14	Day15	Day16	Day17	Day18	Day19	Day20	Day21	Day22	Day23	Day24	Day25	Day26	Day27	Day28	Day29	Day30	Day31			
10	0	0	1	1	2	2	2	1	2	2	3	2	1	1	2	2	2	4	4	4	2	2	5	4	4	4	4	6	9	8	7	4	8	95
11	7	7	7	6	5	8	7	6	5	4	10	14	13	12	13	14	13	13	8	10	13	15	14	15	15	15	16	19	15	16	18	0	338	
12	23	28	17	20	23	22	24	21	24	25	21	19	15	15	21	21	21	19	15	17	20	22	23	26	26	25	27	26	22	21	25	561		
1	27	29	23	24	24	22	23	25	25	25	20	23	27	24	25	28	22	21	19	21	25	22	23	24	20	18	19	20	21	22	706			
2	25	27	24	23	23	21	18	21	24	22	23	22	19	19	20	20	13	12	9	17	19	17	18	17	18	17	19	18	13	7	0	543		
3	17	19	18	13	14	14	9	11	8	10	10	8	8	7	7	7	7	8	10	7	7	7	7	10	8	8	9	10	6	3	4	281		
4	2	5	5	8	9	6	8	6	4	5	5	4	4	7	4	3	4	5	4	4	1	0	2	3	2	2	3	1	1	1	0	116		
5	3	5	5	2	1	0	0	1	1	0	2	0	1	1	1	1	1	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	28	
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	101	110	100	97	101	95	89	92	93	93	94	92	89	87	93	91	83	85	71	73	85	91	90	101	92	96	103	92	78	68	57	2781		
																																		2781

1 YEAR ACTUAL - FY2016																																	Calendar	
MO	Day01	Day02	Day03	Day04	Day05	Day06	Day07	Day08	Day09	Day10	Day11	Day12	Day13	Day14	Day15	Day16	Day17	Day18	Day19	Day20	Day21	Day22	Day23	Day24	Day25	Day26	Day27	Day28	Day29	Day30	Day31			
10	0	0	3	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	43	
11	9	5	0	1	0	8	9	12	8	2	3	11	13	12	8	0	5	10	12	9	20	24	17	14	0	11	29	30	27	24	0	353		
12	24	20	17	18	17	15	15	10	8	6	5	0	10	13	13	23	24	28	18	7	11	9	10	15	16	11	29	33	32	27	24	0	509	
1	26	23	25	27	28	19	10	24	32	36	28	19	18	14	18	28	24	34	21	33	26	31	28	14	15	25	23	16	6	4	12	684		
2	13	18	27	26	20	22	21	21	18	11	10	14	16	11	9	10	11	0	0	6	15	21	17	22	18	9	1	5	0	0	0	383		
3	12	9	7	8	5	3	0	3	5	5	7	2	5	0	1	8	10	17	19	22	14	1	0	14	13	5	13	11	4	0	6	228		
4	11	12	3	0	0	1	0	7	3	0	3	10	8	7	2	0	1	5	0	5	0	0	0	0	0	0	0	0	0	0	3	0	61	
5	6	7	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41	
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	101	94	87	80	74	68	55	77	74	60	51	56	70	59	58	67	78	101	76	76	79	80	76	78	71	78	104	95	76	64	53	2314		
																																		2314

From Regression Sch.

Cycle	ADD	NDD
Oct-15	6	23
Nov-15	138	197
Dec-15	423	519
Jan-16	660	722
Feb-16	599	671
Mar-16	209	385
Apr-16	222	198
May-16	39	59
Jun-16	16	5
Jul-16	-	-
Aug-16	-	-
Sep-16	-	2
	2312	2781