

BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

APPLICATION OF ATMOS ENERGY)
CORPORATION FOR AN ADJUSTMENT) Case No. 2017-00349
OF RATES AND TARIFF MODIFICATIONS)

TESTIMONY OF JOE T. CHRISTIAN

1 I. INTRODUCTION

2 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

3 A. My name is Joe T. Christian. My business address is 5420 LBJ Freeway, 1600
4 Lincoln Centre, Dallas, TX 75240.

5 Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

6 A. I am employed by Atmos Energy Corporation (“Atmos Energy” or “the Company”)
7 as Director of Rates & Regulatory Affairs (Shared Services).

8 Q. WHAT ARE YOUR JOB RESPONSIBILITIES?

9 A. I am responsible for leading and directing the rates and regulatory activity in Atmos
10 Energy’s eight-state service area. This responsibility includes developing the
11 strategy, preparing the revenue deficiency filings, and managing the overall
12 ratemaking process for the Company. For the past 16 years, I have managed
13 Company-specific dockets and other commission proceedings in Colorado, Kansas,
14 Kentucky, Louisiana, Mississippi, Tennessee, and Texas. I also managed Company-
15 specific dockets in Georgia, Illinois, Iowa, and Missouri relating to regulated assets
16 that the Company has since sold.

1 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND**
2 **PROFESSIONAL EXPERIENCE.**

3 A. I graduated from East Texas State University in 1985 with a Bachelor of Business
4 Administration Degree, majoring in Accounting. In 1987, I received a Masters of
5 Business Administration from East Texas State University. I am a Certified Public
6 Accountant in the State of Texas and a member of the American Institute of Certified
7 Public Accountants.

8 My professional experience includes approximately two years of public
9 accounting experience with a large local accounting firm based in Dallas, Texas. In
10 1989, I accepted a position in the internal audit group with Atmos Energy. I was
11 promoted to positions of increasing responsibility within the Atmos Energy finance
12 team during my first nine years with the Company. I joined Atmos Energy's
13 Colorado-Kansas operations as Vice President & Controller in June of 1998 and,
14 effective December 1, 2001, was named Vice President of Rates & Regulatory
15 Affairs. I assumed my current position on August 1, 2007.

16 **Q. ARE YOU A MEMBER OF ANY PROFESSIONAL ORGANIZATIONS?**

17 A. Yes. I am licensed by the State of Texas as a Certified Public Accountant ("CPA").

18 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE KENTUCKY PUBLIC**
19 **SERVICE COMMISSION OR OTHER REGULATORY ENTITIES?**

20 A. This is my first time to testify before the Kentucky Public Service Commission. I
21 have submitted testimony before the Kansas Corporation Commission ("KCC") in
22 five general rate case proceedings¹ and provided oral comments to the KCC in a rules
23 investigation.² I have also submitted testimony before the Mississippi Public Service

¹ Docket Nos. 03-ATMG-1036-RTS, 08-ATMG-280-RTS, 10-ATMG-495-RTS, 12-ATMG-564-RTS, 14-ATMG-320-RTS.

² Docket No. 02-GIMX-211-GIV, General Investigation of the Cold Weather Rule.

1 Commission to amend our tariffs to add a supplemental growth rider,³ to amend our
2 formula rate tariff to establish a system integrity plan and establish a rural
3 development pilot program,⁴ and to request a system integrity rider and support our
4 capital budget for 2015 through 2024.⁵ I have also submitted testimony before the
5 Louisiana Public Service Commission to amend our formula rate making tariffs to
6 reduce lag related to system integrity investment.⁶ Finally, I filed testimony before
7 the Colorado Public Utilities Commission numerous times, including the Company's
8 prior general rate case proceedings;⁷ gas prudence reviews;⁸ a Phase II class cost of
9 service/rate design proceeding;⁹ a transportation terms & conditions proceeding;¹⁰ an
10 upstream gas transportation matter;¹¹ a complaint proceeding regarding upstream gas
11 transportation;¹² an Advanced Metering Infrastructure surcharge matter;¹³ a proposal
12 to extend the pilot related to recovering uncollectible gas costs through the Gas Cost
13 Adjustment ("GCA") mechanism;¹⁴ the Company's proposal to put into effect a
14 System Safety and Integrity Plan;¹⁵ and the Company's application for a Certificate
15 of Public Convenience and Necessity to implement the Greeley Building Project.¹⁶

³ Docket No. 2013-UN-023.

⁴ Docket No. 2014-UN-117.

⁵ Docket No. 2015-UN-049.

⁶ Docket No. U-32987.

⁷ Proceeding Nos. 00S-668G, 09AL-507G, 13AL-0496G, 14AL-0300G, 15AL-0299G.

⁸ Proceeding Nos. 00P-296G and 03P-229G.

⁹ Proceeding No. 02S-411G.

¹⁰ Proceeding No. 02S-442G.

¹¹ Proceeding No. 04A-275G.

¹² Proceeding No. 08F-033G.

¹³ Proceeding No. 10AL-822G.

¹⁴ Proceeding No. 12AL-1003G.

¹⁵ Proceeding No. 12AL-1139G.

¹⁶ Proceeding No. 13A-0153G.

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II. PURPOSE OF TESTIMONY

Q. WHAT IS THE SCOPE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. I am responsible for the proposed capital structure and embedded cost of debt in this rate proceeding. The Company’s proposed capital structure will include an adjustment to reflect financing activity that occurred in June 2017. I will discuss the impact of the refinancing later in my testimony. In regards to capital structure and cost of capital, I am sponsoring the following Filing Requirements (FR):

- FR 16(7)(h) (11) Capital Structure Requirements
- FR 16(8)(j) Cost of Capital summary

I also support the calculation of cash working capital requirements in the attached lead-lag study. In compliance with the Settlement Agreement, Stipulation, and Recommendation Paragraph 6 (“SASR”) in Case No. 2015-00343 (Final Order issued on August 4, 2016), Atmos Energy agreed with the Attorney General's condition of filing a lead/lag study in our next general rate case. The SASR also permits the Company to support an alternative filing methodology. Mr. Waller supports the actual cash-working capital allowance included in the Company’s revenue requirement model.

Q. DO YOU HAVE ANY EXHIBITS ATTACHED TO YOUR TESTIMONY?

A. Yes. I have one Exhibit, ATO-1 Lead Lag Study.

III. CAPITAL STRUCTURE AND COST OF DEBT

Q. HOW IS ATMOS ENERGY ORGANIZED?

A. Atmos Energy conducts its utility operations in eight states through unincorporated operating divisions. The Company division for which rates are sought to be adjusted in this proceeding is commonly referred to as the Kentucky/Mid-States Division.

1 **Q. DO THE COMPANY'S UNINCORPORATED DIVISIONS ISSUE THEIR**
2 **OWN DEBT OR EQUITY?**

3 A. No. These divisions, including the Kentucky/Mid-States Division, are not separate
4 legal entities. Instead, these unincorporated divisions collectively comprise the legal
5 entity that is Atmos Energy Corporation. Therefore, all debt or equity funding of the
6 operations performed by the utility divisions must be (and is) issued by Atmos
7 Energy Corporation as a whole, on a consolidated basis.

8 **Q. SHOULD ATMOS ENERGY'S CONSOLIDATED CAPITAL STRUCTURE**
9 **BE USED AS THE BASIS FOR A CAPITAL STRUCTURE IN THIS**
10 **PROCEEDING?**

11 A. Yes. Although this proceeding only affects the rates which may be charged by the
12 Company for its regulated utility operations in Kentucky, the appropriate capital
13 structure for each of the Atmos Energy utility operating divisions, including its
14 Kentucky/Mid-States Division, is equivalent to the consolidated capital structure for
15 Atmos Energy as a whole. Atmos Energy's consolidated capital structure is
16 appropriate for use in setting rates for the Company's Kentucky customers because
17 Atmos Energy provides the debt and equity capital that supports the assets serving
18 those customers.

19 **Q. HOW HAS THE COMPANY RELIED ON THE CONSOLIDATED CAPITAL**
20 **STRUCTURE OF ATMOS ENERGY IN THIS PROCEEDING?**

21 A. The capital structure that is appropriate for the Company's Kentucky operations in
22 this proceeding is set forth in FR 16(8)(j). As shown on FR 16(8)(j), the capital
23 structure is the Company's 13-month average actual capital structure as June 30,
24 2017, with an adjustment to the average outstanding short-term and long-term debt
25 which I describe below. The 13-month average actual capital structure is the same
26 method approved by the Commission in its approval of the settlement agreement in

1 Case No. 2015-00343.¹⁷ As shown in that FR, column (G), short term debt
2 comprises 3.48%, long-term debt comprises 43.95% and equity is 52.57% of the
3 Company's 13-month average capital structure for the forward looking test period.

4 **Q. WHAT RATE DO YOU PROPOSE FOR THE EMBEDDED COST OF LONG-
5 TERM DEBT CAPITAL IN SETTING RATES IN THIS CASE?**

6 A. As shown in the calculation on Schedule J-3 F, column (e), a 5.11% weighted
7 average cost of long-term debt is supported.

8 **Q. IS THIS THE WEIGHTED AVERAGE COST OF LONG-TERM DEBT AS OF
9 JUNE 30, 2017?**

10 A. Yes, as adjusted for the Company's issuance of \$750 million in long-term debt in
11 June 2017. The long-term debt issuance reflects a refinancing of \$250 million and
12 incremental long-term debt of \$500 million, both of which will continue through the
13 test period in this case. I have also updated J-3 F, Line 10 to reflect the balance
14 outstanding at the end of the period. This three year senior credit facility was drawn
15 upon during the twelve months ended June 2017. The updates and normalization of
16 the cost of long-term debt balances to reflect the impact of this financing activity
17 more accurately represents the Company's test period cost of long-term debt.

18 **Q. WHAT RATE DO YOU PROPOSE FOR THE COST OF SHORT-TERM
19 DEBT CAPITAL IN SETTING RATES IN THIS CASE?**

20 A. As shown in the calculation on Schedule J-2 F, column (e), a 1.99% weighted
21 average cost of short-term debt is supported.

¹⁷ Case No. 2015-00343, *Application of Atmos Energy Corporation for an Adjustment of Rates and Tariff Modifications* (Ky. PSC Aug 4, 2016); *see also* Case No. 2015-00343, *Application of Atmos Energy Corporation for an Adjustment of Rates and Tariff Modifications* (Ky. PSC Aug 4, 2016), Rebuttal Testimony of Greg Waller at 11;

1 **Q. IS THIS THE WEIGHTED AVERAGE COST OF SHORT-TERM DEBT AS**
2 **OF JUNE 30, 2017?**

3 A. Yes, as adjusted for the incremental long-term financing of \$500 million in long-term
4 debt in June 2017 discussed above. I have updated and normalized the cost of short-
5 term debt to reflect the impact of this refinancing as this more accurately represents
6 the Company's test period cost of short-term debt.

7 **Q. HAS THE THIRTEEN MONTH SHAREHOLDER EQUITY BALANCE**
8 **BEEN ADJUSTED IN TO REFLECT THE ISSUANCE OF EQUITY DURING**
9 **THE BASE PERIOD?**

10 A. No. I believe that an adjustment is warranted due to the fact that new shares of
11 equity has been issued throughout the test period and is reflected in the June 2017
12 shareholder equity balance, however as part of the Company's plan to conform the
13 methodologies as closely as possible with the SASR in Case No. 2015-00343 no
14 adjustment has been made to reflect the additional shares issued during the base
15 period. If an adjustment were to be made, the equity amount as of June 30, 2017
16 shown on FR 16(8)(j), line 5, column (B), would be the appropriate amount to utilize
17 in determining the overall capital structure.

18 **Q. ARE YOU FAMILIAR WITH THE COMMISSION'S USE OF REGULATORY**
19 **RESEARCH ASSOCIATES ("RRA") INFORMATION IN OTHER**
20 **COMMISSION DOCKETS?**

21 A. Yes. I have reviewed portions of the Commission's Final Orders in Case Nos. 2016-
22 00026, 2016-00162 and 2016-00371 that relate to the Commission's usage of RRA in
23 forming their decisions regarding rate of return outcomes.

1 **Q. DO YOU AGREE THAT RRA REPORTING IS AVAILABLE TO INVESTORS**
2 **AND THUS IS PROPERLY USED BY THE COMMISSION IN APPLYING**
3 **THE TRENDS TO A SPECIFIC RETURN ON EQUITY IN A FINAL ORDER?**

4 A. I do agree that RRA reports are available to large investors that pay for a subscription
5 to SNL Energy. However, I believe that this resource is only utilized within the
6 regulated energy community (by investor-owned utilities, regulatory commissions,
7 brokerage firms) rather than by retail investors. Thus, to the extent that the
8 Commission is placing reliance on RRA because it is a source that is commonly used
9 by all investors, including retail investors, I believe that reliance is misplaced.

10 **Q. DOES RRA TRACK ALL RATE CHANGES DURING A QUARTER/YEAR?**

11 A. No. For example, in the case of Atmos Energy none of our formula rate mechanisms
12 are included in the average ROE outcomes reported by RRA but the majority of our
13 capital investment deployed each year is recovered through formula rate
14 mechanisms. Thus, I believe that the reported RRA average return on equity has a
15 significant omission in that it does not accurately reflect capital investment deployed
16 through formula rate plans, and the ROE allowed on that investment, by only
17 considering litigated outcomes. While litigated trends may be reflecting a downward
18 trend, this trend applies only to a minority of capital deployed by investor-owned
19 utilities.

20 **IV. CASH WORKING CAPITAL**

21 **Q. WHY HAS THE COMPANY INCLUDED A LEAD-LAG ANALYSIS WITH**
22 **THIS CASE?**

23 A. The Attorney General, in Case No. 2015-00343, offered criticism regarding the
24 Company's methodology for determining cash-working capital. As part of the
25 comprehensive settlement in the case, Atmos Energy agreed with the Attorney
26 General's condition of filing a lead/lag study in our next general rate case.

1 **Q. DOES THE COMPANY'S REVENUE REQUIREMENT INCLUDE THE**
2 **RESULTS OF THE LEAD-LAG ANALYSIS?**

3 A. No. The Company has utilized the formula approach of 1/8 of operations and
4 maintenance expenses. This method has been utilized by the Company since its
5 purchase of Western Kentucky Gas Company in 1987. More importantly, during
6 Case No. 2013-00148, the Company's most recent fully litigated case, the final order
7 included the formula approach in the final result of the case.

8 **Q. IS THE FORMULA APPROACH OF 1/8 OF OPERATIONS AND**
9 **MAINTENANCE EXPENSES A RECOGNIZED METHOD FOR**
10 **DETERMINING CASH WORKING CAPITAL?**

11 A. Yes. The formula approach used in this case is one of three methods discussed in
12 Matthew Bender's Accounting for Public Utilities. This publication notes that the
13 wide acceptance of the 1/8 formula resulted from the fact that it was determined to be
14 a reasonable estimate of what a lead-lag study would produce without the related
15 expense of a lead-lag study.

16 **Q. WHAT IS THE PURPOSE OF THE LEAD-LAG ANALYSIS?**

17 A. Rate base is the value of invested capital, including all items used to provide utility
18 service. Cash working capital is the capital investment in addition to other rate base
19 items that is required to bridge the gap between when cash is paid for expenses
20 necessary to provide service and when cash is received from customers for that
21 service. As stated above, this amount is included in rate base. A lead-lag analysis is
22 a method of measuring the amount of cash working capital used to provide utility
23 service. This analysis compares two different lags. The lag between (1) the
24 provision of service to customers and the collection of cash from customers is
25 compared to the lag between (2) the recording of expenses and the payment of cash
26 by the company for those expenses.

1 **Q. DO YOU HAVE ANY PAST EXPERIENCE PERFORMING LEAD-LAG**
2 **STUDIES?**

3 A. Yes. I have prepared several lead lag studies for the Company, including studies filed
4 in Atmos Energy's last rate cases in Tennessee, Colorado, and Virginia.

5 **Q. PLEASE DESCRIBE SCHEDULE ATO-CWC1.**

6 A. This Schedule actually consists of two parts - Schedule ATO-CWC1 A and ATO-
7 CWC1 B. Schedule ATO-CWC1 A summarizes the results of the lead-lag analysis
8 for the test period that ends March 31, 2019. It shows the calculation of the cash
9 working capital requirement based on revenue and expense lag days and projected
10 expense amounts in the proposed revenue requirement.

11 **Q. PLEASE DESCRIBE SCHEDULE ATO-CWC1B**

12 A. Schedule ATO-CWC1 B summarizes the results of the lead-lag analysis for the base
13 period ended December 31, 2017. It shows the calculation of the cash working
14 capital requirement based on revenue and expense lag days and actual expenses for
15 the base period.

16 **Q. PLEASE DESCRIBE HOW SCHEDULES ATO-CWC 1A AND 1B ARE**
17 **ARRANGED?**

18 A. Column (a) lists the type of expenses analyzed in the lead lag study including gas
19 costs, O&M labor, other O&M, taxes other than income, federal income tax, state
20 income tax, depreciation, long term and short term debt interest expense and return
21 on equity. Schedule ATO-CWC1A Column (b) contains the projected expenses for
22 the forecasted test period and Schedule ATO-CWC1B Column (b) contains the
23 expenses for the base period test year. Schedule ATO-CWC1A and ATO-CWC1B
24 Column (c) divides the expenses in Column (b) by 365 to arrive at the average daily
25 expense. Column (d) contains the revenue lag which is calculated on Schedule ATO-
26 CWC2. Column (e) contains the expense lags which are calculated on Schedule
27 ATO-CWC3 through Schedule ATO-CWC9 and their related Workpapers. Column

1 (f) calculates the net lag by subtracting the expense lag from the revenue lag.
2 Column (g) contains the calculation of the cash working capital requirement which is
3 calculated by multiplying Column (c) times Column (f). The cash working capital
4 requirement to be added to rate base for the forecasted test period is \$2.4 million.

5 **Q. PLEASE DESCRIBE SCHEDULE ATO-CWC2.**

6 A. The average revenue lag is calculated on Schedule ATO-CWC2. The revenue lag is
7 the average number of days from the time service is provided by the company until
8 revenue related to that service is available to pay bills. It consists of four subparts:
9 the service lag, the billing lag, the collection lag and the bank lag.

10 **Q. WHAT IS THE SERVICE LAG?**

11 A. The service lag is the average number of days from the time service is provided until
12 the meter is read. Since service is provided daily and meters are read monthly, the
13 service lag is one-half of a month or 15.21 days.

14 **Q. WHAT IS THE BILLING LAG?**

15 A. The billing lag is the time lag from meter reading to bill issuance. The average
16 billing lag based on all bills issued in a heating season month (January) and a non-
17 heating season month (September), was 1.36 days.

18 **Q. WHAT IS THE COLLECTION LAG?**

19 A. The collection lag is the average number of days between issuing a bill and receiving
20 payment. This was calculated by dividing the average daily accounts receivable
21 balance by the average daily revenue plus billed taxes. The total revenue plus billed
22 taxes may be found on WP 2-2. It resulted in a lag period of 21.49 days.

23 **Q. WHAT IS THE BANK LAG?**

24 A. The bank lag is the one-day lag between receiving payment through one of the
25 Company's ten pay channels and having funds available to draw at the bank.
26 Customer accounts receivable balances are credited when payment is received.

1 **Q. WHAT IS THE TOTAL AVERAGE REVENUE LAG?**

2 A. The resulting total average revenue lag is 39.06 days, as shown on the last line of
3 Schedule ATO-CWC2.

4 **Q. PLEASE DESCRIBE SCHEDULE ATO-CWC3.**

5 A. Schedule ATO-CWC3 shows the calculation of the average purchased gas cost
6 payment lag of 39.25 days from the delivery of the gas to the payment for the gas.
7 The schedule shows the service dates, the invoice date, and the payment date for all
8 gas invoices in the base period.

9 **Q. PLEASE DESCRIBE SCHEDULE ATO-CWC4.**

10 A. Schedule ATO-CWC4 shows the calculation of the average payroll lag, which is the
11 average number of days from the time service is provided until payroll related to that
12 service is paid. The payroll lag days consists of: the service lag, the payment lag, and
13 the check-clearing lag. The service lag is the average number of days from the time
14 labor is provided until the end of the pay period. The Company uses a two-week pay
15 period, so the service lag is seven days. The payment lag is the average number of
16 days between the end of the pay period and payment date. With the Company's
17 practice of paying on Friday for a pay period that ended the previous Friday, the
18 payment lag is seven days. Most employees receive their pay via direct deposit, and
19 therefore have no check-clearing lag. However, the few employees that are paid by
20 check result in an average check-clearing lag of 0.06 days. The total average payroll
21 lag is 14.06 days.

22 **Q. PLEASE DESCRIBE SCHEDULE ATO-CWC5.**

23 A. Schedule ATO-CWC5 shows the calculation of the average number of lag days for
24 other O&M expenses. The calculation is based on an analysis of payments for the
25 twelve months ended June 30, 2017. I analyzed a random sample of 385 invoices out
26 of the 8,357 total Kentucky O&M invoices to determine the lag between the date
27 services were provided to the Company and the date the Company paid the bill for

1 those services. In most cases, the service period could be determined from the
2 invoice. If no information was available regarding the date service was provided,
3 then the date of the invoice was used in most cases other than utilities, telecom and
4 rent. Please see WP 5-1 for the analysis.

5 **Q. PLEASE DESCRIBE SCHEDULE ATO-CWC6.**

6 A. Schedule ATO-CWC6 shows the calculation of the average payment lag days for
7 taxes other than income tax. As each tax has its unique payment due date, the
8 calculation of the lag is shown separately for each type of tax (payroll taxes - FICA
9 and unemployment, ad valorem taxes, taxes property and other, DOT fees, Public
10 Service Commission taxes and franchise and other pass through taxes).

11 **Q. PLEASE DISCUSS THE LAG RELATING TO PAYROLL TAXES.**

12 A. Payroll taxes consist of FICA taxes and unemployment taxes. FICA taxes are paid
13 by wire on the first banking day before each payday. Since paydays are normally on
14 Fridays, FICA lag days are equal to the payroll lag days for direct deposit employees
15 of 14 days less 1 day, for a total lag of 13 days. Unemployment taxes are paid
16 quarterly at the end of the month following each quarter. Therefore, for
17 unemployment taxes, the lag, as calculated from the mid-point of the quarter to the
18 payment date at the end of the following month plus the payroll service lag, is 83.6
19 days.

20 **Q. PLEASE DISCUSS THE LAG RELATING TO AD VALOREM TAXES.**

21 A. Kentucky Ad Valorem taxes for a calendar year are paid as billed throughout the year
22 following the year of assessment. Therefore, the Kentucky ad valorem tax lag, as
23 calculated from the mid-point of the calendar year to the payment date, is 299.77
24 days. Ad Valorem taxes allocated from Shared Services are paid by January 31 for
25 the year following the assessment. Therefore, the SSU ad valorem tax lag as
26 calculated from the mid-point of the calendar year to the payment date is 213.50
27 days.

1 **Q. PLEASE DISCUSS THE LAG RELATING TO TAXES PROPERTY AND**
2 **OTHER.**

3 A. Taxes Property and Other consist of various franchise agreements that are paid on a
4 per meter basis rather than on a revenue basis and Kentucky Highway Use Tax. The
5 expense lag on the franchise taxes are determined by the franchise with each
6 individual city and may be a prepayment or paid in arrears. The Kentucky Highway
7 Use Tax is paid at the end of the month in the month following the end of each
8 quarter. The weighted average lag of all taxes paid is a prepayment of 45.37 days.

9 **Q. PLEASE DISCUSS THE LAG RELATING TO THE KENTUCKY PUBLIC**
10 **SERVICE COMMISSION ("PSC") ASSESSMENT FEE.**

11 A. The annual PSC Assessment Fee is paid on or before June 29 of each year, for the
12 revenue period July 1 through June 30 of the subsequent year. Therefore, the PSC
13 Assessment Fee is a prepayment and has been included in rate base in prepayments
14 and, therefore, has been set to have a zero lag for cash working capital.

15 **Q. PLEASE DISCUSS THE LAG RELATING TO THE DOT FEE.**

16 A. The annual DOT fee lag of 59 days is calculated from the midpoint of the fiscal year
17 to the payment date on May 28th of the following calendar year.

18 **Q. PLEASE DISCUSS THE LAG RELATING TO THE FRANCHISE AND**
19 **OTHER PASS THROUGH TAXES.**

20 A. Franchise and other pass through taxes consist of franchise taxes that are paid on a
21 revenue basis, Kentucky sales use tax and Kentucky school tax. The franchise taxes
22 are paid at the end of the month following the end of the quarter. The Kentucky sales
23 use tax and school tax are paid at the end of the month for the prior month. The
24 weighted lag for Franchise and other pass through taxes is 41.59 days.

25 **Q. PLEASE DESCRIBE SCHEDULE ATO-CWC7.**

26 A. Schedule ATO-CWC7 shows the calculation of the federal income tax lag. Income
27 taxes for the base period are paid in four quarterly payments during the year. The

1 average lag from the midpoint of the base period to the payment dates is 29.75 days.
2 This is the lag for paying current taxes. Taxes that are deferred are recorded as a rate
3 base credit and thus have an expense lag of zero days.

4 **Q. PLEASE DESCRIBE SCHEDULE ATO-CWC8.**

5 A. Schedule ATO-CWC8 shows the calculation of the state income tax lag. State
6 income taxes for a fiscal year are paid on the same schedule as federal income taxes.
7 Therefore, the average lag from the midpoint of the tax year to the payment dates is
8 also 29.75 days for paying current taxes, and zero days for deferred taxes.

9 **Q. PLEASE DESCRIBE SCHEDULE ATO-CWC9.**

10 A. Schedule ATO-CWC9 shows the calculation of the long-term debt lag. Long-term
11 debt interest expense includes monthly payments, and semi-annual payments.
12 Interest is recorded on an accrual basis and paid in the period it is due. The long-
13 term debt lag, as calculated from the mid-point of the accrual period to the payment
14 date, averages 90.61 days.

15 **Q. PLEASE DESCRIBE SHORT-TERM DEBT LAG ON ATO-CWC1.**

16 A. In the base period short-term debt interest expense was for commercial paper. Most
17 commercial paper issued by the company is very short-term. Commitment fees are
18 generally paid at the end of the quarter. Other base period short-term debt costs were
19 prepaid. The weighted average short-term debt cost payment lag in the base period
20 was 63.40 days.

21 **Q. HOW DID YOU TREAT PREPAID ITEMS IN THE CALCULATION OF**
22 **CASH WORKING CAPITAL?**

23 A. Expenses that are paid by the Company before they are recorded as an expense are
24 included with a negative lag to reflect the difference between the payment of the
25 expense and the recording of the expense. With this method both the lag from the
26 payment to the recording of the expense and the subsequent revenue lag from the
27 provision of service to the receipt of cash are recognized in rate base. Therefore, if

1 the results of the lead-lag study were to be incorporated into rate base, prepayments
2 would need to be removed from the calculation of rate base.

3 **Q. IS DEPRECIATION EXPENSE PROPERLY INCLUDED IN THE LEAD-LAG**
4 **STUDY.**

5 A. Yes, because the payment for the asset precedes the receipt of service from the asset
6 and the recording of depreciation expense. The lag between payment for the asset
7 and the recording of depreciation expense is recognized by the including net plant in
8 service in rate base.

9 **Q. DOES INCLUSION OF PLANT IN SERVICE IN RATE BASE SUFFICE TO**
10 **PROPERLY ACCOUNT FOR THE ENTIRE LAG RELATING TO**
11 **DEPRECIATION?**

12 A. No. The inclusion in rate base of plant in service does not recognize the subsequent
13 lag from the provision of service to the receipt of cash for that service. By including
14 depreciation expense in the lead-lag study with a zero expense lag, the lead-lag study
15 properly recognizes the subsequent revenue lag on recovering cash related to
16 investment in plant assets. In other words, the investment in an asset is included in
17 rate base as net plant in service until depreciation is recorded on that asset.
18 Recording depreciation removes the asset from rate base, even though cash has not
19 been received to pay for the service provided by the asset, unless the revenue lag on
20 depreciation expense is included in cash working capital through the lead-lag study.

21 **Q. DISCUSS THE TREATMENT OF RETURN ON EQUITY IN THE LEAD-**
22 **LAG STUDY.**

23 A. Similar to depreciation, operating income is earned at the provision of utility service.
24 There is again a revenue lag between the provision of service and the receipt of cash
25 for that service. By including return on equity in the lead-lag study with a zero
26 expense lag, the lead-lag study properly recognizes the subsequent revenue lag on
27 recovering cash related return.

1 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

2 A. Yes.

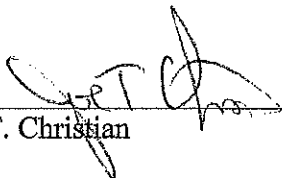
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

CERTIFICATE AND AFFIDAVIT

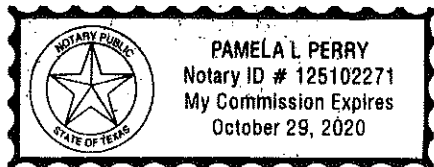
The Affiant, Joe T. Christian, being duly sworn, deposes and states that the prepared testimony attached hereto and made a part hereof, constitutes the prepared direct testimony of this affiant in Case No. 2017-00349, in the Matter of the Rate Application of Atmos Energy Corporation, and that if asked the questions propounded therein, this affiant would make the answers set forth in the attached prepared direct pre-filed testimony.

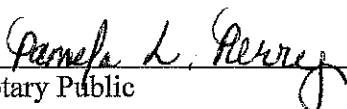


Joe T. Christian

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Joe T. Christian on this the 22nd day of September, 2017.





Notary Public
My Commission Expires: 10-29-20

ATO-CWC1 A

**Atmos Energy Corporation-Kentucky
Cash Working Capital Lead/Lag Analysis
For Forecast Test Year Ended March 31, 2019**

Line No.	Description	Test Year Expenses	Average Daily Expense (b) / 365 days	Revenue Lag	Expense Lag	Net Lag (d) - (e)	CWC Requirement (c) x (f)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Gas Supply Expense						
2	Purchased Gas	78,709,117	215,841 CWC2	39.06 CWC3	39.25	(0.19)	(40,972)
3							
4	Operation and Maintenance Expense						
5	O&M, Labor	10,502,421	28,774 CWC2	39.06 CWC4	14.06	25.00	719,350
6	O&M, Non-Labor	15,681,608	42,909 CWC2	39.06 CWC5	21.43	17.63	756,486
7	Total O&M Expense	26,164,029					1,475,836
8							
9	Taxes Other Than Income						
10	Ad Valorem	5,076,000	13,907 CWC2	39.06 CWC6	299.77	(260.71)	(3,625,714)
11	Taxes Property and Other	134,427	368 CWC2	39.06 CWC6	(45.37)	84.43	31,072
12	Payroll Taxes	383,364	1,050 CWC2	39.06 CWC6	15.14	23.92	25,114
13	Franchise and other pass through	7,665,356	21,001 CWC2	39.06 CWC6	41.59	(2.53)	(53,054)
14	Public Service Commission	340,776	934 N/A	0.00 CWC6	0.00	0.00	0
15	DOT	82,281	225 CWC2	39.06 CWC6	59.00	(19.94)	(4,487)
16							
17	Allocated Taxes-Shared Services						
18	Ad Valorem	22% 78,997	216 CWC2	39.06 CWC6	213.50	(174.44)	(37,679)
19	Payroll Taxes	78% 282,393	774 CWC2	39.06 CWC6	15.14	23.92	18,513
20							
21	Allocated Taxes-Business Unit						
22	Ad Valorem	1% 1,809	5 CWC2	39.06 CWC6	299.77	(260.71)	(1,304)
23	Payroll Taxes	99% 186,399	511 CWC2	39.06 CWC6	15.14	23.92	12,222
24	Total Taxes Other Than Income	14,231,801					(3,635,316)
25							
26	Federal Income Tax	10,153,585					
27	Current Taxes	0	0 CWC2	39.06 CWC7	29.75	9.31	0
28	Deferred Taxes	10,153,585	27,818 CWC2	39.06 CWC7	0.00	39.06	1,086,571
29							
30	State Income Tax	648,101					
31	Current Taxes	0	0 CWC2	39.06 CWC8	29.75	9.31	0
32	Deferred Taxes	648,101	1,776 CWC2	39.06 CWC8	0.00	39.06	69,371
33							
34	Depreciation	21,561,512	59,073 CWC2	39.06	0	39.06	2,307,391
35							
36	Interest Expense - STD	729,904	2,000 CWC2	39.06 (1)	63.40	(24.34)	(48,680)
37							
38	Interest Expense - LTD	9,230,437	25,289 CWC2	39.06 CWC9	90.61	(51.55)	(1,303,769)
39							
40	Return on Equity	23,268,157	63,748 CWC2	39.06	0	39.06	2,489,997
41							
42	TOTAL	184,696,644					2,400,429
43							

44 (1) Please see relied file labeled "CWC1 STD Days Outstanding.pdf (Page 9)" for calculation of average days held

ATO-CWC1 B

Atmos Energy Corporation-Kentucky
Cash Working Capital Lead/Lag Analysis
For Base Period Ended December 30, 2017

Line No.	Description	Test Year Expenses	Average		Revenue		Expense Lag	Net Lag (d) - (e)	CWC Requirement (c) x (f)
			(b)	(b) / 365 days (c)	(d)	(e)			
1	Gas Supply Expense								
2	Purchased Gas	65,546,014	179,578	CWC2	39.06	CWC3	39.25	(0.19)	(34,120)
3									
4	Operation and Maintenance Expense								
5	O&M, Labor	10,480,527	28,714	CWC2	39.06	CWC4	14.06	25.00	717,844
6	O&M, Non-Labor	16,481,364	45,154	CWC2	39.06	CWC5	21.43	17.63	796,072
7	Total O&M Expense	26,961,891							1,513,917
8									
9	Taxes Other Than Income								
10	Ad Valorem	3,392,625	9,295	CWC2	39.06	CWC6	299.77	(260.71)	(2,423,277)
11	Taxes Property and Other	134,427	368	CWC2	39.06	CWC6	(45.37)	84.43	31,097
12	Payroll Taxes	369,134	1,011	CWC2	39.06	CWC6	15.14	23.92	24,189
13	Franchise and other pass through	7,665,356	21,001	CWC2	39.06	CWC6	41.59	(2.53)	(53,054)
14	Public Service Commission	314,587	862	N/A	0.00	CWC6	0.00	0.00	0
15	DOT	82,281	225	CWC2	39.06	CWC6	59.00	(19.94)	(4,495)
16									
17	Allocated Taxes-Shared Services								
18	Ad Valorem	18% 59,228	162	CWC2	39.06	CWC6	213.50	(174.44)	(28,306)
19	Payroll Taxes	82% 276,218	757	CWC2	39.06	CWC6	15.14	23.92	18,100
20									
21	Allocated Taxes-Business Unit								
22	Ad Valorem	11% 22,914	63	CWC2	39.06	CWC6	299.77	(260.71)	(16,367)
23	Payroll Taxes	89% 178,962	490	CWC2	39.06	CWC6	15.14	23.92	11,727
24	Total Taxes Other Than Income	12,495,731							(2,440,385)
25									
26	Federal Income Tax	11,763,147							
27	Current Taxes	0	0	CWC2	39.06	CWC7	29.75	9.31	0
28	Deferred Taxes	11,763,147	32,228	CWC2	39.06	CWC7	0.00	39.06	1,258,818
29									
30	State Income Tax	750,839							
31	Current Taxes	0	0	CWC2	39.06	CWC8	29.75	9.31	0
32	Deferred Taxes	750,839	2,057	CWC2	39.06	CWC8	0.00	39.06	80,350
33									
34	Depreciation	18,899,316	51,779	CWC2	39.06		0	39.06	2,022,486
35									
36	Interest Expense - STD	608,673	1,668	CWC2	39.06	(1)	63.40	(24.34)	(40,589)
37									
38	Interest Expense - LTD	7,697,345	21,089	CWC2	39.06	CWC9	90.61	(51.55)	(1,087,219)
39									
40	Return on Equity	19,983,831	54,750	CWC2	39.06		0	39.06	2,138,544
41									
42	TOTAL	164,706,789							3,411,800
43									

44 (1) Please see relied file labeled "CWC1 STD Days Outstanding.pdf" for calculation of average days held

**Atmos Energy Corporation-Kentucky
Revenue Lag Study
For the CWC Study Test Year Ended June 30, 2017**

Line No.	Description (a)	Weighted Average Lag (b)
1	Average Billing Lag (1) =	1.36
2		
3	Service Lag =	15.21
4		
5	Collection Lag:	21.49
6	(Test Yr Average Daily Accounts Receivable / Test Yr Average Daily Revenue)	
7		
8	Bank Lag (2) =	<u>1.00</u>
9		
10	Total Revenue Lag =	<u><u>39.06</u></u>
11		
12	Notes:	
13	(1) Please see the relied upon labeled "CWC2 Read to Bill Lag" for the billing lag	
14	for the months of September, 2016 and January, 2017	
15	(2) Please see the relied upon labeled "CWC2 Bank Lag" for the lag by payment channel	

Atmos Energy Corporation-Kentucky
 Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
 For the CWC Study Test Year Ended June 30, 2017

CWC WP 2-1

Line No.	Date	Total
1	Friday, July 01, 2016	5,884,532.72
2	Saturday, July 02, 2016	5,884,532.72
3	Sunday, July 03, 2016	5,884,532.72
4	Monday, July 04, 2016	5,695,498.78
5	Tuesday, July 05, 2016	5,094,099.51
6	Wednesday, July 06, 2016	4,924,711.96
7	Thursday, July 07, 2016	4,736,055.69
8	Friday, July 08, 2016	4,737,819.19
9	Saturday, July 09, 2016	4,737,819.19
10	Sunday, July 10, 2016	4,679,757.80
11	Monday, July 11, 2016	4,667,886.96
12	Tuesday, July 12, 2016	4,585,767.27
13	Wednesday, July 13, 2016	4,548,730.78
14	Thursday, July 14, 2016	4,348,340.42
15	Friday, July 15, 2016	5,679,175.58
16	Saturday, July 16, 2016	5,679,175.58
17	Sunday, July 17, 2016	5,608,065.13
18	Monday, July 18, 2016	5,554,652.66
19	Tuesday, July 19, 2016	5,737,324.80
20	Wednesday, July 20, 2016	5,846,045.87
21	Thursday, July 21, 2016	6,104,774.09
22	Friday, July 22, 2016	6,141,358.36
23	Saturday, July 23, 2016	6,104,773.12
24	Sunday, July 24, 2016	6,068,187.88
25	Monday, July 25, 2016	6,098,352.80
26	Tuesday, July 26, 2016	6,180,817.93
27	Wednesday, July 27, 2016	6,096,296.62
28	Thursday, July 28, 2016	6,208,241.00
29	Friday, July 29, 2016	6,153,761.90
30	Saturday, July 30, 2016	6,153,761.90
31	Sunday, July 31, 2016	6,150,989.33
32	Monday, August 01, 2016	5,794,745.60
33	Tuesday, August 02, 2016	5,519,778.36
34	Wednesday, August 03, 2016	5,360,453.51
35	Thursday, August 04, 2016	5,081,763.94
36	Friday, August 05, 2016	4,977,787.98
37	Saturday, August 06, 2016	4,977,787.98
38	Sunday, August 07, 2016	4,915,223.28
39	Monday, August 08, 2016	4,534,010.89
40	Tuesday, August 09, 2016	4,208,268.43
41	Wednesday, August 10, 2016	3,856,126.41
42	Thursday, August 11, 2016	3,957,099.09
43	Friday, August 12, 2016	4,062,675.89
44	Saturday, August 13, 2016	4,062,675.89

Atmos Energy Corporation-Kentucky
 Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
 For the CWC Study Test Year Ended June 30, 2017

CWC WP 2-1

Line No.	Date	Total
45	Sunday, August 14, 2016	3,967,421.24
46	Monday, August 15, 2016	3,741,325.52
47	Tuesday, August 16, 2016	5,063,899.05
48	Wednesday, August 17, 2016	5,172,522.78
49	Thursday, August 18, 2016	5,261,876.06
50	Friday, August 19, 2016	5,456,526.24
51	Saturday, August 20, 2016	5,456,526.24
52	Sunday, August 21, 2016	5,367,904.15
53	Monday, August 22, 2016	5,314,644.25
54	Tuesday, August 23, 2016	5,417,307.13
55	Wednesday, August 24, 2016	5,490,745.19
56	Thursday, August 25, 2016	5,569,395.16
57	Friday, August 26, 2016	5,517,065.78
58	Saturday, August 27, 2016	5,517,065.78
59	Sunday, August 28, 2016	5,441,070.02
60	Monday, August 29, 2016	5,021,034.74
61	Tuesday, August 30, 2016	4,756,328.91
62	Wednesday, August 31, 2016	4,380,717.79
63	Thursday, September 01, 2016	4,285,859.49
64	Friday, September 02, 2016	4,191,001.18
65	Saturday, September 03, 2016	4,191,001.18
66	Sunday, September 04, 2016	4,191,001.18
67	Monday, September 05, 2016	4,028,268.75
68	Tuesday, September 06, 2016	3,613,076.48
69	Wednesday, September 07, 2016	3,479,682.45
70	Thursday, September 08, 2016	3,487,561.93
71	Friday, September 09, 2016	3,392,611.96
72	Saturday, September 10, 2016	3,392,611.96
73	Sunday, September 11, 2016	3,327,908.28
74	Monday, September 12, 2016	2,986,217.37
75	Tuesday, September 13, 2016	3,088,650.84
76	Wednesday, September 14, 2016	4,439,840.19
77	Thursday, September 15, 2016	4,561,574.96
78	Friday, September 16, 2016	4,719,052.52
79	Saturday, September 17, 2016	4,719,052.52
80	Sunday, September 18, 2016	4,663,275.50
81	Monday, September 19, 2016	4,745,974.54
82	Tuesday, September 20, 2016	4,940,567.05
83	Wednesday, September 21, 2016	4,936,133.26
84	Thursday, September 22, 2016	5,083,389.36
85	Friday, September 23, 2016	5,111,051.36
86	Saturday, September 24, 2016	5,111,051.36
87	Sunday, September 25, 2016	5,063,534.21
88	Monday, September 26, 2016	4,916,809.27
89	Tuesday, September 27, 2016	4,956,605.60

Atmos Energy Corporation-Kentucky
 Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
 For the CWC Study Test Year Ended June 30, 2017

CWC WP 2-1

Line No.	Date	Total
90	Wednesday, September 28, 2016	5,053,780.57
91	Thursday, September 29, 2016	4,814,521.44
92	Friday, September 30, 2016	4,754,993.24
93	Saturday, October 01, 2016	4,720,973.03
94	Sunday, October 02, 2016	4,686,952.81
95	Monday, October 03, 2016	4,061,407.12
96	Tuesday, October 04, 2016	3,727,150.78
97	Wednesday, October 05, 2016	3,613,930.75
98	Thursday, October 06, 2016	3,671,089.58
99	Friday, October 07, 2016	3,532,407.73
100	Saturday, October 08, 2016	3,532,407.73
101	Sunday, October 09, 2016	3,481,511.46
102	Monday, October 10, 2016	3,357,782.31
103	Tuesday, October 11, 2016	3,038,295.98
104	Wednesday, October 12, 2016	3,031,409.84
105	Thursday, October 13, 2016	4,590,209.52
106	Friday, October 14, 2016	4,678,572.61
107	Saturday, October 15, 2016	4,678,572.61
108	Sunday, October 16, 2016	4,558,632.11
109	Monday, October 17, 2016	4,328,610.06
110	Tuesday, October 18, 2016	4,491,448.48
111	Wednesday, October 19, 2016	4,734,109.51
112	Thursday, October 20, 2016	4,889,837.35
113	Friday, October 21, 2016	4,965,773.64
114	Saturday, October 22, 2016	4,965,773.64
115	Sunday, October 23, 2016	4,901,164.81
116	Monday, October 24, 2016	4,723,886.00
117	Tuesday, October 25, 2016	4,915,320.06
118	Wednesday, October 26, 2016	5,031,379.94
119	Thursday, October 27, 2016	5,122,778.98
120	Friday, October 28, 2016	4,996,303.97
121	Saturday, October 29, 2016	4,996,303.97
122	Sunday, October 30, 2016	4,889,741.00
123	Monday, October 31, 2016	4,554,510.36
124	Tuesday, November 01, 2016	4,363,377.71
125	Wednesday, November 02, 2016	4,180,620.71
126	Thursday, November 03, 2016	4,150,015.09
127	Friday, November 04, 2016	4,202,459.63
128	Saturday, November 05, 2016	4,202,459.63
129	Sunday, November 06, 2016	4,148,170.53
130	Monday, November 07, 2016	3,579,373.13
131	Tuesday, November 08, 2016	3,601,641.88
132	Wednesday, November 09, 2016	3,284,884.88
133	Thursday, November 10, 2016	3,375,257.42
134	Friday, November 11, 2016	3,429,610.10

Atmos Energy Corporation-Kentucky
 Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
 For the CWC Study Test Year Ended June 30, 2017

CWC WP 2-1

Line No.	Date	Total
135	Saturday, November 12, 2016	3,429,610.10
136	Sunday, November 13, 2016	3,343,662.15
137	Monday, November 14, 2016	3,494,962.99
138	Tuesday, November 15, 2016	3,728,064.35
139	Wednesday, November 16, 2016	4,120,468.47
140	Thursday, November 17, 2016	4,456,721.19
141	Friday, November 18, 2016	5,920,648.75
142	Saturday, November 19, 2016	5,920,648.75
143	Sunday, November 20, 2016	5,818,758.75
144	Monday, November 21, 2016	5,830,709.44
145	Tuesday, November 22, 2016	6,095,144.10
146	Wednesday, November 23, 2016	6,159,091.58
147	Thursday, November 24, 2016	6,159,091.58
148	Friday, November 25, 2016	6,159,091.58
149	Saturday, November 26, 2016	6,159,091.58
150	Sunday, November 27, 2016	5,854,473.62
151	Monday, November 28, 2016	5,893,778.78
152	Tuesday, November 29, 2016	5,732,019.86
153	Wednesday, November 30, 2016	5,698,922.13
154	Thursday, December 01, 2016	5,915,063.15
155	Friday, December 02, 2016	6,065,111.17
156	Saturday, December 03, 2016	6,065,111.17
157	Sunday, December 04, 2016	5,817,707.08
158	Monday, December 05, 2016	5,589,839.53
159	Tuesday, December 06, 2016	5,604,064.02
160	Wednesday, December 07, 2016	5,879,450.15
161	Thursday, December 08, 2016	6,237,484.59
162	Friday, December 09, 2016	6,736,885.83
163	Saturday, December 10, 2016	6,736,885.83
164	Sunday, December 11, 2016	6,654,410.44
165	Monday, December 12, 2016	6,989,346.08
166	Tuesday, December 13, 2016	7,517,646.20
167	Wednesday, December 14, 2016	8,080,834.85
168	Thursday, December 15, 2016	10,661,612.86
169	Friday, December 16, 2016	11,155,239.85
170	Saturday, December 17, 2016	11,155,239.85
171	Sunday, December 18, 2016	11,038,228.23
172	Monday, December 19, 2016	11,468,965.81
173	Tuesday, December 20, 2016	11,729,438.00
174	Wednesday, December 21, 2016	12,382,676.88
175	Thursday, December 22, 2016	13,042,600.41
176	Friday, December 23, 2016	13,042,600.41
177	Saturday, December 24, 2016	13,042,600.41
178	Sunday, December 25, 2016	13,042,600.41
179	Monday, December 26, 2016	12,592,698.64

Atmos Energy Corporation-Kentucky
 Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
 For the CWC Study Test Year Ended June 30, 2017

CWC WP 2-1

Line No.	Date	Total
180	Tuesday, December 27, 2016	12,557,881.82
181	Wednesday, December 28, 2016	12,677,059.49
182	Thursday, December 29, 2016	12,758,663.70
183	Friday, December 30, 2016	12,338,258.50
184	Saturday, December 31, 2016	12,281,193.56
185	Sunday, January 01, 2017	12,150,604.29
186	Monday, January 02, 2017	12,020,015.02
187	Tuesday, January 03, 2017	11,159,179.98
188	Wednesday, January 04, 2017	11,465,728.65
189	Thursday, January 05, 2017	11,806,818.78
190	Friday, January 06, 2017	11,723,580.99
191	Saturday, January 07, 2017	11,723,580.99
192	Sunday, January 08, 2017	11,536,880.53
193	Monday, January 09, 2017	10,857,626.57
194	Tuesday, January 10, 2017	10,919,012.00
195	Wednesday, January 11, 2017	11,454,485.11
196	Thursday, January 12, 2017	12,281,341.13
197	Friday, January 13, 2017	12,558,049.14
198	Saturday, January 14, 2017	12,558,049.14
199	Sunday, January 15, 2017	12,344,161.84
200	Monday, January 16, 2017	15,275,335.52
201	Tuesday, January 17, 2017	15,433,322.44
202	Wednesday, January 18, 2017	16,316,518.07
203	Thursday, January 19, 2017	17,025,848.17
204	Friday, January 20, 2017	17,296,242.39
205	Saturday, January 21, 2017	17,296,242.39
206	Sunday, January 22, 2017	16,985,136.32
207	Monday, January 23, 2017	16,817,237.90
208	Tuesday, January 24, 2017	17,363,406.44
209	Wednesday, January 25, 2017	18,113,694.22
210	Thursday, January 26, 2017	18,447,635.13
211	Friday, January 27, 2017	18,813,251.94
212	Saturday, January 28, 2017	18,813,251.94
213	Sunday, January 29, 2017	18,563,522.96
214	Monday, January 30, 2017	17,301,074.03
215	Tuesday, January 31, 2017	16,385,293.85
216	Wednesday, February 01, 2017	16,040,021.45
217	Thursday, February 02, 2017	16,230,731.32
218	Friday, February 03, 2017	16,421,530.35
219	Saturday, February 04, 2017	16,421,530.35
220	Sunday, February 05, 2017	16,247,684.03
221	Monday, February 06, 2017	14,878,950.36
222	Tuesday, February 07, 2017	14,250,651.04
223	Wednesday, February 08, 2017	14,056,526.38
224	Thursday, February 09, 2017	14,488,880.70

Atmos Energy Corporation-Kentucky
 Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
 For the CWC Study Test Year Ended June 30, 2017

CWC WP 2-1

Line No.	Date	Total
225	Friday, February 10, 2017	14,928,761.85
226	Saturday, February 11, 2017	14,928,761.85
227	Sunday, February 12, 2017	14,742,666.99
228	Monday, February 13, 2017	14,667,457.62
229	Tuesday, February 14, 2017	16,985,563.49
230	Wednesday, February 15, 2017	17,260,507.89
231	Thursday, February 16, 2017	17,808,850.28
232	Friday, February 17, 2017	18,107,658.91
233	Saturday, February 18, 2017	18,107,658.91
234	Sunday, February 19, 2017	17,846,398.38
235	Monday, February 20, 2017	18,256,797.02
236	Tuesday, February 21, 2017	18,365,145.22
237	Wednesday, February 22, 2017	18,861,548.88
238	Thursday, February 23, 2017	19,342,920.06
239	Friday, February 24, 2017	19,463,720.27
240	Saturday, February 25, 2017	19,463,720.27
241	Sunday, February 26, 2017	19,209,195.86
242	Monday, February 27, 2017	18,054,419.36
243	Tuesday, February 28, 2017	17,326,038.95
244	Wednesday, March 01, 2017	16,941,087.36
245	Thursday, March 02, 2017	17,119,542.38
246	Friday, March 03, 2017	16,760,014.33
247	Saturday, March 04, 2017	16,760,014.33
248	Sunday, March 05, 2017	16,570,944.06
249	Monday, March 06, 2017	15,613,124.27
250	Tuesday, March 07, 2017	15,293,237.60
251	Wednesday, March 08, 2017	14,996,762.47
252	Thursday, March 09, 2017	14,704,352.80
253	Friday, March 10, 2017	14,577,493.87
254	Saturday, March 11, 2017	14,577,493.87
255	Sunday, March 12, 2017	14,276,624.24
256	Monday, March 13, 2017	15,803,979.21
257	Tuesday, March 14, 2017	15,243,287.72
258	Wednesday, March 15, 2017	15,598,014.68
259	Thursday, March 16, 2017	15,875,931.90
260	Friday, March 17, 2017	15,730,520.94
261	Saturday, March 18, 2017	15,730,520.94
262	Sunday, March 19, 2017	15,578,113.46
263	Monday, March 20, 2017	15,502,898.69
264	Tuesday, March 21, 2017	15,352,977.81
265	Wednesday, March 22, 2017	15,503,064.92
266	Thursday, March 23, 2017	15,891,745.85
267	Friday, March 24, 2017	16,201,892.52
268	Saturday, March 25, 2017	16,201,892.52
269	Sunday, March 26, 2017	16,020,769.00

Atmos Energy Corporation-Kentucky
Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
For the CWC Study Test Year Ended June 30, 2017

CWC WP 2-1

Line No.	Date	Total
270	Monday, March 27, 2017	15,780,184.75
271	Tuesday, March 28, 2017	15,094,358.80
272	Wednesday, March 29, 2017	14,813,117.96
273	Thursday, March 30, 2017	14,509,610.04
274	Friday, March 31, 2017	13,825,906.79
275	Saturday, April 01, 2017	13,737,370.65
276	Sunday, April 02, 2017	13,648,834.51
277	Monday, April 03, 2017	12,073,653.72
278	Tuesday, April 04, 2017	11,636,853.72
279	Wednesday, April 05, 2017	11,713,361.62
280	Thursday, April 06, 2017	11,729,683.53
281	Friday, April 07, 2017	11,613,940.05
282	Saturday, April 08, 2017	11,613,940.05
283	Sunday, April 09, 2017	11,482,605.97
284	Monday, April 10, 2017	11,241,582.45
285	Tuesday, April 11, 2017	11,270,418.71
286	Wednesday, April 12, 2017	11,673,146.75
287	Thursday, April 13, 2017	12,145,839.74
288	Friday, April 14, 2017	12,145,839.74
289	Saturday, April 15, 2017	12,145,839.74
290	Sunday, April 16, 2017	11,487,188.79
291	Monday, April 17, 2017	13,243,823.60
292	Tuesday, April 18, 2017	13,566,268.22
293	Wednesday, April 19, 2017	13,532,070.20
294	Thursday, April 20, 2017	13,849,279.02
295	Friday, April 21, 2017	14,024,956.47
296	Saturday, April 22, 2017	14,024,956.47
297	Sunday, April 23, 2017	13,847,390.81
298	Monday, April 24, 2017	13,789,630.12
299	Tuesday, April 25, 2017	13,682,548.16
300	Wednesday, April 26, 2017	13,921,374.23
301	Thursday, April 27, 2017	13,670,123.43
302	Friday, April 28, 2017	13,551,907.13
303	Saturday, April 29, 2017	13,551,907.13
304	Sunday, April 30, 2017	13,296,755.80
305	Monday, May 01, 2017	12,537,965.89
306	Tuesday, May 02, 2017	12,306,452.41
307	Wednesday, May 03, 2017	12,345,536.45
308	Thursday, May 04, 2017	11,938,755.93
309	Friday, May 05, 2017	11,931,724.54
310	Saturday, May 06, 2017	11,931,724.54
311	Sunday, May 07, 2017	11,691,667.19
312	Monday, May 08, 2017	11,211,362.47
313	Tuesday, May 09, 2017	10,527,801.06
314	Wednesday, May 10, 2017	10,230,818.78

Atmos Energy Corporation-Kentucky
Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
For the CWC Study Test Year Ended June 30, 2017

CWC WP 2-1

<u>Line No.</u>	<u>Date</u>	<u>Total</u>
315	Thursday, May 11, 2017	10,438,466.90
316	Friday, May 12, 2017	11,409,503.57
317	Saturday, May 13, 2017	11,409,503.57
318	Sunday, May 14, 2017	11,260,405.30
319	Monday, May 15, 2017	11,012,417.97
320	Tuesday, May 16, 2017	10,625,505.97
321	Wednesday, May 17, 2017	10,466,188.88
322	Thursday, May 18, 2017	10,688,097.69
323	Friday, May 19, 2017	10,805,196.98
324	Saturday, May 20, 2017	10,805,196.98
325	Sunday, May 21, 2017	10,715,446.55
326	Monday, May 22, 2017	10,362,220.35
327	Tuesday, May 23, 2017	10,484,073.58
328	Wednesday, May 24, 2017	10,413,189.74
329	Thursday, May 25, 2017	10,603,139.71
330	Friday, May 26, 2017	10,444,119.71
331	Saturday, May 27, 2017	10,444,119.71
332	Sunday, May 28, 2017	10,444,119.71
333	Monday, May 29, 2017	10,298,214.03
334	Tuesday, May 30, 2017	9,818,452.89
335	Wednesday, May 31, 2017	9,152,843.99
336	Thursday, June 01, 2017	8,921,346.71
337	Friday, June 02, 2017	8,533,288.06
338	Saturday, June 03, 2017	8,533,288.06
339	Sunday, June 04, 2017	8,432,815.55
340	Monday, June 05, 2017	7,729,349.06
341	Tuesday, June 06, 2017	7,464,782.88
342	Wednesday, June 07, 2017	7,351,650.70
343	Thursday, June 08, 2017	7,500,234.90
344	Friday, June 09, 2017	7,515,675.39
345	Saturday, June 10, 2017	7,515,675.39
346	Sunday, June 11, 2017	7,435,033.45
347	Monday, June 12, 2017	6,819,427.04
348	Tuesday, June 13, 2017	6,693,665.45
349	Wednesday, June 14, 2017	8,620,779.27
350	Thursday, June 15, 2017	8,771,320.25
351	Friday, June 16, 2017	8,801,192.45
352	Saturday, June 17, 2017	8,801,192.45
353	Sunday, June 18, 2017	8,717,329.62
354	Monday, June 19, 2017	8,724,710.69
355	Tuesday, June 20, 2017	8,893,347.90
356	Wednesday, June 21, 2017	8,939,636.06
357	Thursday, June 22, 2017	9,123,293.94
358	Friday, June 23, 2017	9,123,070.82
359	Saturday, June 24, 2017	9,123,070.82

**Atmos Energy Corporation-Kentucky
 Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
 For the CWC Study Test Year Ended June 30, 2017**

CWC WP 2-1

<u>Line No.</u>	<u>Date</u>	<u>Total</u>	
360	Sunday, June 25, 2017	9,045,388.07	
361	Monday, June 26, 2017	8,738,159.85	
362	Tuesday, June 27, 2017	8,738,159.85	
363	Wednesday, June 28, 2017	8,738,159.85	
364	Thursday, June 29, 2017	8,540,652.32	
365	Friday, June 30, 2017	8,220,407.73	
366			
367	AVERAGE DAILY TOTALS	9,342,674.20	
368			
369	KENTUCKY ANNUAL BILLED REVENUE	158,704,987.95	From WP 2-3
370	KENTUCKY AVERAGE DAILY REVENUE	434,808.19	
371			
372	REVENUE LAG	21.49	

Atmos Energy Corporation-Kentucky
 Revenue Lag Study - Division 009 Kentucky Monthly Revenues
 For the CWC Study Test Year Ended June 30, 2017

Account Description	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Total
4800 Residential sales	(3,699,226)	(3,611,354)	(3,602,197)	(3,744,004)	(5,426,275)	(11,101,270)	(14,513,203)	(12,401,756)	(9,837,266)	(7,970,175)	(5,001,330)	(4,280,264)	(85,190,317)
4811 Commercial Revenue	(1,639,837)	(1,569,142)	(1,735,397)	(1,900,546)	(2,058,873)	(4,279,214)	(6,015,710)	(4,997,094)	(3,975,391)	(3,087,843)	(2,175,017)	(1,875,289)	(35,309,354)
4812 Industrial Revenue	(302,399)	(229,803)	(273,047)	(220,193)	(290,576)	(501,502)	(879,115)	(863,109)	(978,760)	(585,027)	(578,725)	(688,370)	(6,390,623)
4820 Other Sales to Public Authority	(186,715)	(196,964)	(240,269)	(237,529)	(372,441)	(784,681)	(1,046,459)	(877,900)	(710,313)	(551,379)	(335,451)	(257,582)	(5,797,683)
4870 Forfeited discounts	(49,460)	(57,476)	(55,583)	(45,414)	(62,404)	(102,636)	(184,679)	(178,264)	(212,874)	(110,474)	(89,244)	(73,990)	(1,202,498)
4880 Miscellaneous service revenues	(45,334)	(57,154)	(55,388)	(88,261)	(126,547)	(87,103)	(58,143)	(54,428)	(74,827)	(49,906)	(53,615)	(55,356)	(806,062)
4893 Revenue-Transportation Distrib	(1,042,959)	(1,153,218)	(1,156,466)	(1,226,066)	(1,546,662)	(1,605,289)	(1,801,832)	(1,516,343)	(1,462,849)	(1,288,495)	(1,321,435)	(1,287,338)	(16,208,751)
4895 Revenue-Transportation Commerc	-	-	-	-	-	-	-	-	-	-	-	-	-
4896 Revenue-Transportation Industr	-	-	-	-	-	-	-	-	-	-	-	-	-
4930 Rent from Gas Property	-	-	-	-	-	-	-	-	-	-	-	-	-
4950 Other gas revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Revenue													<u>(150,905,290)</u>
Billed Taxes	(372,279)	(357,697)	(380,565)	(393,332)	(484,911)	(928,293)	(1,259,128)	(1,080,100)	(869,361)	(713,447)	(493,899)	(466,688)	<u>(7,799,698)</u>
Billed Revenue plus Taxes													<u>(158,704,988)</u>
4805 Unbilled Residential Revenue	41,547	(35,537)	(29,541)	(411,443)	(1,462,962)	(2,327,558)	(469,640)	1,575,634	970,698	1,251,101	548,262	160,043	(189,395)
4815 Unbilled Comm Revenue	(100,484)	(1,261)	(40,087)	(392,483)	(295,483)	(823,574)	(312,723)	758,693	351,238	564,894	122,836	39,474	(129,060)
4816 Unbilled Indus Revenue	23,423	(6,173)	9,028	(12,253)	(213)	(110,899)	(193,638)	(209,628)	243,166	33,560	(179,298)	405,234	2,308
4825 Unbilled Public Authority Reve	5,745	(6,289)	(10,809)	(45,050)	(140,827)	(141,425)	(27,855)	138,141	61,310	110,081	34,779	12,969	(9,030)
Total Revenue													<u>(151,230,466)</u>

**Atmos Energy Corporation-Kentucky
Per Books Purchase Gas Cost
For the CWC Study Test Year Ended June 30, 2017**

ATO-CWC3

Line No.	Supplier	Production Month Start Service	Production Month Finish Service	Service Lag	Date of Invoice	Invoice Lag	Date Paid	Payment Lag	Total Lag	Total Amount	\$ Days (h) x (i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Antle Operating Company Inc.	06/01/16	06/30/16	15.00	07/18/16	18.00	07/22/16	4.00	37.00	3,405.61	126,007.57
2	Atmos Energy Marketing	06/01/16	06/30/16	15.00	07/20/16	20.00	07/25/16	5.00	40.00	2,759,187.31	110,367,492.40
3	Atmos Energy Marketing	06/01/16	06/30/16	15.00	07/15/16	15.00	07/25/16	10.00	40.00	53,008.40	2,120,336.00
4	Atmos Energy Marketing	06/01/16	06/30/16	15.00	07/18/16	18.00	07/22/16	4.00	37.00	308.09	11,399.33
5	Atmos Energy Marketing	06/01/16	06/30/16	15.00	07/18/16	18.00	07/21/16	3.00	36.00	530.47	19,096.92
6	Atmos Energy Marketing	06/01/16	06/30/16	15.00	07/15/16	15.00	07/25/16	10.00	40.00	182,597.94	7,303,917.60
7	Atmos Energy Marketing	06/01/16	06/30/16	15.00	07/12/16	12.00	07/22/16	10.00	37.00	1,190,235.90	44,038,728.30
8	Atmos Energy Marketing	06/01/16	06/30/16	15.00	07/08/16	8.00	07/20/16	12.00	35.00	6,739.66	235,888.10
9	Atmos Energy Marketing	06/01/16	06/30/16	15.00	07/21/16	21.00	07/25/16	4.00	40.00	456,554.29	18,262,171.60
10	Antle Operating Company Inc.	07/01/16	07/31/16	15.50	08/10/16	10.00	08/24/16	14.00	39.50	6,907.30	272,838.35
11	Atmos Energy Marketing	07/01/16	07/31/16	15.50	08/23/16	23.00	08/25/16	2.00	40.50	3,846,774.34	155,794,360.77
12	Atmos Energy Marketing	07/01/16	07/31/16	15.50	08/17/16	17.00	08/25/16	8.00	40.50	84,907.09	3,438,737.15
13	Har Ken Agent OK	07/01/16	07/31/16	15.50	08/10/16	10.00	08/24/16	14.00	39.50	428.55	16,927.73
14	Orbit Gas Transmission Inc	07/01/16	07/31/16	15.50	08/10/16	10.00	08/23/16	13.00	38.50	2,318.95	89,279.58
15	Tennessee Gas Pipeline Co	07/01/16	07/31/16	15.50	08/10/16	10.00	08/19/16	9.00	34.50	182,597.94	6,299,628.93
16	Texas Gas Transmission Corporati	07/01/16	07/31/16	15.50	08/09/16	9.00	08/19/16	10.00	34.50	1,229,910.43	42,431,909.84
17	Trunkline Gas Company, LLC	07/01/16	07/31/16	15.50	08/10/16	10.00	08/22/16	12.00	37.50	5,958.90	223,458.75
18	Twin Eagle Resource Management	07/01/16	07/31/16	15.50	08/19/16	19.00	08/25/16	6.00	40.50	575,570.02	23,310,585.81
19	Antle Operating Company Inc.	08/01/16	08/31/16	15.50	09/13/16	13.00	09/21/16	8.00	36.50	4,194.70	153,106.55
20	Atmos Energy Marketing	08/01/16	08/31/16	15.50	09/22/16	22.00	09/26/16	4.00	41.50	3,756,177.36	155,881,360.44
21	Atmos Energy Marketing	08/01/16	08/31/16	15.50	09/19/16	19.00	09/26/16	7.00	41.50	77,231.73	3,205,116.80
22	Har Ken Agent OK	08/01/16	08/31/16	15.50	09/13/16	13.00	09/21/16	8.00	36.50	388.03	14,163.10
23	Orbit Gas Transmission Inc	08/01/16	08/31/16	15.50	09/13/16	13.00	09/20/16	7.00	35.50	2,182.90	77,492.95
24	Tennessee Gas Pipeline Co	08/01/16	08/31/16	15.50	09/13/16	13.00	09/23/16	10.00	38.50	182,597.94	7,030,020.69
25	Texas Gas Transmission Corporati	08/01/16	08/31/16	15.50	09/13/16	13.00	09/22/16	9.00	37.50	1,229,910.43	46,121,641.13
26	Trunkline Gas Company, LLC	08/01/16	08/31/16	15.50	09/14/16	14.00	09/20/16	6.00	35.50	6,965.09	247,260.70
27	Twin Eagle Resource Management	08/01/16	08/31/16	15.50	09/21/16	21.00	09/26/16	5.00	41.50	590,989.20	24,526,051.80
28	Antle Operating Company Inc.	09/01/16	09/30/16	15.00	10/10/16	10.00	10/14/16	4.00	29.00	3,780.81	109,643.49
29	Atmos Energy Marketing	09/01/16	09/30/16	15.00	10/21/16	21.00	10/25/16	4.00	40.00	4,100,594.84	164,023,793.60
30	Atmos Energy Marketing	09/01/16	09/30/16	15.00	10/19/16	19.00	10/25/16	6.00	40.00	80,575.40	3,223,016.00
31	Har Ken Agent OK	09/01/16	09/30/16	15.00	10/10/16	10.00	10/14/16	4.00	29.00	470.91	13,656.39
32	Orbit Gas Transmission Inc	09/01/16	09/30/16	15.00	10/10/16	10.00	10/13/16	3.00	28.00	255.05	7,141.40
33	Tennessee Gas Pipeline Co	09/01/16	09/30/16	15.00	10/12/16	12.00	10/24/16	12.00	39.00	182,597.94	7,121,319.66
34	Texas Gas Transmission Corporati	09/01/16	09/30/16	15.00	10/11/16	11.00	10/21/16	10.00	36.00	1,190,235.90	42,848,492.40
35	Trunkline Gas Company, LLC	09/01/16	09/30/16	15.00	10/10/16	10.00	10/17/16	7.00	32.00	6,693.17	214,181.44
36	Twin Eagle Resource Management	09/01/16	09/30/16	15.00	10/21/16	21.00	10/25/16	4.00	40.00	633,824.89	25,352,995.60
37	Antle Operating Company Inc.	10/01/16	10/31/16	15.50	11/08/16	8.00	11/23/16	15.00	38.50	3,687.02	141,950.27
38	Atmos Energy Marketing	10/01/16	10/31/16	15.50	11/21/16	21.00	11/25/16	4.00	40.50	4,390,353.02	177,809,297.31
39	Atmos Energy Marketing	10/01/16	10/31/16	15.50	11/19/16	19.00	11/25/16	6.00	40.50	86,090.91	3,486,681.86
40	Har Ken Agent OK	10/01/16	10/31/16	15.50	11/08/16	8.00	11/23/16	15.00	38.50	357.51	13,764.14
41	Orbit Gas Transmission Inc	10/01/16	10/31/16	15.50	11/08/16	8.00	11/23/16	15.00	38.50	462.95	17,823.58
42	Tennessee Gas Pipeline Co	10/01/16	10/31/16	15.50	11/10/16	10.00	11/21/16	11.00	36.50	203,920.14	7,443,085.11
43	Texas Gas Transmission Corporati	10/01/16	10/31/16	15.50	11/09/16	9.00	11/21/16	12.00	36.50	1,620,929.86	59,163,939.89

Atmos Energy Corporation-Kentucky
Per Books Purchase Gas Cost
For the CWC Study Test Year Ended June 30, 2017

ATO-CWC3

Line No.	Supplier	Production Month Start Service	Production Month Finish Service	Service Lag	Date of Invoice	Invoice Lag	Date Paid	Payment Lag	Total Lag	Total Amount	\$ Days (h) x (i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
44	Trunkline Gas Company, LLC	10/01/16	10/31/16	15.50	11/10/16	10.00	11/21/16	11.00	36.50	6,946.98	253,564.77
45	Twin Eagle Resource Management	10/01/16	10/31/16	15.50	11/19/16	19.00	11/25/16	6.00	40.50	824,372.14	33,387,071.67
46	Antle Operating Company Inc.	11/01/16	11/30/16	15.00	12/13/16	13.00	12/19/16	6.00	34.00	3,395.69	115,453.46
47	Atmos Energy Marketing	11/01/16	11/30/16	15.00	12/21/16	21.00	12/27/16	6.00	42.00	1,234,001.06	51,828,044.52
48	Atmos Energy Marketing	11/01/16	11/30/16	15.00	12/16/16	16.00	12/27/16	11.00	42.00	156,657.18	6,579,601.56
49	Har Ken Agent OK	11/01/16	11/30/16	15.00	12/13/16	13.00	12/19/16	6.00	34.00	315.54	10,728.36
50	Midwestern Gas Transmission	11/01/16	11/30/16	15.00	12/13/16	13.00	02/07/17	56.00	84.00	511.83	42,993.72
51	Orbit Gas Transmission Inc	11/01/16	11/30/16	15.00	12/13/16	13.00	12/19/16	6.00	34.00	91.50	3,111.00
52	Tennessee Gas Pipeline Co	11/01/16	11/30/16	15.00	12/13/16	13.00	12/22/16	9.00	37.00	406,523.04	15,041,352.48
53	Texas Gas Transmission Corporati	11/01/16	11/30/16	15.00	12/13/16	13.00	12/19/16	6.00	34.00	1,669,489.30	56,762,636.20
54	Trunkline Gas Company, LLC	11/01/16	11/30/16	15.00	12/13/16	13.00	12/20/16	7.00	35.00	31,862.26	1,115,179.10
55	Twin Eagle Resource Management	11/01/16	11/30/16	15.00	12/21/16	21.00	12/27/16	6.00	42.00	97,789.38	4,107,153.96
56	United Energy Trading, LLC	11/01/16	11/30/16	15.00	12/16/16	16.00	12/27/16	11.00	42.00	2,250.00	94,500.00
57	Antle Operating Company Inc.	12/01/16	12/31/16	15.50	01/11/17	11.00	01/23/17	12.00	38.50	4,082.42	157,173.17
58	Atmos Energy Marketing	12/01/16	12/31/16	15.50	01/15/17	15.00	01/25/17	10.00	40.50	5,021,487.95	203,370,261.98
59	Atmos Energy Marketing	12/01/16	12/31/16	15.50	01/15/17	15.00	01/25/17	10.00	40.50	238,616.39	9,663,963.80
60	Har Ken Agent OK	12/01/16	12/31/16	15.50	01/11/17	11.00	01/23/17	12.00	38.50	368.25	14,177.63
61	Midwestern Gas Transmission	12/01/16	12/31/16	15.50	01/09/17	9.00	02/17/17	39.00	63.50	680.55	41,944.93
62	Orbit Gas Transmission Inc	12/01/16	12/31/16	15.50	01/11/17	11.00	01/23/17	12.00	38.50	53.19	2,047.82
63	Tennessee Gas Pipeline Co	12/01/16	12/31/16	15.50	01/12/17	12.00	01/23/17	11.00	38.50	417,185.34	16,061,635.59
64	Texas Gas Transmission Corporati	12/01/16	12/31/16	15.50	01/11/17	11.00	01/23/17	12.00	38.50	1,758,416.41	67,699,031.79
65	Trunkline Gas Company, LLC	12/01/16	12/31/16	15.50	01/11/17	11.00	01/20/17	9.00	35.50	32,708.88	1,161,165.24
66	Twin Eagle Resource Management	12/01/16	12/31/16	15.50	01/23/17	23.00	01/25/17	2.00	40.50	404,739.18	16,391,936.79
67	United Energy Trading, LLC	12/01/16	12/31/16	15.50	01/19/17	19.00	01/25/17	6.00	40.50	2,325.00	94,162.50
68	Antle Operating Company Inc.	01/01/17	01/31/17	15.50	02/10/17	10.00	02/17/17	7.00	32.50	3,294.05	107,056.63
69	Atmos Energy Marketing	01/01/17	01/31/17	15.50	02/21/17	21.00	02/27/17	6.00	42.50	4,067,863.72	172,884,208.10
70	Atmos Energy Marketing	01/01/17	01/31/17	15.50	02/16/17	16.00	02/27/17	11.00	42.50	293,541.64	12,475,519.70
71	Har Ken Agent OK	01/01/17	01/31/17	15.50	02/10/17	10.00	02/17/17	7.00	32.50	459.40	14,930.50
72	Midwestern Gas Transmission	01/01/17	01/31/17	15.50	02/07/17	7.00	02/17/17	10.00	32.50	17,401.69	565,554.93
73	Orbit Gas Transmission Inc	01/01/17	01/31/17	15.50	02/08/17	8.00	02/17/17	9.00	32.50	7.13	231.73
74	Tennessee Gas Pipeline Co	01/01/17	01/31/17	15.50	02/10/17	10.00	02/21/17	11.00	36.50	417,185.34	15,227,264.91
75	Texas Gas Transmission Corporati	01/01/17	01/31/17	15.50	02/09/17	9.00	02/21/17	12.00	36.50	1,758,416.41	64,182,198.97
76	Trunkline Gas Company, LLC	01/01/17	01/31/17	15.50	02/10/17	10.00	02/21/17	11.00	36.50	32,893.54	1,200,614.21
77	Twin Eagle Resource Management	01/01/17	01/31/17	15.50	02/17/17	17.00	02/27/17	10.00	42.50	54,943.52	2,335,099.60
78	Twin Eagle Resource Management	01/01/17	01/31/17	15.50	02/17/17	17.00	02/27/17	10.00	42.50	280,566.10	11,074,059.25
79	United Energy Trading, LLC	01/01/17	01/31/17	15.50	02/20/17	20.00	02/27/17	7.00	42.50	2,325.00	98,812.50
80	Antle Operating Company Inc.	02/01/17	02/28/17	14.00	03/07/17	7.00	03/24/17	17.00	38.00	2,519.88	95,755.44
81	Atmos Energy Marketing	02/01/17	02/28/17	14.00	03/15/17	15.00	03/27/17	12.00	41.00	411,700.23	16,879,709.43
82	Atmos Energy Marketing	02/01/17	02/28/17	14.00	03/20/17	20.00	03/27/17	7.00	41.00	(15.39)	(630.99)
83	Har Ken Agent OK	02/01/17	02/28/17	14.00	03/07/17	7.00	03/24/17	17.00	38.00	364.95	13,868.10
84	Midwestern Gas Transmission	02/01/17	02/28/17	14.00	03/03/17	3.00	03/17/17	14.00	31.00	1,019.44	31,602.64
85	Orbit Gas Transmission Inc	02/01/17	02/28/17	14.00	03/07/17	7.00	03/24/17	17.00	38.00	42.46	1,613.48
86	Tennessee Gas Pipeline Co	02/01/17	02/28/17	14.00	03/10/17	10.00	03/20/17	10.00	34.00	417,185.34	14,184,301.56
87	Texas Gas Transmission Corporati	02/01/17	02/28/17	14.00	03/09/17	9.00	03/20/17	11.00	34.00	1,588,247.08	54,000,400.72

Atmos Energy Corporation-Kentucky
Per Books Purchase Gas Cost
For the CWC Study Test Year Ended June 30, 2017

ATO-CWC3

Line No.	Supplier	Production Month Start Service	Production Month Finish Service	Service Lag	Date of Invoice	Invoice Lag	Date Paid	Payment Lag	Total Lag	Total Amount	\$ Days (h) x (i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
88	Trunkline Gas Company, LLC	02/01/17	02/28/17	14.00	03/10/17	10.00	03/20/17	10.00	34.00	30,011.78	1,020,400.52
89	Twin Eagle Resource Management	02/01/17	02/28/17	14.00	03/23/17	23.00	03/27/17	4.00	41.00	19,446.62	797,311.42
90	United Energy Trading, LLC	02/01/17	02/28/17	14.00	03/14/17	14.00	03/27/17	13.00	41.00	2,100.00	86,100.00
91	Antle Operating Company Inc.	03/01/17	03/31/17	15.50	04/12/17	12.00	04/19/17	7.00	34.50	2,928.75	101,041.88
92	Atmos Energy Marketing	03/01/17	03/31/17	15.50	04/13/17	13.00	04/25/17	12.00	40.50	612,030.59	24,787,238.90
93	Har Ken Agent OK	03/01/17	03/31/17	15.50	04/11/17	11.00	04/19/17	8.00	34.50	302.28	10,428.66
94	Orbit Gas Transmission Inc	03/01/17	03/31/17	15.50	04/11/17	11.00	04/18/17	7.00	33.50	39.90	1,336.65
95	Tennessee Gas Pipeline Co	03/01/17	03/31/17	15.50	04/12/17	12.00	04/21/17	9.00	36.50	406,523.04	14,838,090.96
96	Texas Gas Transmission Corporati	03/01/17	03/31/17	15.50	04/11/17	11.00	04/21/17	10.00	36.50	1,758,416.41	64,182,198.97
97	Trunkline Gas Company, LLC	03/01/17	03/31/17	15.50	04/12/17	12.00	04/20/17	8.00	35.50	32,998.61	1,171,450.66
98	Twin Eagle Resource Management	03/01/17	03/31/17	15.50	04/21/17	21.00	04/25/17	4.00	40.50	233,435.64	9,454,143.42
99	United Energy Trading, LLC	03/01/17	03/31/17	15.50	04/13/17	13.00	04/25/17	12.00	40.50	2,325.00	94,162.50
100	Antle Operating Company Inc.	04/01/17	04/30/17	15.00	05/10/17	10.00	05/22/17	12.00	37.00	4,016.97	148,627.89
101	Centerpoint Energy Services Inc	04/01/17	04/30/17	15.00	05/15/17	15.00	05/25/17	10.00	40.00	4,928,927.36	197,157,094.40
102	Centerpoint Energy Services Inc	04/01/17	04/30/17	15.00	05/15/17	15.00	05/25/17	10.00	40.00	89,289.38	3,571,575.20
103	Har Ken Agent OK	04/01/17	04/30/17	15.00	05/10/17	10.00	05/22/17	12.00	37.00	413.04	15,282.48
104	Midwestern Gas Transmission	04/01/17	04/30/17	15.00	05/03/17	3.00	05/15/17	12.00	30.00	2,954.88	88,846.40
105	Orbit Gas Transmission Inc	04/01/17	04/30/17	15.00	05/10/17	10.00	05/22/17	12.00	37.00	1,647.78	60,967.86
106	Tennessee Gas Pipeline Co	04/01/17	04/30/17	15.00	05/10/17	10.00	05/22/17	12.00	37.00	289,237.74	10,701,796.38
107	Texas Gas Transmission Corporati	04/01/17	04/30/17	15.00	05/10/17	10.00	05/19/17	9.00	34.00	1,519,253.70	51,654,625.80
108	Trunkline Gas Company, LLC	04/01/17	04/30/17	15.00	05/10/17	10.00	05/22/17	12.00	37.00	6,641.46	245,734.02
109	United Energy Trading, LLC	04/01/17	04/30/17	15.00	05/19/17	19.00	05/25/17	6.00	40.00	886,332.84	35,453,313.60
110	Antle Operating Company Inc.	05/01/17	05/31/17	15.50	06/16/17	16.00	06/23/17	7.00	38.50	3,174.90	122,233.65
111	Centerpoint Energy Services Inc	05/01/17	05/31/17	15.50	06/26/17	26.00	06/30/17	4.00	45.50	982.66	44,711.03
112	Centerpoint Energy Services Inc	05/01/17	05/31/17	15.50	06/15/17	15.00	06/26/17	11.00	41.50	3,510,745.82	145,695,951.53
113	Centerpoint Energy Services Inc	05/01/17	05/31/17	15.50	06/15/17	15.00	06/26/17	11.00	41.50	91,114.95	3,781,270.43
114	Har Ken Agent OK	05/01/17	05/31/17	15.50	06/16/17	16.00	06/23/17	7.00	38.50	404.50	15,573.25
115	Midwestern Gas Transmission	05/01/17	05/31/17	15.50	06/07/17	7.00	06/19/17	12.00	34.50	379.93	13,107.59
116	Orbit Gas Transmission Inc	05/01/17	05/31/17	15.50	06/16/17	16.00	06/22/17	6.00	37.50	944.63	35,423.63
117	Tennessee Gas Pipeline Co	05/01/17	05/31/17	15.50	06/13/17	13.00	06/22/17	9.00	37.50	193,277.04	7,247,889.00
118	Texas Gas Transmission Corporati	05/01/17	05/31/17	15.50	06/09/17	9.00	06/19/17	10.00	34.50	1,230,352.49	42,447,160.91
119	Trunkline Gas Company, LLC	05/01/17	05/31/17	15.50	06/10/17	10.00	06/20/17	10.00	35.50	7,009.30	248,830.15
120	United Energy Trading, LLC	05/01/17	05/31/17	15.50	06/15/17	15.00	06/26/17	11.00	41.50	573,654.19	23,806,648.89
121											
122										67,029,534	2,631,081,193
123											
124											39.25

To Schedule 1, Line 3

Atmos Energy Corporation-Kentucky
 Payroll Lead Days
 For the CWC Study Test Year Ended June 30, 2017

ATO-CWC4

Line No.	Start Morning	End Evening	No. of Days	Service Lag	Date Paid	Total		
	of 1st day of Pay Period	of Last Day of Pay Period				Payment Lag	Direct Payroll Lag	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	06/18/16	07/01/16	14.00	7.00	07/08/16	7.00	14.00	
2	07/02/16	07/15/16	14.00	7.00	07/22/16	7.00	14.00	
3	07/16/16	07/29/16	14.00	7.00	08/05/16	7.00	14.00	
4	07/30/16	08/12/16	14.00	7.00	08/19/16	7.00	14.00	
5	08/13/16	08/26/16	14.00	7.00	09/02/16	7.00	14.00	
6	08/27/16	09/09/16	14.00	7.00	09/16/16	7.00	14.00	
7	09/10/16	09/23/16	14.00	7.00	09/30/16	7.00	14.00	
8	09/24/16	10/07/16	14.00	7.00	10/14/16	7.00	14.00	
9	10/08/16	10/21/16	14.00	7.00	10/28/16	7.00	14.00	
10	10/22/16	11/04/16	14.00	7.00	11/11/16	7.00	14.00	
11	11/05/16	11/18/16	14.00	7.00	11/25/16	7.00	14.00	
12	11/19/16	12/02/16	14.00	7.00	12/09/16	7.00	14.00	
13	12/03/16	12/16/16	14.00	7.00	12/23/16	7.00	14.00	
14	12/17/16	12/30/16	14.00	7.00	01/06/17	7.00	14.00	
15	12/31/16	01/13/17	14.00	7.00	01/20/17	7.00	14.00	
16	01/14/17	01/27/17	14.00	7.00	02/03/17	7.00	14.00	
17	01/28/17	02/10/17	14.00	7.00	02/17/17	7.00	14.00	
18	02/11/17	02/24/17	14.00	7.00	03/03/17	7.00	14.00	
19	02/25/17	03/10/17	14.00	7.00	03/17/17	7.00	14.00	
20	03/11/17	03/24/17	14.00	7.00	03/31/17	7.00	14.00	
21	03/25/17	04/07/17	14.00	7.00	04/14/17	7.00	14.00	
22	04/08/17	04/21/17	14.00	7.00	04/28/17	7.00	14.00	
23	04/22/17	05/05/17	14.00	7.00	05/12/17	7.00	14.00	
24	05/06/17	05/19/17	14.00	7.00	05/26/17	7.00	14.00	
25	05/20/17	06/02/17	14.00	7.00	06/09/17	7.00	14.00	
26	06/03/17	06/16/17	14.00	7.00	06/23/17	7.00	14.00	
27	06/17/17	06/30/17	14.00	7.00	07/07/17	7.00	14.00	
28								
29	TOTAL PAYROLL DIRECT DEPOSIT WEIGHTED AVG EXPENSE LAG						14.00	
30								
31	<u>ACTUAL CHECKS WRITTEN:</u>							
32	Date				Clearing		Payroll Checks	
33	Paid		# of Days		from Pd Dt		Weighted Avg	
34	(e)		(h)		(i)			
35	Same day	06/23/17	0		0.00%		0.00	
36	Next day	06/26/17	3		12.00%		0.36	
37	2 days	08/27/17	4		34.00%		1.36	
38	3-7 days	6/23/17-7/2/17	9		40.00%		3.60	
39	8-14 days	7/3/17-7/9/17	16		10.00%		1.60	
40	> 2 weeks	7/10/17-	23		4.00%		0.92	
41								
42	Total Payroll Check Lag						7.84	
43								
44	% of Payroll Checks						0.80%	
45								
46	WEIGHTED AVERAGE OF ACTUAL PAYROLL CHECKS						0.06	
47								
48	TOTAL PAYROLL LAG						14.06	
49								
50	Period: 06/03/17 to 06/16/17 Paydate 06/23/17							

ATO-CWC5

**Atmos Energy Corporation-Kentucky
Other O&M Payment Lag
For the CWC Study Test Year Ended June 30, 2017**

Line No.	Description	Weighted \$ Days
	<i>a</i>	<i>b</i>
1	Other O&M Payment Lag Days:	17.86
2		
3	Check Clearing Lag Days:	<u>3.57</u>
4		
5	Total O&M Payment Lag Days:	<u><u>21.43</u></u>

Atmos Energy Corporation-Kentucky
 Other O&M Payment and Check Clearing Lag
 For the CWC Study Test Year Ended June 30, 2017

Line No.	Vendor	Invoice Date	Invoice Amount	Division 009 Amount	Payment Type	Service Period From	Service Period To	Midpoint Service	Date Paid	Payment lag	Weighted Payment Lag	Date Cleared	Clearing Lag	Weighted Clearing Lag		
		<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h</i>	<i>i</i>	= i - (h or b)	<i>j</i>	<i>k = (j * d)</i>	<i>l</i>	<i>m = (l - i)</i>	<i>n = (m * d)</i>
1	ADAMS HEATING AND AIR OF KY	17-Nov-16	4,200	4,200	CHECK	17-Nov-16	17-Nov-16	17-Nov-16	28-Nov-16	11	46,200	22-Dec-16	24	100,800		
2	AIRGAS USA LLC	19-Jul-16	239	239	CHECK	19-Jul-16	19-Jul-16	19-Jul-16	24-Aug-16	36	8,588	30-Aug-16	6	1,431		
3	AIRGAS USA LLC	31-Jul-16	23	23	CHECK	1-Jul-16	31-Jul-16	16-Jul-16	24-Aug-16	39	896	30-Aug-16	6	138		
4	AIRGAS USA LLC	31-Dec-16	575	575	CHECK	1-Dec-16	31-Dec-16	16-Dec-16	25-Jan-17	40	23,016	2-Feb-17	8	4,603		
5	AIRGAS USA LLC	11-Jan-17	413	413	CHECK	11-Jan-17	11-Jan-17	11-Jan-17	6-Feb-17	26	10,747	13-Feb-17	7	2,893		
6	AIRGAS USA LLC	24-Jan-17	1,014	1,014	CHECK	24-Jan-17	24-Jan-17	24-Jan-17	20-Feb-17	27	27,374	1-Mar-17	9	9,125		
7	AIRGAS USA LLC	10-Apr-17	476	476	CHECK	10-Apr-17	10-Apr-17	10-Apr-17	5-May-17	25	11,900	12-May-17	7	3,332		
8	AIRGAS USA LLC	24-Apr-17	19	19	CHECK	24-Apr-17	27-Apr-17	25-Apr-17	19-May-17	24	445	26-May-17	7	130		
9	ALLIANCE CONSULTING GROUP	31-Aug-16	2,170	2,170	Direct Depo	9-Aug-16	12-Aug-16	10-Aug-16	26-Sep-16	47	101,992	26-Sep-16	0	-		
10	AMBERS CLEANING LLC	11-Jul-16	130	130	CHECK	22-Jun-16	27-Jun-16	24-Jun-16	5-Aug-16	42	5,460	10-Aug-16	5	650		
11	AMBERS CLEANING LLC	1-Aug-16	867	867	CHECK	1-Jul-16	31-Jul-16	16-Jul-16	26-Aug-16	41	35,547	2-Sep-16	7	6,069		
12	AMBERS CLEANING LLC	24-Oct-16	115	115	CHECK	19-Oct-16	19-Oct-16	19-Oct-16	18-Nov-16	30	3,450	29-Nov-16	11	1,265		
13	AON RISK SERVICES SOUTHWEST INC	16-Dec-16	102	102	CHECK	7-Jan-17	7-Jan-18	8-Jul-17	28-Dec-16	(193)	(19,647)	6-Jan-17	9	916		
14	ARROW EXTERMINATORS INC	8-Aug-16	90	90	CHECK	8-Aug-16	8-Aug-16	8-Aug-16	17-Aug-16	9	807	24-Aug-16	7	627		
15	AT&T	26-Jul-16	846	846	CHECK	26-Jun-16	26-Jul-16	11-Jul-16	10-Aug-16	30	25,389	19-Aug-16	9	7,617		
16	AT&T	26-Aug-16	137	137	CHECK	26-Aug-16	25-Sep-16	10-Sep-16	29-Aug-16	(12)	(1,642)	9-Sep-16	11	1,505		
17	AT&T	26-Aug-16	731	731	CHECK	26-Aug-16	25-Sep-16	10-Sep-16	14-Sep-16	4	2,924	22-Sep-16	8	5,848		
18	AT&T	26-Oct-16	409	409	CHECK	26-Oct-16	25-Nov-16	10-Nov-16	23-Nov-16	13	5,320	30-Nov-16	7	2,865		
19	AT&T	26-Dec-16	153	153	CHECK	26-Dec-16	25-Jan-17	10-Jan-17	10-Jan-17	10	1,534	27-Jan-17	7	1,074		
20	AT&T	26-Dec-16	760	760	CHECK	26-Dec-16	25-Jan-17	10-Jan-17	18-Jan-17	8	6,078	26-Jan-17	8	6,078		
21	AT&T	26-Jan-17	569	569	CHECK	26-Jan-17	25-Feb-17	10-Feb-17	22-Feb-17	12	6,830	1-Mar-17	7	3,984		
22	AT&T	1-Feb-17	55	55	CHECK	1-Feb-17	28-Feb-17	14-Feb-17	10-Feb-17	(5)	(275)	21-Feb-17	11	606		
23	AT&T	26-Feb-17	732	732	CHECK	26-Feb-17	25-Mar-17	11-Mar-17	22-Mar-17	11	8,057	29-Mar-17	7	5,127		
24	AT&T	28-Mar-17	918	918	CHECK	16-Aug-16	16-Aug-16	16-Aug-16	31-Mar-17	227	208,386	7-Apr-17	7	6,426		
25	AT&T	1-Jun-17	452	70	CHECK	1-Jun-17	30-Jun-17	15-Jun-17	12-Jun-17	(4)	(280)	20-Jun-17	8	580		
26	AT&T	1-Jun-17	121,572	8,223	CHECK	1-Jun-17	30-Jun-17	15-Jun-17	16-Jun-17	1	6,223	23-Jun-17	7	43,583		
27	AT&T	1-Jun-17	62	62	CHECK	1-Jun-17	30-Jun-17	15-Jun-17	30-Jun-17	15	936	10-Jul-17	10	624		
28	AT&T MOBILITY	27-Feb-17	4,973	231	CHECK	15-Jan-17	14-Feb-17	30-Jan-17	15-May-17	105	24,234	23-May-17	8	1,846		
29	ATMOS ENERGY CORPORATION	8-Sep-16	8	8	CHECK	6-Aug-16	8-Sep-16	22-Aug-16	13-Sep-16	22	167	19-Sep-16	6	46		
30	ATMOS ENERGY CORPORATION	6-Dec-16	46	46	CHECK	4-Nov-16	5-Dec-16	19-Nov-16	19-Dec-16	30	1,369	21-Dec-16	2	91		
31	ATMOS ENERGY CORPORATION	18-Jan-17	401	401	CHECK	16-Dec-16	18-Jan-17	1-Jan-17	2-Feb-17	32	12,845	6-Feb-17	4	1,606		
32	AUTOMOTIVE RESOURCES INTERNAT	6-Feb-17	454,879	45,691	Direct Depo	1-Jan-17	31-Jan-17	16-Jan-17	7-Feb-17	22	1,005,208	7-Feb-17	0	-		
33	BAKER ELECTRIC INC	13-Nov-16	1,474	1,474	CHECK	13-Nov-16	13-Nov-16	13-Nov-16	7-Dec-16	24	35,383	4-Jan-17	28	41,281		
34	BAKER ELECTRIC INC	3-Jun-17	484	484	CHECK	3-Jun-17	3-Jun-17	3-Jun-17	28-Jun-17	25	12,096	17-Jul-17	19	9,193		
35	BANK OF AMERICA	16-Jul-16	177	177	EFT	16-Jun-16	13-Jul-16	29-Jun-16	28-Jul-16	29	5,138	28-Jul-16	0	-		
36	BANK OF AMERICA	16-Jul-16	119	43	EFT	16-Jun-16	5-Jul-16	25-Jun-16	28-Jul-16	33	1,421	28-Jul-16	0	-		
37	BANK OF AMERICA	16-Jul-16	1,492	981	EFT	17-Jun-16	12-Jul-16	29-Jun-16	28-Jul-16	29	28,444	28-Jul-16	0	-		
38	BANK OF AMERICA	16-Jul-16	132	132	EFT	20-Jun-16	11-Jul-16	30-Jun-16	28-Jul-16	28	3,706	28-Jul-16	0	-		
39	BANK OF AMERICA	16-Jul-16	140	85	EFT	16-Jun-16	29-Jun-16	22-Jun-16	28-Jul-16	36	3,045	28-Jul-16	0	-		
40	BANK OF AMERICA	16-Aug-16	25	25	EFT	26-Jul-16	26-Jul-16	26-Jul-16	30-Aug-16	35	875	30-Aug-16	0	-		
41	BANK OF AMERICA	16-Aug-16	488	254	EFT	25-Jul-16	15-Aug-16	4-Aug-16	30-Aug-16	26	6,604	30-Aug-16	0	-		
42	BANK OF AMERICA	16-Aug-16	335	285	EFT	14-Jul-16	11-Aug-16	28-Jul-16	30-Aug-16	33	9,408	30-Aug-16	0	-		
43	BANK OF AMERICA	16-Aug-16	124	124	EFT	1-Aug-16	11-Aug-16	6-Aug-16	30-Aug-16	24	2,974	30-Aug-16	0	-		
44	BANK OF AMERICA	16-Aug-16	193	150	EFT	29-Jul-16	12-Aug-16	5-Aug-16	30-Aug-16	25	3,750	30-Aug-16	0	-		
45	BANK OF AMERICA	16-Sep-16	20	20	EFT	31-Aug-16	31-Aug-16	31-Aug-16	28-Sep-16	28	560	28-Sep-16	0	-		

Atmos Energy Corporation-Kentucky
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Line No.	Vendor	Invoice Date	Invoice Amount	Division 009 Amount	Payment Type	Service Period From	Service Period To	Midpoint Service	Date Paid	Payment lag	Weighted Payment Lag	Date Cleared	Clearing Lag	Weighted Clearing Lag
46	BANK OF AMERICA	16-Sep-16	9	9	EFT	24-Aug-16	24-Aug-16	24-Aug-16	28-Sep-16	35	319	28-Sep-16	0	-
47	BANK OF AMERICA	16-Sep-16	208	113	EFT	16-Aug-16	12-Sep-16	29-Aug-16	28-Sep-16	30	3,401	28-Sep-16	0	-
48	BANK OF AMERICA	16-Sep-16	480	317	EFT	23-Aug-16	15-Sep-16	3-Sep-16	28-Sep-16	25	7,915	28-Sep-16	0	-
49	BANK OF AMERICA	16-Oct-16	331	331	EFT	29-Sep-16	3-Oct-16	1-Oct-16	28-Oct-16	27	8,950	28-Oct-16	0	-
50	BANK OF AMERICA	16-Oct-16	3,581	534	EFT	21-Sep-16	12-Oct-16	1-Oct-16	28-Oct-16	27	14,421	28-Oct-16	0	-
51	BANK OF AMERICA	16-Oct-16	628	57	EFT	26-Sep-16	10-Oct-16	3-Oct-16	28-Oct-16	25	1,435	28-Oct-16	0	-
52	BANK OF AMERICA	16-Nov-16	123	123	EFT	24-Oct-16	11-Nov-16	2-Nov-16	30-Nov-16	28	3,435	30-Nov-16	0	-
53	BANK OF AMERICA	16-Nov-16	296	249	EFT	13-Oct-16	28-Oct-16	20-Oct-16	30-Nov-16	41	10,198	30-Nov-16	0	-
54	BANK OF AMERICA	16-Nov-16	252	150	EFT	22-Oct-16	7-Nov-16	30-Oct-16	30-Nov-16	31	4,650	30-Nov-16	0	-
55	BANK OF AMERICA	16-Nov-16	145	145	EFT	12-Nov-16	12-Nov-16	12-Nov-16	30-Nov-16	18	2,614	30-Nov-16	0	-
56	BANK OF AMERICA	16-Nov-16	897	787	EFT	23-Sep-16	15-Nov-17	20-Apr-17	30-Nov-16	(141)	(111,016)	30-Nov-16	0	-
57	BANK OF AMERICA	16-Nov-16	49	49	EFT	17-Oct-16	8-Nov-16	28-Oct-16	30-Nov-16	33	1,817	30-Nov-16	0	-
58	BANK OF AMERICA	16-Nov-16	397	124	EFT	20-Oct-16	10-Nov-16	30-Oct-16	30-Nov-16	31	3,837	30-Nov-16	0	-
59	BANK OF AMERICA	16-Dec-16	150	150	EFT	1-Dec-16	1-Dec-16	1-Dec-16	30-Dec-16	29	4,350	30-Dec-16	0	-
60	BANK OF AMERICA	16-Dec-16	11	11	EFT	12-Dec-16	12-Dec-16	12-Dec-16	30-Dec-16	18	206	30-Dec-16	0	-
61	BANK OF AMERICA	16-Dec-16	111	101	EFT	22-Nov-16	1-Dec-16	26-Nov-16	30-Dec-16	34	3,434	30-Dec-16	0	-
62	BANK OF AMERICA	16-Dec-16	69	69	EFT	21-Nov-16	23-Nov-16	22-Nov-16	30-Dec-16	38	2,608	30-Dec-16	0	-
63	BANK OF AMERICA	16-Dec-16	759	547	EFT	23-Nov-16	8-Dec-16	30-Nov-16	30-Dec-16	30	16,418	30-Dec-16	0	-
64	BANK OF AMERICA	16-Dec-16	223	150	EFT	16-Nov-16	21-Nov-16	18-Nov-16	30-Dec-16	42	6,300	30-Dec-16	0	-
65	BANK OF AMERICA	16-Dec-16	54	54	EFT	21-Nov-16	14-Dec-16	2-Dec-16	30-Dec-16	28	1,511	30-Dec-16	0	-
66	BANK OF AMERICA	16-Dec-16	40	40	EFT	17-Nov-16	15-Dec-16	1-Dec-16	30-Dec-16	29	1,152	30-Dec-16	0	-
67	BANK OF AMERICA	16-Jan-17	183	133	EFT	7-Jan-17	10-Jan-17	8-Jan-17	30-Jan-17	22	2,936	30-Jan-17	0	-
68	BANK OF AMERICA	16-Jan-17	27	27	EFT	1-Jan-17	1-Jan-17	1-Jan-17	30-Jan-17	29	782	30-Jan-17	0	-
69	BANK OF AMERICA	16-Jan-17	45	45	EFT	23-Dec-16	8-Jan-17	31-Dec-16	30-Jan-17	30	1,351	30-Jan-17	0	-
70	BANK OF AMERICA	16-Jan-17	128	128	EFT	4-Jan-17	11-Jan-17	7-Jan-17	30-Jan-17	23	2,946	30-Jan-17	0	-
71	BANK OF AMERICA	16-Jan-17	301	301	EFT	27-Dec-16	13-Jan-17	4-Jan-17	30-Jan-17	26	7,829	30-Jan-17	0	-
72	BANK OF AMERICA	16-Jan-17	123	123	EFT	20-Dec-16	27-Dec-16	23-Dec-16	30-Jan-17	38	4,674	30-Jan-17	0	-
73	BANK OF AMERICA	16-Feb-17	554	314	EFT	18-Jan-17	14-Feb-17	31-Jan-17	28-Feb-17	28	8,787	28-Feb-17	0	-
74	BANK OF AMERICA	16-Feb-17	48	48	EFT	20-Jan-17	20-Jan-17	20-Jan-17	28-Feb-17	39	1,879	28-Feb-17	0	-
75	BANK OF AMERICA	16-Feb-17	1,316	1,092	EFT	16-Jan-17	14-Feb-17	30-Jan-17	28-Feb-17	29	31,677	28-Feb-17	0	-
76	BANK OF AMERICA	16-Feb-17	334	287	EFT	30-Jan-17	13-Feb-17	6-Feb-17	28-Feb-17	22	6,303	28-Feb-17	0	-
77	BANK OF AMERICA	16-Feb-17	173	57	EFT	18-Jan-17	31-Jan-17	24-Jan-17	28-Feb-17	35	1,997	28-Feb-17	0	-
78	BANK OF AMERICA	16-Feb-17	380	380	EFT	16-Jan-17	8-Feb-17	27-Jan-17	28-Feb-17	32	12,167	28-Feb-17	0	-
79	BANK OF AMERICA	16-Feb-17	32	32	EFT	6-Feb-17	6-Feb-17	6-Feb-17	28-Feb-17	22	700	28-Feb-17	0	-
80	BANK OF AMERICA	16-Mar-17	288	288	EFT	15-Feb-17	15-Mar-17	1-Mar-17	28-Mar-17	27	7,769	28-Mar-17	0	-
81	BANK OF AMERICA	16-Mar-17	375	338	EFT	24-Feb-17	14-Mar-17	5-Mar-17	28-Mar-17	23	7,766	28-Mar-17	0	-
82	BANK OF AMERICA	16-Mar-17	1,098	1,098	EFT	8-Jan-17	19-May-17	14-Mar-17	28-Mar-17	14	15,349	28-Mar-17	0	-
83	BANK OF AMERICA	16-Mar-17	167	167	EFT	7-Mar-17	13-Mar-17	10-Mar-17	28-Mar-17	18	3,002	28-Mar-17	0	-
84	BANK OF AMERICA	16-Apr-17	192	192	EFT	31-Mar-17	31-Mar-17	31-Mar-17	28-Apr-17	28	5,388	28-Apr-17	0	-
85	BANK OF AMERICA	16-Apr-17	66	66	EFT	16-Mar-17	28-Mar-17	22-Mar-17	28-Apr-17	37	2,455	28-Apr-17	0	-
86	BANK OF AMERICA	16-May-17	1,254	1,254	EFT	14-Apr-17	2-May-17	23-Apr-17	30-May-17	37	46,387	30-May-17	0	-
87	BANK OF AMERICA	16-May-17	1,165	907	EFT	14-Apr-17	3-May-17	23-Apr-17	30-May-17	37	33,552	30-May-17	0	-
88	BANK OF AMERICA	16-May-17	52	52	EFT	8-May-17	8-May-17	8-May-17	30-May-17	22	1,144	30-May-17	0	-
89	BANK OF AMERICA	16-May-17	153	153	EFT	19-Apr-17	11-May-17	30-Apr-17	30-May-17	30	4,588	30-May-17	0	-
90	BANK OF AMERICA	16-May-17	270	235	EFT	18-Apr-17	2-May-17	25-Apr-17	30-May-17	35	8,221	30-May-17	0	-
91	BANK OF AMERICA	16-May-17	368	368	EFT	19-Apr-17	4-May-17	26-Apr-17	30-May-17	34	12,498	30-May-17	0	-

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Line No.	Vendor	Invoice Date	Invoice Amount	Division 009 Amount	Payment Type	Service Period From	Service Period To	Midpoint Service	Date Paid	Payment lag	Weighted Payment Lag	Date Cleared	Clearing Lag	Weighted Clearing Lag
92	BANK OF AMERICA	16-May-17	45	45	EFT	1-May-17	1-May-17	1-May-17	30-May-17	29	1,295	30-May-17	0	-
93	BANK OF AMERICA	16-May-17	461	461	EFT	19-Apr-17	10-May-17	29-Apr-17	30-May-17	31	14,293	30-May-17	0	-
94	BANK OF AMERICA	16-Jun-17	101	4	EFT	30-May-17	12-Jun-17	5-Jun-17	28-Jun-17	23	100	28-Jun-17	0	-
95	BANK OF AMERICA	16-Jun-17	196	196	EFT	16-May-17	5-Jun-17	26-May-17	28-Jun-17	33	6,469	28-Jun-17	0	-
96	BANK OF AMERICA	16-Jun-17	571	16	EFT	14-May-17	6-May-17	10-May-17	28-Jun-17	49	767	28-Jun-17	0	-
97	BANK OF AMERICA	16-Jun-17	148	148	EFT	19-May-17	24-May-17	21-May-17	28-Jun-17	38	5,842	28-Jun-17	0	-
98	BANK OF AMERICA	16-Jun-17	219	53	EFT	30-May-17	15-Jun-17	7-Jun-17	28-Jun-17	21	1,109	28-Jun-17	0	-
99	BANK OF AMERICA	16-Jun-17	602	602	EFT	17-May-17	24-May-17	20-May-17	28-Jun-17	39	23,492	28-Jun-17	0	-
100	BANK OF AMERICA	16-Jun-17	7	7	EFT	31-May-17	31-May-17	31-May-17	28-Jun-17	28	196	28-Jun-17	0	-
101	BAYOU ENGINEERING COMPANY INC	17-Nov-16	241	241	Direct Depo	11-Nov-16	11-Nov-16	11-Nov-16	12-Dec-16	31	7,478	12-Dec-16	0	-
102	BAYOU ENGINEERING COMPANY INC	30-Nov-16	146	146	Direct Depo	21-Nov-16	21-Nov-16	21-Nov-16	27-Dec-16	36	5,266	27-Dec-16	0	-
103	BAYOU ENGINEERING COMPANY INC	1-May-17	170	170	Direct Depo	25-Apr-17	27-Apr-17	26-Apr-17	26-May-17	30	5,100	26-May-17	0	-
104	Bertotti, Daniel P (Danny)	31-Aug-16	1,364	1,152	Direct Depo	13-Jul-16	23-Aug-16	2-Aug-16	2-Sep-16	31	35,719	2-Sep-16	0	-
105	Blackburn, Jack B (Jack)	6-Mar-17	56	56	Direct Depo	20-Jan-17	2-Mar-17	9-Feb-17	7-Mar-17	26	1,445	7-Mar-17	0	-
106	BOWLING GREEN MUNICIPAL UTILITIE	17-Jan-17	52	52	CHECK	14-Dec-16	17-Jan-17	31-Dec-16	3-Feb-17	34	1,758	14-Feb-17	11	569
107	Burkeen, Timothy W (Tim)	1-Nov-16	184	175	CHECK	4-Oct-16	28-Oct-16	16-Oct-16	2-Nov-16	17	2,974	10-Nov-16	8	1,400
108	CAMPBELLSVILLE WATER AND SEWEI	10-Aug-16	21	21	CHECK	11-Jul-16	10-Aug-16	26-Jul-16	12-Sep-16	48	995	20-Sep-16	8	166
109	CHAMBER OF COMMERCE	1-Jul-16	300	300	CHECK	1-Jul-16	30-Jun-17	30-Dec-16	22-Jul-16	(161)	(48,300)	1-Aug-16	10	3,000
110	CHAMBER OF COMMERCE	1-Dec-16	2,999	2,999	CHECK	1-Dec-16	30-Nov-17	1-Jun-17	21-Dec-16	(162)	(485,903)	6-Jan-17	16	47,990
111	CHAMBER OF COMMERCE	28-Dec-16	750	750	CHECK	1-Jan-17	31-Dec-17	2-Jul-17	11-Jan-17	(172)	(129,000)	23-Jan-17	12	9,000
112	CHAMBER OF COMMERCE	10-Jan-17	595	595	CHECK	26-Jan-17	27-Jan-17	26-Jan-17	16-Jan-17	(11)	(6,545)	25-Jan-17	9	5,355
113	Chidester, George L (Butch)	21-Oct-16	1,420	1,420	Direct Depo	1-Sep-16	23-Sep-16	12-Sep-16	25-Oct-16	43	61,042	25-Oct-16	0	-
114	CITY OF DANVILLE	15-Aug-16	101	101	CHECK	1-Jul-16	31-Aug-16	31-Jul-16	2-Sep-16	33	3,326	8-Sep-16	6	605
115	CITY OF RUSSELLVILLE	13-Jun-16	27	27	CHECK	11-May-16	13-Jun-16	27-May-16	5-Jul-16	39	1,046	11-Jul-16	6	161
116	Clark, Joseph G (Joe)	1-Feb-17	117	117	Direct Depo	4-Jan-17	31-Jan-17	17-Jan-17	3-Feb-17	17	1,984	3-Feb-17	0	-
117	CLEAN GREEN PORTA POTTIES LLC	9-Oct-16	117	117	CHECK	10-Jul-16	6-Aug-16	23-Jul-16	2-Nov-16	102	11,893	15-Nov-16	13	1,516
118	CLEAN GREEN PORTA POTTIES LLC	5-Jun-17	126	126	CHECK	1-May-17	28-May-17	14-May-17	30-Jun-17	47	5,941	17-Jul-17	17	2,149
119	Close, Michael W (Mike)	7-Sep-16	778	778	Direct Depo	8-Aug-16	1-Sep-16	20-Aug-16	9-Sep-16	20	15,569	9-Sep-16	0	-
120	Coleman, McKinley W	31-Jan-17	42	42	CHECK	30-Jan-17	30-Jan-17	30-Jan-17	3-Feb-17	4	169	13-Feb-17	10	423
121	COMCAST CABLEVISION	22-Feb-17	235	235	CHECK	26-Feb-17	25-Mar-17	11-Mar-17	8-Mar-17	(4)	(940)	20-Mar-17	12	2,819
122	CORNERSTONE CONTROLS INC	14-Sep-16	120	120	Direct Depo	14-Sep-16	14-Sep-16	14-Sep-16	11-Oct-16	27	3,235	11-Oct-16	0	-
123	COX GWEN	6-Sep-16	725	725	CHECK	1-Sep-16	30-Sep-16	15-Sep-16	9-Sep-16	(7)	(5,075)	19-Sep-16	10	7,250
124	Cox, Matthew T	2-Feb-17	189	189	Direct Depo	23-Jan-17	27-Jan-17	25-Jan-17	3-Feb-17	9	1,700	3-Feb-17	0	-
125	Crowe, Janice F	29-Nov-16	342	342	Direct Depo	15-Nov-16	16-Nov-16	15-Nov-16	1-Dec-16	16	5,469	1-Dec-16	0	-
126	CROWN CASTLE GT COMPANY LLC	1-May-17	575	575	Direct Depo	1-May-17	31-May-17	16-May-17	25-May-17	9	5,175	25-May-17	0	-
127	CROWN CASTLE SOUTH LLC	1-Jan-17	528	528	Direct Depo	1-Jan-17	31-Jan-17	16-Jan-17	25-Jan-17	9	4,756	25-Jan-17	0	-
128	CROWN COMMUNICATION LLC	1-Apr-17	586	586	CHECK	1-May-17	31-May-17	16-May-17	24-Apr-17	(22)	(12,902)	1-May-17	7	4,105
129	CRS ONE SOURCE	25-May-16	117	117	Direct Depo	25-May-16	25-May-16	25-May-16	5-Aug-16	72	8,456	5-Aug-16	0	-
130	D AND S CONCRETE SERVICE LLC	5-Aug-16	720	720	CHECK	5-Aug-16	5-Aug-16	5-Aug-16	29-Aug-16	24	17,280	7-Sep-16	9	6,480
131	DIRECTV INC	31-May-17	162	162	CHECK	30-May-17	29-Jun-17	14-Jun-17	9-Jun-17	(5)	(810)	19-Jun-17	10	1,621
132	DITCH WITCH MID STATES	9-Sep-15	755	755	CHECK	9-Sep-15	9-Sep-15	9-Sep-15	1-Feb-17	511	385,585	9-Feb-17	8	6,037
133	DITCH WITCH MID STATES	30-Nov-16	181	181	CHECK	1-Jun-15	1-Jun-15	1-Jun-15	1-Feb-17	611	110,652	9-Feb-17	8	1,449
134	DRISKILLS QUALITY CLEANING	1-Mar-17	150	150	CHECK	3-Feb-17	24-Feb-17	13-Feb-17	27-Mar-17	42	6,300	10-Apr-17	14	2,100
135	EGW UTILITIES INC	8-Aug-16	147	147	Direct Depo	8-Aug-16	8-Aug-16	8-Aug-16	2-Sep-16	25	3,684	2-Sep-16	0	-
136	EGW UTILITIES INC	17-Feb-17	388	388	Direct Depo	17-Feb-17	17-Feb-17	17-Feb-17	14-Mar-17	25	9,690	14-Mar-17	0	-
137	ELECTRIC PLANT BOARD	1-Mar-17	61	61	CHECK	14-Mar-17	14-Apr-17	29-Mar-17	29-Mar-17	(1)	(61)	5-Apr-17	7	424

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138	ELECTRIC PLANT BOARD	14-May-17	67	67	CHECK	14-May-17	14-Jun-17	29-May-17	26-May-17	(4)	(266)	1-Jun-17	6	399
139	ELEMENT FLEET	11-Oct-16	2,303,177	37,442	Direct Depo	1-Sep-16	30-Sep-16	15-Sep-16	13-Oct-16	29	1,084,319	13-Oct-16	0	-
140	ERB EQUIPMENT COMPANY INC	11-Jan-17	42	42	CHECK	11-Jan-17	11-Jan-17	11-Jan-17	31-Mar-17	79	3,289	10-Apr-17	10	416
141	ERB EQUIPMENT COMPANY INC	26-Jan-17	714	714	CHECK	26-Jan-17	26-Jan-17	26-Jan-17	8-Feb-17	13	9,283	14-Feb-17	6	4,284
142	FIRST-LINE FIRE EXTINGUISHER CO	9-Aug-16	742	742	CHECK	9-Aug-16	9-Aug-16	9-Aug-16	6-Sep-16	28	20,774	13-Sep-16	7	5,194
143	Flick, Robert K	11-Jan-17	207	207	Direct Depo	6-Jan-17	7-Jan-16	7-Jul-16	17-Jan-17	194	40,125	17-Jan-17	0	-
144	Flick, Robert K	11-Apr-17	83	83	Direct Depo	3-Apr-17	11-Apr-17	7-Apr-17	13-Apr-17	6	497	13-Apr-17	0	-
145	FRANCOTYP POSTALIA INC	14-Nov-16	143	143	CHECK	14-Nov-16	13-Feb-17	29-Dec-16	27-Jan-17	29	4,150	7-Feb-17	11	1,574
146	FRANCOTYP POSTALIA INC	14-May-17	143	143	CHECK	14-May-17	13-Aug-17	28-Jun-17	7-Jun-17	(22)	(3,148)	14-Jun-17	7	1,002
147	FRANKLIN ELECTRIC PLANT BOARD	15-Aug-16	31	31	CHECK	13-Jul-16	15-Aug-16	29-Jul-16	2-Sep-16	35	1,091	8-Sep-16	6	187
148	FURGERSON ENTERPRIZES LLC	4-Feb-17	300	300	CHECK	1-Jan-17	31-Jan-17	16-Jan-17	8-Feb-17	23	6,900	15-Feb-17	7	2,100
149	GEORG FISCHER CENTRAL PLASTICS	9-Dec-16	177	177	Direct Depo	9-Dec-16	9-Dec-16	9-Dec-16	30-Jan-17	52	9,181	30-Jan-17	0	-
150	GLASGOW BARREN COUNTY CHAMBE	20-Jan-17	2,500	2,500	CHECK	1-Jan-17	31-Dec-17	2-Jul-17	8-Feb-17	(144)	(360,000)	1-Mar-17	21	52,500
151	GLASGOW WATER COMPANY	3-Aug-16	36	36	CHECK	30-Jun-16	3-Aug-16	17-Jul-16	29-Aug-16	43	1,568	7-Sep-16	9	328
152	GLASGOW WATER COMPANY	1-May-17	23	23	CHECK	28-Mar-17	1-May-17	14-Apr-17	15-May-17	31	725	23-May-17	8	187
153	GO RECYCLING	1-Apr-17	360	360	CHECK	1-Apr-17	30-Jun-17	16-May-17	5-Apr-17	(41)	(14,760)	11-Apr-17	6	2,160
154	GRAYSON JANITORIAL SERVICE	12-Sep-16	185	185	CHECK	1-Sep-16	30-Sep-16	15-Sep-16	7-Oct-16	22	4,070	14-Oct-16	7	1,295
155	GREATER OWENSBORO ECONOMIC D	15-Jul-16	10,000	10,000	CHECK	15-Jul-16	14-Jul-17	13-Jan-17	25-Jul-16	(172)	(1,720,000)	10-Aug-16	16	160,000
156	GREATER OWENSBORO REALTOR AS	3-Jan-17	256	256	CHECK	1-Jan-17	31-Dec-17	2-Jul-17	6-Jan-17	(177)	(45,312)	18-Jan-17	12	3,072
157	GUARANTEE PEST CONTROL COMPAI	31-Oct-16	100	100	CHECK	12-Oct-16	12-Oct-16	12-Oct-16	9-Nov-16	28	2,800	17-Nov-16	8	800
158	HARD TEN GROUP LLC	1-Sep-16	23,250	18,135	CHECK	1-Sep-16	30-Sep-16	15-Sep-16	21-Sep-16	6	108,810	28-Sep-16	7	126,945
159	HARRIS MCBURNEY COMPANY INC	10-Jul-16	1,663	1,663	Direct Depo	10-Jul-16	16-Jul-16	13-Jul-16	4-Aug-16	22	36,586	4-Aug-16	0	-
160	HARRIS MCBURNEY COMPANY INC	23-Jul-16	1,381	1,381	Direct Depo	17-Jul-16	23-Jul-16	20-Jul-16	17-Aug-16	28	38,664	17-Aug-16	0	-
161	HARRIS MCBURNEY COMPANY INC	27-Aug-16	2,344	2,344	Direct Depo	21-Aug-16	27-Aug-16	24-Aug-16	21-Sep-16	28	65,621	21-Sep-16	0	-
162	HARRIS MCBURNEY COMPANY INC	12-Nov-16	6,816	6,816	Direct Depo	6-Nov-16	12-Nov-16	9-Nov-16	7-Dec-16	28	190,837	7-Dec-16	0	-
163	HARRIS MCBURNEY COMPANY INC	26-Nov-16	541	541	Direct Depo	20-Nov-16	26-Nov-16	23-Nov-16	21-Dec-16	28	15,154	21-Dec-16	0	-
164	HARRIS MCBURNEY COMPANY INC	24-Dec-16	2,029	2,029	Direct Depo	18-Dec-16	24-Dec-16	21-Dec-16	18-Jan-17	28	58,820	18-Jan-17	0	-
165	HARRIS MCBURNEY COMPANY INC	26-Jan-17	2,306	2,306	Direct Depo	22-Jan-17	28-Jan-17	25-Jan-17	22-Feb-17	28	64,557	22-Feb-17	0	-
166	HARRIS MCBURNEY COMPANY INC	25-Feb-17	3,319	3,319	Direct Depo	19-Feb-17	25-Feb-17	22-Feb-17	22-Mar-17	28	92,942	22-Mar-17	0	-
167	HARRIS MCBURNEY COMPANY INC	11-Mar-17	1,177	1,177	Direct Depo	5-Mar-17	11-Mar-17	8-Mar-17	5-Apr-17	28	32,968	5-Apr-17	0	-
168	HARRIS MCBURNEY COMPANY INC	6-May-17	1,338	1,338	Direct Depo	30-Apr-17	6-May-17	3-May-17	31-May-17	28	37,453	31-May-17	0	-
169	HARRIS MCBURNEY COMPANY INC	13-May-17	2,959	2,959	Direct Depo	7-May-17	13-May-17	10-May-17	7-Jun-17	28	82,840	7-Jun-17	0	-
170	HAWKEYE HELICOPTER LLC	27-Feb-17	1,598	1,598	Direct Depo	22-Feb-17	24-Feb-17	23-Feb-17	9-Mar-17	14	22,375	9-Mar-17	0	-
171	HEATH CONSULTANTS INC	6-Aug-16	1,170	1,170	Direct Depo	1-Aug-16	5-Aug-16	3-Aug-16	31-Aug-16	28	32,768	31-Aug-16	0	-
172	HEATH CONSULTANTS INC	13-Aug-16	3,457	3,457	Direct Depo	8-Aug-16	12-Aug-16	10-Aug-16	7-Sep-16	28	96,785	7-Sep-16	0	-
173	HEATH CONSULTANTS INC	8-Oct-16	3,593	3,593	Direct Depo	2-Oct-16	8-Oct-16	5-Oct-16	2-Nov-16	28	100,607	2-Nov-16	0	-
174	HEATH CONSULTANTS INC	15-Oct-16	1,054	1,054	Direct Depo	10-Oct-16	15-Oct-16	12-Oct-16	9-Nov-16	28	29,509	9-Nov-16	0	-
175	HEATH CONSULTANTS INC	22-Oct-16	1,316	1,316	Direct Depo	16-Oct-16	21-Oct-16	18-Oct-16	16-Nov-16	29	38,167	16-Nov-16	0	-
176	HEATH CONSULTANTS INC	22-Oct-16	1,304	1,304	Direct Depo	17-Oct-16	22-Oct-17	20-Apr-17	16-Nov-16	(155)	(202,089)	16-Nov-16	0	-
177	HEATH CONSULTANTS INC	29-Oct-16	4,670	4,670	Direct Depo	24-Oct-16	28-Oct-16	26-Oct-16	23-Nov-16	28	130,771	23-Nov-16	0	-
178	HEATH CONSULTANTS INC	5-Nov-16	1,464	1,464	Direct Depo	31-Oct-16	4-Nov-16	2-Nov-16	30-Nov-16	28	40,984	30-Nov-16	0	-
179	HEATH CONSULTANTS INC	5-Nov-16	2,160	2,160	Direct Depo	31-Oct-16	4-Nov-16	2-Nov-16	30-Nov-16	28	60,476	30-Nov-16	0	-
180	HEATH CONSULTANTS INC	5-Nov-16	1,250	1,250	Direct Depo	31-Oct-16	4-Nov-16	2-Nov-16	30-Nov-16	28	35,007	30-Nov-16	0	-
181	HEATH CONSULTANTS INC	26-Nov-16	733	733	Direct Depo	21-Nov-16	23-Nov-16	22-Nov-16	21-Dec-16	29	21,245	21-Dec-16	0	-
182	HEATH CONSULTANTS INC	17-Dec-16	5,487	5,487	Direct Depo	11-Dec-16	17-Dec-16	14-Dec-16	11-Jan-17	28	153,649	11-Jan-17	0	-
183	HEATH CONSULTANTS INC	17-Dec-16	1,707	1,707	Direct Depo	12-Dec-16	17-Dec-16	14-Dec-16	11-Jan-17	28	47,783	11-Jan-17	0	-

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184	HEATH CONSULTANTS INC	4-Feb-17	642	642	Direct Depo	23-Jan-17	27-Jan-17	25-Jan-17	24-Feb-17	30	19,266	24-Feb-17	0	-
185	HEATH CONSULTANTS INC	4-Feb-17	2,958	2,958	Direct Depo	23-Jan-17	28-Jan-17	25-Jan-17	22-Feb-17	28	82,810	22-Feb-17	0	-
186	HEATH CONSULTANTS INC	11-Feb-17	1,825	1,825	Direct Depo	6-Feb-17	10-Feb-17	8-Feb-17	28-Feb-17	20	36,504	28-Feb-17	0	-
187	HEATH CONSULTANTS INC	11-Mar-17	2,704	2,704	Direct Depo	6-Mar-17	11-Mar-17	8-Mar-17	4-Apr-17	27	73,008	4-Apr-17	0	-
188	HEATH CONSULTANTS INC	22-Apr-17	2,501	2,501	Direct Depo	10-Apr-17	15-Apr-17	12-Apr-17	19-May-17	37	92,544	19-May-17	0	-
189	HEATH CONSULTANTS INC	22-Apr-17	3,955	3,955	Direct Depo	10-Apr-17	14-Apr-17	12-Apr-17	19-May-17	37	146,320	19-May-17	0	-
190	HOME BUILDERS ASSOCIATION	6-Jun-17	500	500	CHECK	6-Jun-17	6-Jun-17	6-Jun-17	9-Jun-17	3	1,500	3-Jul-17	24	12,000
191	HOPKINSVILLE ELECTRIC SYSTEM	8-Sep-16	34	34	CHECK	8-Aug-16	8-Sep-16	23-Aug-16	5-Oct-16	43	1,453	13-Oct-16	8	270
192	Hunton, James B (Brandon)	1-Aug-16	927	927	Direct Depo	6-Sep-16	9-Sep-16	7-Sep-16	5-Aug-16	(34)	(31,514)	5-Aug-16	0	-
193	Hurst, Byford L	24-Aug-16	53	53	CHECK	24-Aug-16	24-Aug-16	24-Aug-16	26-Aug-16	2	107	7-Sep-16	12	641
194	INDUSTRIAL PARK DISTRIBUTORS	7-Mar-17	127	127	CHECK	7-Mar-17	7-Mar-17	7-Mar-17	28-Jun-17	113	14,371	10-Jul-17	28	1,526
195	INDUSTRIAL TRAINING SERVICES INC	18-Jul-16	88	88	CHECK	13-Jul-16	13-Jul-16	13-Jul-16	12-Aug-16	30	2,641	19-Aug-16	7	616
196	INFOSOURCE	1-Dec-16	75	75	CHECK	1-Dec-16	1-Dec-16	1-Dec-16	7-Dec-16	6	450	12-Jan-17	36	2,700
197	INTER COUNTY ENERGY	1-Jul-16	25	25	CHECK	1-Jun-16	1-Jul-16	16-Jun-16	1-Aug-16	46	1,162	9-Aug-16	8	202
198	INTER COUNTY ENERGY	27-Aug-16	12	12	CHECK	10-Jul-16	10-Aug-16	25-Jul-16	9-Sep-16	46	536	20-Sep-16	11	128
199	INTER COUNTY ENERGY	27-Oct-16	11	11	CHECK	10-Sep-16	10-Oct-16	25-Sep-16	11-Nov-16	47	528	22-Nov-16	11	124
200	INTER COUNTY ENERGY	15-Nov-16	14	14	CHECK	15-Oct-16	15-Nov-16	30-Oct-16	19-Dec-16	50	723	29-Dec-16	10	145
201	INTER COUNTY ENERGY	19-Dec-16	24	24	CHECK	1-Nov-16	1-Dec-16	16-Nov-16	3-Jan-17	48	1,131	12-Jan-17	9	212
202	INTER COUNTY ENERGY	27-May-17	11	11	CHECK	10-Apr-16	10-May-16	25-Apr-16	9-Jun-17	410	4,707	19-Jun-17	10	115
203	JACKSON PURCHASE ENERGY CORP	22-Jul-16	11	11	CHECK	13-Jun-16	15-Jul-16	29-Jun-16	29-Jul-16	30	331	8-Aug-16	10	110
204	JACKSON PURCHASE ENERGY CORP	22-Aug-16	23	23	CHECK	14-Jul-16	15-Aug-16	30-Jul-16	2-Sep-16	34	792	8-Sep-16	6	140
205	JACKSON PURCHASE ENERGY CORP	18-Nov-16	24	24	CHECK	14-Oct-16	10-Nov-16	27-Oct-16	2-Dec-16	36	849	12-Dec-16	10	236
206	JACKSON PURCHASE ENERGY CORP	13-Dec-16	30	30	CHECK	3-Nov-16	5-Dec-16	19-Nov-16	3-Jan-17	45	1,341	11-Jan-17	8	238
207	JACKSON PURCHASE ENERGY CORP	30-Jan-17	28	28	CHECK	20-Dec-16	25-Jan-17	7-Jan-17	13-Feb-17	37	1,035	22-Feb-17	9	252
208	JACKSON PURCHASE ENERGY CORP	18-Apr-17	21	21	CHECK	23-Mar-17	18-Apr-17	5-Apr-17	8-May-17	33	696	16-May-17	8	169
209	Jones, Sean D	12-May-17	856	856	Direct Depo	7-May-16	11-May-16	9-May-16	16-May-17	372	318,603	16-May-17	0	-
210	KENERGY CORP	14-Jul-16	99	99	CHECK	9-Jun-16	14-Jul-16	26-Jun-16	29-Jul-16	33	3,254	5-Aug-16	7	690
211	KENERGY CORP	19-Jul-16	39	39	CHECK	17-Jun-16	19-Jul-16	3-Jul-16	19-Aug-16	47	1,850	29-Aug-16	10	394
212	KENERGY CORP	3-Aug-16	35	35	CHECK	24-Jun-16	3-Aug-16	14-Jul-16	26-Aug-16	43	1,499	6-Sep-16	11	384
213	KENERGY CORP	13-Sep-16	57	57	CHECK	13-Aug-16	13-Sep-16	28-Aug-16	19-Oct-16	52	2,986	25-Oct-16	6	345
214	KENERGY CORP	13-Oct-16	41	41	CHECK	13-Sep-16	13-Oct-16	28-Sep-16	18-Nov-16	51	2,106	29-Nov-16	11	454
215	KENERGY CORP	13-Oct-16	29	29	CHECK	13-Sep-16	13-Oct-16	28-Sep-16	18-Nov-16	51	1,488	29-Nov-16	11	321
216	KENERGY CORP	20-Oct-16	2,647	1,323	CHECK	24-Sep-16	20-Oct-16	7-Oct-16	2-Dec-16	56	74,104	9-Dec-16	7	9,263
217	KENERGY CORP	13-Nov-16	28	28	CHECK	13-Oct-16	13-Nov-16	28-Oct-16	19-Dec-16	52	1,451	29-Dec-16	10	279
218	KENERGY CORP	13-Nov-16	28	28	CHECK	13-Oct-16	13-Nov-16	28-Oct-16	19-Dec-16	52	1,462	29-Dec-16	10	281
219	KENERGY CORP	24-Nov-16	29	29	CHECK	24-Oct-16	24-Nov-16	8-Nov-16	3-Jan-17	56	1,601	10-Jan-17	7	200
220	KENERGY CORP	11-Jan-17	35	35	CHECK	12-Dec-16	11-Jan-17	27-Dec-16	17-Feb-17	52	1,794	24-Feb-17	7	242
221	KENERGY CORP	16-Jan-17	40	40	CHECK	15-Dec-16	16-Jan-17	31-Dec-16	20-Feb-17	51	2,034	28-Feb-17	8	319
222	KENERGY CORP	20-Jan-17	72	72	CHECK	19-Dec-16	20-Jan-17	4-Jan-17	22-Feb-17	49	3,539	2-Mar-17	8	578
223	KENERGY CORP	27-Jan-17	36	36	CHECK	25-Dec-16	27-Jan-17	10-Jan-17	27-Feb-17	48	1,730	7-Mar-17	8	288
224	KENERGY CORP	31-Jan-17	27	27	CHECK	30-Dec-16	31-Jan-17	15-Jan-17	1-Mar-17	45	1,233	7-Mar-17	6	164
225	KENERGY CORP	7-Mar-17	42	21	CHECK	3-Feb-17	7-Mar-17	19-Feb-17	3-Apr-17	43	906	11-Apr-17	8	169
226	KENTUCKY 811	15-Jul-16	7,934	7,934	Direct Depo	1-Jun-16	30-Jun-16	15-Jun-16	9-Aug-16	55	436,392	9-Aug-16	0	-
227	King, Daniel L	19-May-17	122	72	Direct Depo	25-Apr-17	18-May-17	6-May-17	23-May-17	17	1,231	23-May-17	0	-
228	KNIGHTS MECHANICAL LLC	1-Apr-17	245	245	CHECK	23-Mar-17	23-Mar-17	23-Mar-17	26-Apr-17	34	8,330	3-May-17	7	1,715
229	KU ENERGY CORPORATION	31-Jan-17	69	69	CHECK	28-Dec-16	30-Jan-17	13-Jan-17	13-Feb-17	31	2,154	21-Feb-17	8	556

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230	KU ENERGY CORPORATION	1-Jun-17	0	0	CHECK	28-Apr-17	1-Jun-17	15-May-17	9-Jun-17	25	4	19-Jun-17	10	2
231	LG AND E NATURAL PLAINS ENERGY	15-Aug-16	30	30	CHECK	14-Jul-16	12-Aug-16	28-Jul-16	26-Aug-16	29	882	6-Sep-16	11	335
232	LINDON REALTY LLC	1-Jun-17	10,164	1,321	CHECK	1-Jun-17	30-Jun-17	15-Jun-17	31-May-17	(16)	(21,141)	7-Jun-17	7	9,249
233	Lowe, Brett P	6-Sep-16	778	688	Direct Depo	5-Aug-16	1-Sep-16	18-Aug-16	8-Sep-16	21	14,453	8-Sep-16	0	-
234	MADISONVILLE MUNICIPAL UTILITIES	2-Aug-16	32	32	CHECK	5-Jul-16	2-Aug-16	19-Jul-16	22-Aug-16	34	1,099	31-Aug-16	9	291
235	MADISONVILLE MUNICIPAL UTILITIES	22-Aug-16	93	93	CHECK	20-Jul-16	22-Aug-16	5-Aug-16	2-Sep-16	28	2,592	8-Sep-16	6	555
236	MADISONVILLE MUNICIPAL UTILITIES	16-Dec-16	85	85	CHECK	17-Nov-16	16-Dec-16	1-Dec-16	3-Jan-17	33	2,795	12-Jan-17	9	762
237	MADISONVILLE MUNICIPAL UTILITIES	3-Apr-17	783	470	CHECK	1-Mar-17	3-Apr-17	17-Mar-17	24-Apr-17	38	17,860	3-May-17	9	4,230
238	MADISONVILLE MUNICIPAL UTILITIES	2-May-17	32	32	CHECK	4-Apr-17	2-May-17	18-Apr-17	19-May-17	31	990	30-May-17	11	351
239	MADISONVILLE MUNICIPAL UTILITIES	15-May-17	29	29	CHECK	13-Apr-17	15-May-17	29-Apr-17	2-Jun-17	34	973	13-Jun-17	11	315
240	MAGNOLIA RIVER SERVICES INC	16-Jun-16	3,285	3,285	Direct Depo	24-May-16	1-Jun-16	28-May-16	11-Jul-16	44	144,518	11-Jul-16	0	-
241	MARSH USA INC	1-Apr-17	102	102	CHECK	6-Apr-17	6-Apr-18	5-Oct-17	12-Apr-17	(177)	(18,019)	17-Apr-17	5	509
242	MARTIN CONTRACTING INC	21-Nov-16	5,440	720	Direct Depo	14-Nov-16	17-Nov-16	15-Nov-16	29-Nov-16	14	10,080	29-Nov-16	0	-
243	MARTIN CONTRACTING INC	5-Dec-16	10,160	3,760	Direct Depo	21-Nov-16	1-Dec-16	26-Nov-16	9-Dec-16	13	48,880	9-Dec-16	0	-
244	MARTIN CONTRACTING INC	31-Dec-16	4,960	3,520	Direct Depo	27-Dec-16	29-Dec-16	28-Dec-16	11-Jan-17	14	49,280	11-Jan-17	0	-
245	MASTERCRAFT PRINTED PRODUCTS	7-Sep-16	43	43	Direct Depo	6-Sep-16	6-Sep-16	6-Sep-16	3-Oct-16	27	1,159	3-Oct-16	0	-
246	MASTERCRAFT PRINTED PRODUCTS	22-Nov-16	108	108	Direct Depo	21-Nov-16	21-Nov-16	21-Nov-16	28-Dec-16	37	4,006	28-Dec-16	0	-
247	MASTERCRAFT PRINTED PRODUCTS	20-Mar-17	76	76	Direct Depo	17-Mar-17	17-Mar-17	17-Mar-17	17-Apr-17	31	2,359	17-Apr-17	0	-
248	Mattingly, Patrick T (Pat)	10-Dec-16	735	391	Direct Depo	14-Nov-16	7-Dec-16	25-Nov-16	14-Dec-16	19	7,426	14-Dec-16	0	-
249	MAX ARNOLD AND SONS INC	1-Jun-16	1,601	1,601	CHECK	1-Jun-16	1-Jun-16	1-Jun-16	17-Aug-16	77	123,262	24-Aug-16	7	11,206
250	MAYFIELD ELECTRIC AND WATER SYS	15-Jul-16	897	897	CHECK	16-Jun-16	15-Jul-16	30-Jun-16	3-Aug-16	34	30,502	10-Aug-16	7	6,280
251	MAYFIELD ELECTRIC AND WATER SYS	6-Sep-16	48	48	CHECK	4-Aug-16	6-Sep-16	20-Aug-16	3-Oct-16	44	2,092	12-Oct-16	9	428
252	MAYFIELD ELECTRIC AND WATER SYS	4-Nov-16	491	491	CHECK	6-Oct-16	4-Nov-16	20-Oct-16	2-Dec-16	43	21,104	12-Dec-16	10	4,908
253	MAYFIELD PLUMBING AND ELECTRIC	13-Mar-17	500	500	CHECK	1-Dec-16	31-Dec-16	16-Dec-16	22-Mar-17	96	48,000	28-Mar-17	6	3,000
254	McDonald, Edward P IV (Pace)	28-Jul-16	6,123	2,507	Direct Depo	27-Jun-16	29-Jun-16	28-Jun-16	1-Aug-16	34	85,234	1-Aug-16	0	-
255	MEADE COUNTY RURAL ELECTRIC	11-Jul-16	10	10	CHECK	20-Jun-16	1-Jul-16	25-Jun-16	18-Jul-16	23	231	25-Jul-16	7	70
256	MEADE COUNTY RURAL ELECTRIC	10-Oct-16	42	42	CHECK	3-Sep-16	3-Oct-16	18-Sep-16	19-Oct-16	31	1,313	25-Oct-16	6	254
257	MEADE COUNTY RURAL ELECTRIC	10-Mar-17	38	38	CHECK	3-Feb-17	3-Mar-17	17-Feb-17	17-Mar-17	28	1,065	24-Mar-17	7	266
258	MEADE COUNTY RURAL ELECTRIC	10-Apr-17	43	43	CHECK	3-Mar-17	3-Apr-17	18-Mar-17	21-Apr-17	34	1,464	1-May-17	10	431
259	MEDIACOM	18-Feb-17	304	304	CHECK	26-Feb-17	25-Mar-17	11-Mar-17	13-Apr-17	33	10,048	25-Apr-17	12	3,654
260	MERIWETHER RANDY	15-Jul-16	400	400	CHECK	1-Jul-16	15-Jul-16	8-Jul-16	8-Aug-16	31	12,400	17-Aug-16	9	3,600
261	MERIWETHER RANDY	15-May-17	400	400	CHECK	1-May-17	15-May-17	8-May-17	9-Jun-17	32	12,800	19-Jun-17	10	4,000
262	MIGHTY KLEEN	31-Dec-16	455	455	CHECK	5-Dec-16	29-Dec-16	17-Dec-16	24-Feb-17	69	31,395	7-Mar-17	11	5,005
263	MILLERS BOTTLED GAS INC	15-Nov-16	52	52	CHECK	15-Nov-16	15-Nov-16	15-Nov-16	12-Dec-16	27	1,417	20-Dec-16	8	420
264	MRC GLOBAL	9-Jan-17	193,421	1,466	Direct Depo	2-Jan-17	8-Jan-17	5-Jan-17	30-Jan-17	25	36,661	30-Jan-17	0	-
265	MRC GLOBAL	8-May-17	108,601	2,305	Direct Depo	1-May-17	7-May-17	4-May-17	30-May-17	26	59,918	30-May-17	0	-
266	MRC GLOBAL	22-May-17	205,567	3,782	Direct Depo	15-May-17	21-May-17	18-May-17	12-Jun-17	25	94,545	12-Jun-17	0	-
267	MULLEN BARRY	20-Apr-17	685	685	CHECK	20-Apr-17	20-Apr-17	20-Apr-17	14-Jun-17	55	37,675	26-Jun-17	12	8,220
268	Neel, Phillip W	8-Jul-16	77	77	Direct Depo	20-Jun-16	27-Jun-16	23-Jun-16	13-Jul-16	20	1,543	13-Jul-16	0	-
269	OATES FLAG CO INC	19-May-17	75	75	CHECK	19-May-17	19-May-17	19-May-17	12-Jun-17	24	1,794	20-Jun-17	8	598
270	OCCUPATIONAL SCREENING AND HEA	21-Feb-17	170	170	CHECK	2-Feb-17	17-Feb-17	9-Feb-17	24-Feb-17	15	2,550	6-Mar-17	10	1,700
271	OCCUPATIONAL SCREENING AND HEA	21-Apr-17	85	85	CHECK	30-Mar-17	30-Mar-17	30-Mar-17	26-Apr-17	27	2,295	9-May-17	13	1,105
272	OFFICE COFFEE SYSTEMS INC	16-Sep-16	87	87	CHECK	16-Oct-16	16-Oct-16	16-Oct-16	10-Oct-16	(6)	(522)	17-Oct-16	7	609
273	OFFICE COFFEE SYSTEMS INC	12-Oct-16	37	37	CHECK	11-Nov-16	11-Nov-16	11-Nov-16	7-Nov-16	(4)	(148)	15-Nov-16	8	296
274	ORKIN PEST CONTROL	24-Jun-16	51	51	CHECK	5-Jul-16	5-Jul-16	5-Jul-16	18-Jul-16	13	662	26-Jul-16	8	408
275	ORKIN PEST CONTROL	23-Sep-16	51	51	CHECK	4-Oct-16	4-Oct-16	4-Oct-16	17-Oct-16	13	662	24-Oct-16	7	357

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276	OWENSBORO MUNICIPAL UTILITIES	25-Jul-16	21	21	CHECK	15-Jun-16	19-Jul-16	2-Jul-16	5-Aug-16	34	724	9-Aug-16	4	85
277	OWENSBORO MUNICIPAL UTILITIES	24-Oct-16	34	34	CHECK	16-Sep-16	15-Oct-16	30-Sep-16	4-Nov-16	35	1,174	15-Nov-16	11	369
278	OWENSBORO MUNICIPAL UTILITIES	18-Nov-16	929	929	CHECK	19-Oct-16	18-Nov-16	3-Nov-16	5-Dec-16	32	29,730	12-Dec-16	7	6,503
279	OWENSBORO MUNICIPAL UTILITIES	13-Dec-16	330	330	CHECK	13-Nov-16	13-Dec-16	28-Nov-16	3-Jan-17	36	11,880	10-Jan-17	7	2,310
280	PADUCAH POWER SYSTEM	3-Aug-16	24	24	CHECK	3-Jul-16	31-Jul-16	17-Jul-16	12-Aug-16	26	625	23-Aug-16	11	264
281	PADUCAH POWER SYSTEM	26-Sep-16	41	41	CHECK	20-Aug-16	20-Sep-16	4-Sep-16	7-Oct-16	33	1,337	13-Oct-16	6	243
282	PADUCAH POWER SYSTEM	23-Nov-16	45	45	CHECK	22-Oct-16	20-Nov-16	5-Nov-16	9-Dec-16	34	1,533	19-Dec-16	10	451
283	PADUCAH POWER SYSTEM	30-Nov-16	850	850	CHECK	24-Oct-16	25-Nov-16	9-Nov-16	19-Dec-16	40	34,011	28-Dec-16	9	7,653
284	PADUCAH POWER SYSTEM	2-Dec-16	30	30	CHECK	30-Oct-16	29-Nov-16	14-Nov-16	19-Dec-16	35	1,042	28-Dec-16	9	268
285	PADUCAH POWER SYSTEM	5-Jan-17	24	24	CHECK	30-Nov-16	2-Jan-17	16-Dec-16	18-Jan-17	33	793	25-Jan-17	7	168
286	PADUCAH POWER SYSTEM	6-Feb-17	44	44	CHECK	3-Jan-17	1-Feb-17	17-Jan-17	17-Feb-17	31	1,375	28-Feb-17	11	488
287	PADUCAH POWER SYSTEM	15-Mar-17	38	38	CHECK	12-Feb-17	12-Mar-17	26-Feb-17	29-Mar-17	31	1,192	5-Apr-17	7	269
288	PADUCAH POWER SYSTEM	15-Jun-17	28	28	CHECK	10-May-17	12-Jun-17	26-May-17	30-Jun-17	35	980	10-Jul-17	10	280
289	PADUCAH WATER WORKS	1-Sep-16	271	271	CHECK	7-Jul-16	1-Sep-16	4-Aug-16	23-Sep-16	50	13,570	3-Oct-16	10	2,714
290	PADUCAH WATER WORKS	10-Jan-17	225	225	CHECK	2-Nov-16	10-Jan-17	6-Dec-16	20-Jan-17	45	10,120	24-Jan-17	4	900
291	Pandolfi, David M	18-Nov-16	20	20	CHECK	3-Nov-16	3-Nov-16	3-Nov-16	23-Nov-16	20	397	2-Dec-16	9	179
292	Payne, James M	28-Sep-16	1,124	1,003	Direct Depo	23-Aug-16	28-Sep-16	10-Sep-16	3-Oct-16	23	23,064	3-Oct-16	0	-
293	Payne, James M	16-Mar-17	996	984	Direct Depo	27-Feb-17	15-Mar-17	7-Mar-17	20-Mar-17	13	12,786	20-Mar-17	0	-
294	PEARTREE PARTNERS LLC	1-Nov-16	5,400	3,510	CHECK	1-Nov-16	30-Nov-16	15-Nov-16	21-Nov-16	6	21,060	29-Nov-16	8	28,080
295	PENNYRILE RURAL ELECTRIC COOP C	16-Jun-16	22	22	CHECK	16-May-16	16-Jun-16	31-May-16	5-Jul-16	35	774	11-Jul-16	6	133
296	PENNYRILE RURAL ELECTRIC COOP C	20-Jul-16	20	20	CHECK	20-Jun-16	20-Jul-16	5-Jul-16	29-Jul-16	24	482	5-Aug-16	7	141
297	PENNYRILE RURAL ELECTRIC COOP C	28-Dec-16	49	49	CHECK	28-Nov-16	28-Dec-16	13-Dec-16	13-Jan-17	31	1,534	20-Jan-17	7	346
298	PENNYRILE RURAL ELECTRIC COOP C	31-Dec-16	33	33	CHECK	1-Dec-16	31-Dec-16	16-Dec-16	16-Jan-17	31	1,038	23-Jan-17	7	234
299	PENNYRILE RURAL ELECTRIC COOP C	25-Jan-17	32	32	CHECK	25-Dec-16	25-Jan-17	9-Jan-17	13-Feb-17	35	1,110	21-Feb-17	8	254
300	PENNYRILE RURAL ELECTRIC COOP C	15-Feb-17	31	31	CHECK	18-Jan-17	15-Feb-17	31-Jan-17	15-Mar-17	43	1,332	21-Mar-17	6	186
301	PENNYRILE RURAL ELECTRIC COOP C	23-Mar-17	25	25	CHECK	22-Feb-17	23-Mar-17	8-Mar-17	31-Mar-17	23	565	10-Apr-17	10	246
302	PENNYRILE RURAL ELECTRIC COOP C	20-Apr-17	25	25	CHECK	20-Mar-17	20-Apr-17	4-Apr-17	8-May-17	34	835	15-May-17	7	172
303	PEOPLE PLUS INC	19-Aug-16	805	805	Direct Depo	14-Aug-16	19-Aug-16	16-Aug-16	13-Sep-16	28	22,539	13-Sep-16	0	-
304	PETAL AND PINE	27-Mar-17	1,200	1,200	CHECK	27-Mar-17	27-Mar-17	27-Mar-17	21-Apr-17	25	30,000	9-May-17	18	21,600
305	PIONEERS INCORPORATED	20-Apr-17	1,826	1,826	CHECK	20-Apr-17	20-Apr-17	20-Apr-17	26-Apr-17	6	10,955	3-May-17	7	12,781
306	Price, Daniel K (Dan)	8-Jul-16	655	218	Direct Depo	8-Aug-16	10-Aug-16	9-Aug-16	12-Jul-16	(28)	(6,113)	12-Jul-16	0	-
307	PRINCETON EPB	21-Jul-16	62	62	CHECK	21-Jun-16	21-Jul-16	6-Jul-16	25-Jul-16	19	1,184	2-Aug-16	8	499
308	PRINCETON EPB	22-Nov-16	143	143	CHECK	24-Oct-16	22-Nov-16	7-Nov-16	30-Nov-16	23	3,282	6-Dec-16	6	856
309	PRINCETON EPB	24-Apr-17	30	30	CHECK	23-Mar-17	24-Apr-17	8-Apr-17	28-Apr-17	20	608	5-May-17	7	213
310	PRINCETON EPB	23-May-17	30	30	CHECK	24-Apr-17	23-May-17	8-May-17	2-Jun-17	25	760	7-Jun-17	5	152
311	PRINCETON WATER AND SEWER	13-Apr-17	33	33	CHECK	14-Mar-17	13-Apr-17	29-Mar-17	3-May-17	35	1,152	10-May-17	7	230
312	QUINT UTILITIES AND EXCAVATION	6-Feb-17	5,250	5,250	CHECK	6-Feb-17	6-Feb-17	6-Feb-17	8-Feb-17	2	10,500	14-Feb-17	6	31,500
313	REPUBLIC SERVICES	25-Feb-17	535	535	Direct Depo	1-Mar-17	31-Mar-17	16-Mar-17	15-Mar-17	(1)	(535)	15-Mar-17	0	-
314	REPUBLIC SERVICES	15-Mar-17	331	331	Direct Depo	1-Apr-17	30-Apr-17	15-Apr-17	30-Mar-17	(17)	(5,628)	30-Mar-17	0	-
315	REPUBLIC SERVICES	15-May-17	307	307	Direct Depo	1-Jun-17	30-Jun-17	15-Jun-17	1-Jun-17	(15)	(4,607)	1-Jun-17	0	-
316	RESIDENCE INN	7-Mar-17	10,177	1,065	CHECK	19-Feb-17	27-Feb-17	23-Feb-17	12-May-17	78	83,075	24-May-17	12	12,781
317	Rice, Thomas C (Craig)	1-Jul-16	1,281	1,165	Direct Depo	9-Jun-16	12-Jul-16	25-Jun-16	6-Jul-16	11	12,820	6-Jul-16	0	-
318	RIVERPARK CENTER INC	30-Sep-16	396	101	CHECK	2-Sep-16	2-Sep-16	2-Sep-16	4-Nov-16	63	6,389	15-Nov-16	11	1,116
319	SCOTT STEVE	6-Sep-16	2,505	2,505	CHECK	1-Aug-16	29-Aug-16	15-Aug-16	3-Oct-16	49	122,745	14-Oct-16	11	27,555
320	SCOTT WASTE SERVICES INC	1-Jan-17	156	156	CHECK	1-Dec-16	31-Dec-16	16-Dec-16	25-Jan-17	40	6,228	1-Feb-17	7	1,090
321	SENSIT TECHNOLOGIES	12-Apr-17	452	452	Direct Depo	12-Apr-17	12-Apr-17	12-Apr-17	24-Apr-17	12	5,430	24-Apr-17	0	-

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Line No.	Vendor	Invoice Date	Invoice Amount	Division 009 Amount	Payment Type	Service Period From	Service Period To	Midpoint Service	Date Paid	Payment lag	Weighted Payment Lag	Date Cleared	Clearing Lag	Weighted Clearing Lag
322	SICK INC	1-Feb-17	632	632	Direct Depc	1-Feb-17	1-Feb-17	1-Feb-17	2-Mar-17	29	18,327	2-Mar-17	0	-
323	SIGNWRITERS	29-Jun-16	28	28	CHECK	29-Jun-16	29-Jun-16	29-Jun-16	13-Jul-16	14	393	25-Jul-16	12	337
324	SPRINT INC	6-Jul-16	86	86	CHECK	3-Jun-16	2-Jul-16	17-Jun-16	20-Jul-16	33	2,837	1-Aug-16	12	1,032
325	SPRINT INC	25-Apr-17	6,494	26	Direct Depc	25-Mar-17	24-Apr-17	9-Apr-17	2-May-17	23	590	2-May-17	0	-
326	Stallins, James A (Anthony)	17-Feb-17	1,451	1,292	Direct Depc	19-Jan-17	16-Feb-17	2-Feb-17	24-Feb-17	22	28,434	24-Feb-17	0	-
327	STORE IT ALL LLC	16-Mar-17	312	312	CHECK	1-Apr-17	30-Apr-17	15-Apr-17	17-Mar-17	(30)	(9,360)	3-Apr-17	17	5,304
328	Stovall, Clay V	2-Dec-16	150	150	CHECK	28-Nov-16	28-Nov-16	28-Nov-16	23-Jan-17	56	8,400	30-Jan-17	7	1,050
329	STYLES BY JOE - JOES CLEANING SEF	27-Jul-16	590	590	Direct Depo	1-Jul-16	31-Jul-16	16-Jul-16	22-Aug-16	37	21,830	22-Aug-16	0	-
330	STYLES BY JOE - JOES CLEANING SEF	27-Jul-16	590	590	Direct Depo	1-Jul-16	31-Jul-16	16-Jul-16	22-Aug-16	37	21,830	22-Aug-16	0	-
331	TAYLOR COUNTY RURAL ELECTRIC CO	2-Sep-16	19	19	CHECK	31-Jul-16	31-Aug-16	15-Aug-16	12-Sep-16	28	519	20-Sep-16	8	148
332	TAYLOR COUNTY RURAL ELECTRIC CO	5-Jan-17	15	15	CHECK	30-Nov-16	31-Dec-16	15-Dec-16	16-Jan-17	32	483	23-Jan-17	7	106
333	TAYLOR COUNTY RURAL ELECTRIC CO	5-Apr-17	19	19	CHECK	28-Feb-17	31-Mar-17	15-Mar-17	21-Apr-17	37	690	28-Apr-17	7	131
334	TAYLOR COUNTY RURAL ELECTRIC CO	3-May-17	287	287	CHECK	31-Mar-17	30-Apr-17	15-Apr-17	12-May-17	27	7,750	22-May-17	10	2,870
335	TEAM CONSTRUCTION LLC	18-Aug-16	2,100	2,100	Direct Depo	15-Aug-16	18-Aug-16	16-Aug-16	2-Sep-16	17	35,700	2-Sep-16	0	-
336	TEMPS PLUS OF PADUCAH INC	16-Feb-17	1,512	1,512	CHECK	6-Feb-17	11-Feb-17	8-Feb-17	13-Mar-17	33	49,896	22-Mar-17	9	13,608
337	TEMPS PLUS OF PADUCAH INC	23-Feb-17	1,539	1,539	CHECK	13-Feb-17	18-Feb-17	15-Feb-17	20-Mar-17	33	50,798	28-Mar-17	8	12,315
338	Tichenor, James D (Jim)	15-Mar-17	202	202	Direct Depc	7-Mar-17	8-Mar-17	7-Mar-17	17-Mar-17	10	2,017	17-Mar-17	0	-
339	TIME WARNER CABLE	23-Oct-16	260	260	CHECK	23-Sep-16	22-Nov-16	23-Oct-16	23-Nov-16	31	8,060	1-Dec-16	8	2,080
340	TIME WARNER CABLE	28-May-17	200	200	CHECK	28-May-17	27-Jun-17	12-Jun-17	30-May-17	(13)	(2,600)	8-Jun-17	9	1,800
341	US TRAILER CENTER LLC	8-Aug-16	842	842	CHECK	8-Aug-16	8-Aug-16	8-Aug-16	21-Sep-16	44	37,033	3-Oct-16	12	10,100
342	UTILITIES COMMISSION	22-Dec-16	39	39	CHECK	22-Nov-16	22-Dec-16	7-Dec-16	16-Jan-17	40	1,558	23-Jan-17	7	273
343	Vallet, Michael C (Mike)	23-Sep-16	507	507	Direct Depo	26-Aug-16	23-Sep-16	9-Sep-16	27-Sep-16	18	9,121	27-Sep-16	0	-
344	VERIZON WIRELESS	22-Jun-16	1,431	60	CHECK	23-May-16	22-Jun-16	7-Jun-16	6-Jul-16	29	1,737	13-Jul-16	7	419
345	VERIZON WIRELESS	13-Oct-16	1,389	884	CHECK	19-Sep-16	18-Oct-16	3-Oct-16	23-Nov-16	51	45,064	1-Dec-16	8	7,069
346	VF IMAGEWEAR INC	6-Jul-16	150	150	Direct Depo	6-Jul-16	6-Jul-16	6-Jul-16	1-Aug-16	26	3,904	1-Aug-16	0	-
347	VF IMAGEWEAR INC	20-Oct-16	247	247	Direct Depo	20-Oct-16	20-Oct-16	20-Oct-16	14-Nov-16	25	6,176	14-Nov-16	0	-
348	VF IMAGEWEAR INC	21-Oct-16	231	231	Direct Depo	21-Oct-16	21-Oct-16	21-Oct-16	15-Nov-16	25	5,785	15-Nov-16	0	-
349	VF IMAGEWEAR INC	1-Nov-16	267	267	Direct Depo	1-Nov-16	1-Nov-16	1-Nov-16	28-Nov-16	27	7,210	28-Nov-16	0	-
350	VF IMAGEWEAR INC	9-Nov-16	264	264	Direct Depo	9-Nov-16	9-Nov-16	9-Nov-16	7-Dec-16	28	7,386	7-Dec-16	0	-
351	VF IMAGEWEAR INC	22-Nov-16	373	373	Direct Depo	22-Nov-16	22-Nov-16	22-Nov-16	19-Dec-16	27	10,073	19-Dec-16	0	-
352	VF IMAGEWEAR INC	15-Dec-16	67	67	Direct Depo	15-Dec-16	15-Dec-16	15-Dec-16	19-Jan-17	35	2,328	19-Jan-17	0	-
353	VF IMAGEWEAR INC	15-Dec-16	56	56	Direct Depo	15-Dec-16	15-Dec-16	15-Dec-16	19-Jan-17	35	1,974	19-Jan-17	0	-
354	VF IMAGEWEAR INC	26-Jan-17	162	162	Direct Depo	26-Jan-17	26-Jan-17	26-Jan-17	21-Feb-17	26	4,208	21-Feb-17	0	-
355	VF IMAGEWEAR INC	2-May-17	154	154	Direct Depo	2-May-17	2-May-17	2-May-17	30-May-17	28	4,316	30-May-17	0	-
356	VF IMAGEWEAR INC	4-May-17	183	183	Direct Depo	4-May-17	4-May-17	4-May-17	30-May-17	26	4,760	30-May-17	0	-
357	VF IMAGEWEAR INC	9-May-17	185	185	Direct Depo	9-May-17	9-May-17	9-May-17	5-Jun-17	27	4,983	5-Jun-17	0	-
358	VITTITOW REFRIGERATION INC	29-Sep-16	372	372	CHECK	20-Sep-16	20-Sep-16	20-Sep-16	2-Nov-16	43	16,013	10-Nov-16	8	2,979
359	WALDROP JERRY	1-Mar-17	100	100	CHECK	10-Mar-17	25-Mar-17	17-Mar-17	10-Apr-17	24	2,400	3-May-17	23	2,300
360	WALDROP JERRY	1-Jun-17	200	200	CHECK	5-May-17	26-May-17	15-May-17	7-Jun-17	23	4,600	14-Jun-17	7	1,400
361	WALKERS TOWING SERVICE	16-Jun-16	75	75	CHECK	16-Jun-16	16-Jun-16	16-Jun-16	13-Jul-16	27	2,025	26-Jul-16	13	975
362	WALKERS TOWING SERVICE	7-Mar-17	60	60	CHECK	7-Mar-17	7-Mar-17	7-Mar-17	12-Apr-17	36	2,160	3-May-17	21	1,260
363	WALKERS TOWING SERVICE	19-Apr-17	60	60	CHECK	19-Apr-17	19-Apr-17	19-Apr-17	12-May-17	23	1,380	25-May-17	13	780
364	WARREN COUNTY WATER DISTRICT	25-Jul-16	69	69	CHECK	13-Jun-16	14-Jul-16	28-Jun-16	3-Aug-16	36	2,492	10-Aug-16	7	485
365	WARREN COUNTY WATER DISTRICT	21-Sep-16	61	61	CHECK	15-Aug-16	14-Sep-16	30-Aug-16	30-Sep-16	31	1,889	12-Oct-16	12	731
366	WARREN COUNTY WATER DISTRICT	21-Sep-16	69	69	CHECK	11-Aug-16	14-Sep-16	28-Aug-16	3-Oct-16	36	2,492	12-Oct-16	9	623
367	WARREN RURAL ELECTRIC COOP	7-Jul-16	26	26	CHECK	26-May-16	27-Jun-16	11-Jun-16	18-Jul-16	37	945	25-Jul-16	7	179

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Line No.	Vendor	Invoice Date	Invoice Amount	Division 009 Amount	Payment Type	Service Period From	Service Period To	Midpoint Service	Date Paid	Payment lag	Weighted Payment Lag	Date Cleared	Clearing Lag	Weighted Clearing Lag
368	WARREN RURAL ELECTRIC COOP	7-Sep-16	24	24	CHECK	27-Jul-16	28-Aug-16	11-Aug-16	16-Sep-16	36	876	23-Sep-16	7	170
369	WARREN RURAL ELECTRIC COOP	17-Feb-17	47	47	CHECK	11-Jan-17	9-Feb-17	25-Jan-17	27-Feb-17	33	1,564	6-Mar-17	7	332
370	WARREN RURAL ELECTRIC COOP	28-Feb-17	23	23	CHECK	20-Jan-17	21-Feb-17	5-Feb-17	15-Mar-17	38	885	21-Mar-17	6	140
371	WARREN RURAL ELECTRIC COOP	10-Apr-17	26	26	CHECK	1-Mar-17	30-Mar-17	15-Mar-17	24-Apr-17	40	1,022	1-May-17	7	179
372	WARREN RURAL ELECTRIC COOP	28-Apr-17	23	23	CHECK	22-Mar-17	21-Apr-17	6-Apr-17	10-May-17	34	792	16-May-17	6	140
373	WARREN RURAL ELECTRIC COOP	13-Jun-17	22	22	CHECK	5-May-17	6-Jun-17	21-May-17	28-Jun-17	38	846	5-Jul-17	7	156
374	WEST DAVIESS CO WATER DISTRICT	29-Jul-16	4	4	CHECK	14-Jun-16	13-Jul-16	28-Jun-16	10-Aug-16	43	186	17-Aug-16	7	30
375	WEST KENTUCKY RURAL ELECTRIC	25-Apr-17	40	40	CHECK	23-Mar-17	25-Apr-17	8-Apr-17	17-May-17	39	1,559	24-May-17	7	280
376	WESTERN KENTUCKY DOOR INC	16-Aug-16	100	100	CHECK	16-Aug-16	16-Aug-16	16-Aug-16	14-Nov-16	90	9,000	21-Nov-16	7	700
377	WESTERN KENTUCKY DOOR INC	6-Sep-16	825	825	CHECK	6-Sep-16	6-Sep-16	6-Sep-16	3-Oct-16	27	22,275	12-Oct-16	9	7,425
378	White, Dalton B Jr (Buddy)	2-Jun-17	142	142	Direct Depo	4-May-17	31-May-17	17-May-17	7-Jun-17	21	2,973	7-Jun-17	0	-
379	White, Eric M	7-Nov-16	204	204	Direct Depo	5-Nov-16	5-Nov-16	5-Nov-16	9-Nov-16	4	816	9-Nov-16	0	-
380	Whitney, Lisa S	26-Aug-16	446	446	Direct Depo	18-Aug-16	18-Aug-16	18-Aug-16	31-Aug-16	13	5,801	31-Aug-16	0	-
381	WILLIAMS PROFESSIONAL COATINGS	23-Aug-16	2,000	2,000	CHECK	23-Aug-16	23-Aug-16	23-Aug-16	2-Sep-16	10	20,000	12-Sep-16	10	20,000
382	WILSON HUTCHINSON POTEAT & LITT	1-Sep-16	5,000	5,000	CHECK	2-Aug-16	27-Aug-16	14-Aug-16	23-Sep-16	40	200,000	5-Oct-16	12	60,000
383	WORLD TESTING INC	29-Jul-16	765	765	CHECK	16-Jul-16	16-Jul-16	16-Jul-16	22-Aug-16	37	28,305	30-Aug-16	8	6,120
384	Yates, Martin N (Marty)	2-Feb-17	258	172	Direct Depo	11-Jan-17	2-Feb-17	22-Jan-17	6-Feb-17	15	2,577	6-Feb-17	0	-
385	Yates, Martin N (Marty)	3-May-17	261	50	Direct Depo	3-Mar-17	26-Apr-17	30-Mar-17	4-May-17	35	1,744	4-May-17	0	-
386														
387														
388				330,242							5,898,343			1,178,196
389														
390								Other O&M Payment Lag Days:			17.86			3.57

Atmos Energy Corporation-Kentucky
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Line No.	Vendor	Invoice Date	Invoice Amount	Division 009 Amount	Payment Type	Service Period From	Service Period To	Midpoint Service	Date Paid	Payment lag	Weighted Payment Lag	Date Cleared	Clearing Lag	Weighted Clearing Lag
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h</i>	<i>i</i>	$= i - (h \text{ or } b)$	$k = (j * d)$	<i>l</i>	$m = (l - i)$	$n = (m * d)$
1	ELEMENT FLEET	8-Jul-16	2,176,175	161,638	Direct Depo	1-Jun-16	30-Jun-16	15-Jun-16	14-Jul-16	29	4,687,515	14-Jul-16	0	-
2	ELEMENT FLEET	9-Aug-16	1,933,000	137,805	Direct Depo	1-Jul-16	31-Jul-16	16-Jul-16	10-Aug-16	25	3,445,117	10-Aug-16	0	-
3	ELEMENT FLEET	8-Sep-16	1,888,329	115,480	Direct Depo	1-Aug-16	31-Aug-16	16-Aug-16	9-Sep-16	24	2,771,530	9-Sep-16	0	-
4	ELEMENT FLEET	11-Oct-16	2,303,177	159,668	Direct Depo	1-Sep-16	30-Sep-16	15-Sep-16	13-Oct-16	28	4,470,704	13-Oct-16	0	-
5	ELEMENT FLEET	7-Nov-16	2,052,856	146,456	Direct Depo	1-Oct-16	31-Oct-16	16-Oct-16	8-Nov-16	23	3,388,485	8-Nov-16	0	-
6	ELEMENT FLEET	6-Dec-16	2,256,504	156,533	Direct Depo	1-Nov-16	30-Nov-16	15-Nov-16	8-Dec-16	23	3,600,259	8-Dec-16	0	-
7	ELEMENT FLEET	5-Jan-17	2,167,530	175,514	Direct Depo	1-Dec-16	31-Dec-16	16-Dec-16	6-Jan-17	21	3,685,785	6-Jan-17	0	-
8	ELEMENT FLEET	7-Feb-17	1,913,376	151,031	Direct Depo	1-Jan-17	31-Jan-17	16-Jan-17	8-Feb-17	23	3,473,705	8-Feb-17	0	-
9	ELEMENT FLEET	28-Mar-17	2,367,768	181,821	Direct Depo	1-Feb-17	28-Feb-17	14-Feb-17	30-Mar-17	44	8,000,130	30-Mar-17	0	-
10	ELEMENT FLEET	21-Apr-17	2,601,819	140,641	Direct Depo	1-Mar-17	31-Mar-17	16-Mar-17	26-Apr-17	41	5,766,268	26-Apr-17	0	-
11	ELEMENT FLEET	5-May-17	2,753,784	187,010	Direct Depo	1-Apr-17	30-Apr-17	15-Apr-17	9-May-17	24	4,488,252	9-May-17	0	-
12	ELEMENT FLEET	23-Jun-17	2,555,316	155,015	Direct Depo	1-May-17	31-May-17	16-May-17	26-Jun-17	41	6,355,607	26-Jun-17	0	-
13														
14				1,868,612							54,113,357			-
15														
16	Total Normalized Other O&M			16,481,364				Other O&M Payment Lag Days:			28.96			0.00
17														
18	Element Fleet Percent of Total			11.34%										
19														
20	O&M Sample Excluding Element Fleet			292,800										
21														
22	O&M Sample with Element Fleet at percent of total from above			330,242										
23														
24	Adjusted Element Fleet amount in sample			37,442										

ATO-CWC6

**Atmos Energy Corporation-Kentucky
Taxes Other Than Income Taxes
For the CWC Study Test Year Ended June 30, 2017**

Line No.	Description	As Adjusted \$ Amount	Lag Days	Weighted Lag Days
	(a)	(b)	(c)	(d)
1	Payroll Taxes:			
2	FICA - Paid on the day before each payday:	371,678	13.0	12.61
3				
4	Federal Unemployment - Paid quarterly in arrears at the			
5	end of the month following each quarter plus payroll service lag:	6,710	83.6	1.46
6				
7	State Unemployment - Paid quarterly in arrears at the end			
8	end of the month following each quarter plus payroll service lag:	4,915	83.6	1.07
9				
10	Total Payroll Taxes	383,303		15.14
11				
12	Division Ad Valorem - Previous calendar year taxes are paid			
13	45 days after billed for state agencies and 30 days after			
14	billed for local agencies			299.77
15				
16	Shared Services Ad Valorem - Previous calendar year			
17	taxes are paid by January 31 of the current calendar year			213.50
18				
19	Taxes property and other			(45.37)
20				
21	Franchise and Other Pass Through Taxes			41.59
22				
23	Public Service Commission Assessment			
24	Assessment are prepaid to the Commission annually and			
25	are included in prepayments in rate base			0.00
26				
27	DOT - Payment for the pipeline safety user fee for the			
28	current fiscal year is due by May 30th			59.00

**Atmos Energy Corporation-Kentucky
Federal Income Taxes
For the CWC Study Test Year Ended June 30, 2017**

ATO-CWC7

Line No.	Due Date	Begin Test Period	End Test Period	Midpoint	Weight	Lead/Lag Days	Weighted Lead/Lag Days
	(a)	(c)	(d)	(e)	(f)	(g)	
1	<u>Federal Income Tax Payments:</u>						
2	September 15, 2016	7/1/2016	6/30/2017	182.50	25.00%	(106.50)	(26.63)
3	December 15, 2016	7/1/2016	6/30/2017	182.50	25.00%	(15.50)	(3.88)
4	March 15, 2017	7/1/2016	6/30/2017	182.50	25.00%	74.50	18.63
5	June 15, 2017	7/1/2016	6/30/2017	182.50	25.00%	166.50	41.63
6							
7					100.00%		<u>29.75</u>

**Atmos Energy Corporation-Kentucky
State Income Taxes
For the CWC Study Test Year Ended June 30, 2017**

ATO-CWC8

Line No.	Due Date	Begin Test Period	End Test Period	Midpoint	Weight	Lead/Lag Days	Weighted Lead/Lag Days
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>State Income Tax Payments:</u>						
2	September 15, 2016	7/1/2016	6/30/2017	182.50	25.00%	(106.50)	(26.63)
3	December 15, 2016	7/1/2016	6/30/2017	182.50	25.00%	(15.50)	(3.88)
4	March 15, 2017	7/1/2016	6/30/2017	182.50	25.00%	74.50	18.63
5	June 15, 2017	7/1/2016	6/30/2017	182.50	25.00%	166.50	41.63
6							
7					100.00%		<u>29.75</u>

Atmos Energy Corporation-Kentucky
Long Term Debt
For the CWC Study Test Year Ended June 30, 2017

Atmos Consolidated Balances

Line												Lead/Lag	Annual	% of	Weighted
No.	Lender	Maturity	Type of Payment	Pymt 1	Pymt 2	Pymt 3	Pymt 4	Pymt 5	Pymt 6	Pymt 7	Pymt 8	Days	Interest	Total Interest	\$
	(a)	(b)													
1	MTN 1995-1	12/31/25	SEMI ANNUAL	12/15/2016	6/15/2017							91.25	\$ 667,000	0.47%	0.43
2	Debentures	07/15/28	SEMI ANNUAL	7/15/2016	1/17/2017							91.25	\$ 10,125,000	7.15%	6.52
3	SrNote 5.95%	10/15/34	SEMI ANNUAL	10/17/2016	4/17/2017							91.25	\$ 11,900,000	8.40%	7.66
4	SrNote 6.35%	6/15/17	SEMI ANNUAL	12/15/2016	6/15/2017							91.25	\$ 15,875,000	11.21%	10.23
5	SrNote 8.50%	3/15/19	SEMI ANNUAL	9/15/2016	3/15/2017							91.25	\$ 38,250,000	27.00%	24.64
6	Sr Note 5.50%	06/15/41	SEMI ANNUAL	12/15/2016	6/15/2017							91.25	\$ 22,000,000	15.53%	14.17
7	SrNote 4.15%	01/15/43	SEMI ANNUAL	7/15/2016	1/17/2017							91.25	\$ 20,750,000	14.65%	13.37
8	SrNote 4.125%	10/15/44	SEMI ANNUAL	10/17/2016	4/17/2017							91.25	\$ 20,625,000	14.56%	13.28
9	LTD Term Loan Varied	09/22/19	MONTHLY	11/25/2016	12/27/2016	1/27/2017	2/27/2017	3/27/2017	4/27/2017	5/30/2017	6/30/2017	30.42	\$ 1,479,278	1.04%	0.32
10															
11	WEIGHTED AVERAGE LEAD DAYS OF LONG TERM DEBT EXPENSE												\$ 141,671,278	100.00%	<u>90.61</u>

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 14(2)
Page 1 of 1

REQUEST:

Section 14. Applications.

- (2) If a corporation, the applicant shall identify in the application the state in which it is incorporated and the date of its incorporation, attest that it is currently in good standing in the state in which it is incorporated, and, if it is not a Kentucky corporation, state if it is authorized to transact business in Kentucky.

RESPONSE:

Please see attachment FR_14(2)_Att1 for the Atmos Energy Corporation's articles of incorporation and amendments. Please see attachment FR_14(2)_Att2 for a certificate of authorization and good standing for Atmos Energy Corporation issued by the Secretary of State for the Commonwealth of Kentucky.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, FR_14(2)_Att1 - Articles of Incorporation and Amendments.pdf, 36 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, FR_14(2)_Att2 - Kentucky Certificate of Authorization 8-7-17.pdf, 1 Page.

Respondent: Mark Martin

RESTATED ARTICLES OF INCORPORATION
OF ATMOS ENERGY CORPORATION
(As Amended Effective February 3, 2010)

FILED
In the Office of the
Secretary of State of Texas

MAY 06 2010

Corporations Section

A After being proposed by the Board of Directors of Atmos Energy Corporation (the "Corporation") and submitted to the Corporation's shareholders in accordance with the provisions of Sections 21.052 and 21.054 of the Texas Business Organizations Code and the Texas For-profit Corporation Law, an amendment to Section 2 of Article VI of the Restated Articles of Incorporation was adopted by the shareholders of the Corporation at the Annual Meeting of Shareholders held on February 3, 2010, in conformity with the provisions of the Texas Business Organizations Code, the Texas For-profit Corporation Law and the Articles of Incorporation of the Corporation, so that Section 2 of Article VI of the Restated Articles of Incorporation is hereby amended to read as follows:

"2 Election and Term All directors elected at the 2010 annual meeting of shareholders shall be elected for terms of three years and until their successors shall be elected and qualified. Beginning with the 2011 annual meeting of shareholders, and at each annual meeting of shareholders thereafter, all directors elected at the annual meeting of shareholders shall be elected for a one-year term expiring at the next annual meeting of shareholders. Directors shall be elected by a majority vote of the shares of the Common Stock entitled to vote in the election of directors and represented in person or by proxy at a meeting of shareholders at which a quorum is present. Each director who is serving as a director immediately following the 2011 annual meeting of shareholders, or is thereafter elected a director, shall hold office until the expiration of the term for which he or she was elected, and until his or her successor shall be elected and shall qualify, or until his or her earlier death, resignation, retirement, removal or disqualification from office."

B The number of shares of the Corporation outstanding as of the record date was 92,931,979 and the number of shares entitled to vote on the amendment was 92,931,979. The number of shares voting for the amendment to Section 2 of Article VI of the Restated Articles of Incorporation of the Corporation was 79,072,204, the number of shares voting against such amendment was 1,757,120, and the number of shares abstaining was 928,315.

C The Restated Articles of Incorporation reflect an accurate copy of the Restated Articles of Incorporation of the Corporation and all amendments thereto, as filed with the Secretary of State and in effect as of the date of such filing, with no other changes in any provision thereof, except for (i) the amendment discussed above, (ii) a change in the reference in Articles II and VII below from the Texas Business Corporation Act to the Texas Business Organizations Code, which superseded the Texas Business Corporation Act on January 1, 2010, (iii) a change in the reference in Article VI below to the current number of directors from twelve (12) to thirteen (13) and the names and street addresses of the directors currently serving, and (iv) a change in the title of the Chief Executive Officer, with all such changes accurately reflected below in the Restated Articles of Incorporation.

ARTICLE I.

The name of the corporation shall be Atmos Energy Corporation (the "Corporation")

ARTICLE II

The purposes for which the Corporation is organized are the transaction of any or all lawful business for which corporations may be incorporated under the Texas Business Organizations Code and the Texas Not-for-profit Corporation Law as defined therein, including, but not limited to, the transportation and distribution of natural gas by pipeline as a public utility, except that with respect to the Commonwealth of Virginia, the Corporation may only conduct such business as is permitted to be conducted by a public service company engaged in the transportation and distribution of natural gas by pipeline

ARTICLE III.

The Corporation is incorporated in the State of Texas and the Commonwealth of Virginia. The post office address of the registered office of the Corporation in the State of Texas is 211 F 7th Street, Suite 620, Austin, Texas 78701-3218, and the registered agent for service of the Corporation at the same address is Corporation Service Company, d/b/a CSC-Lawyers Incorporating Service Company. The post office address of the registered office of the Corporation in the Commonwealth of Virginia is Riverfront Plaza, East Tower, 951 East Byrd Street, Richmond, Virginia 23219-4074, and the registered agent for service of the Corporation at the same address is Allen C Goolsby, III, such registered agent being a resident of the Commonwealth of Virginia and a member of the Virginia State Bar.

ARTICLE IV.

The period of the Corporation's duration shall be perpetual.

ARTICLE V.

The Corporation shall not commence business until it has received for the shares consideration of the value of One Thousand Dollars (\$1,000) consisting of money, labor done or property actually received.

ARTICLE VI.

Number of Directors. The number of directors constituting the present board of directors is thirteen (13), however, thereafter the number of directors constituting the Board of Directors shall be fixed by the Bylaws of the Corporation. No director shall be removed during his term of office except for cause and by the affirmative vote of the holders of seventy-five percent (75%) of the shares then entitled to vote at an election of directors. The names and street addresses of the persons who are to serve as directors until the next annual meeting of the shareholders or until their successors are duly elected and qualified are as follows:

<u>Name</u>	<u>Street Address</u>
Robert W Best	5430 LBJ Freeway, Suite 160, Dallas, TX 75240
Richard W Cardin	5430 LBJ Freeway, Suite 160, Dallas, TX 75240
Kim R Coeklin	5430 LBJ Freeway, Suite 160, Dallas, TX 75240
Richard W Douglas	5430 LBJ Freeway, Suite 160, Dallas, TX 75240

Ruben P. I squivel	5430 LBJ Freeway, Suite 160, Dallas, TX 75240
Richard K. Gordon	5430 LBJ Freeway, Suite 160, Dallas, TX 75240
Robert C. Grable	5430 LBJ Freeway, Suite 160, Dallas, TX 75240
Dr. Thomas C. Meredith	5430 LBJ Freeway, Suite 160, Dallas, TX 75240
Phillip E. Nichol	5430 LBJ Freeway, Suite 160, Dallas, TX 75240
Nancy K. Quinn	5430 LBJ Freeway, Suite 160, Dallas, TX 75240
Stephen R. Spingler	5430 LBJ Freeway, Suite 160, Dallas, TX 75240
Charles K. Vaughan	5430 LBJ Freeway, Suite 160, Dallas, TX 75240
Richard Ware II	5430 LBJ Freeway, Suite 160, Dallas, TX 75240

2 Election and Term All directors elected at the 2010 annual meeting of shareholders shall be elected for terms of three years and until their successors shall be elected and qualified. Beginning with the 2011 annual meeting of shareholders, and at each annual meeting of shareholders thereafter, all directors elected at the annual meeting of shareholders shall be elected for a one-year term expiring at the next annual meeting of shareholders. Directors shall be elected by a majority vote of the shares of the Common Stock entitled to vote in the election of directors and represented in person or by proxy at a meeting of shareholders at which a quorum is present. Each director who is serving as a director immediately following the 2011 annual meeting of shareholders, or is thereafter elected a director, shall hold office until the expiration of the term for which he or she was elected, and until his or her successor shall be elected and shall qualify, or until his or her earlier death, resignation, retirement, removal or disqualification from office.

ARTICLE VII.

1 Capitalization

The aggregate number of shares which the Corporation shall have the authority to issue is Two Hundred Million (200,000,000) shares of Common Stock having no par value.

2 Designation and Statement of Preferences, Limitations and Relative Rights of Common Stock

2.01 Subject to the provisions of law, including the Texas Business Organizations Code and the Texas For-profit Corporation Law as defined therein, and the Virginia Stock Corporation Act, and to the conditions set forth in any law, including by resolution of the Board of Directors of the Corporation, such dividends (payable in cash, stock or otherwise) as may be determined by the Board of Directors may be declared and paid on the Common Stock from time to time out of any funds legally available therefor.

2.02 The holders of the Common Stock shall exclusively possess full voting power for the election of directors and for all other purposes. In the exercise of its voting power, the Common Stock shall be entitled to one vote for each share held.

3 Provisions Applicable to All Classes of Stock

3.01 Subject to applicable law, the Board of Directors may in its discretion issue from time to time authorized but unissued shares for such consideration as it may determine. The

shareholders shall have no pre-emptive rights, as such holders, to purchase any shares or securities of any class which may at any time be sold or offered for sale by the Corporation

3 02 At each election for directors every shareholder entitled to vote at any meeting shall have the right to vote, in person or by proxy, the number of shares owned by him for as many persons as there are directors to be elected. Cumulative voting of shares of stock in the election of directors or otherwise is hereby expressly prohibited.

3 03 The Corporation shall be entitled to treat the person in whose name any share or other security is registered as the owner thereof, for all purposes, and shall not be bound to recognize any equitable or other claim to or interest in such shares or other security on the part of any other person, whether or not the Corporation shall have notice thereof.

4 Provisions Applicable to Certain Business Combinations

4 01 The affirmative vote of the holders of not less than seventy-five percent (75%) of the outstanding shares of "Voting Stock" (as hereinafter defined) held by stockholders other than a "Substantial Shareholder" (as hereinafter defined) shall be required for the approval or authorization of any "Business Combination" (as hereinafter defined) of the Corporation with any Substantial Shareholder, provided, however, that the seventy-five percent (75%) voting requirement shall not be applicable if either

(i) The "Continuing Directors" (as hereinafter defined) of the Corporation by the affirmative vote of at least a majority (a) have expressly approved in advance the acquisition of the outstanding shares of Voting Stock that caused such Substantial Shareholder to become a Substantial Shareholder, or (b) have expressly approved such Business Combination either in advance of or subsequent to such Substantial Shareholder's having become a Substantial Shareholder, or

(ii) The cash or fair market value (as determined by at least a majority of the Continuing Directors) of the property, securities or other consideration to be received per share by holders of Voting Stock of the Corporation in the Business Combination is not less than the "Highest Per Share Price" or the "Highest Equivalent Price" (as these terms are hereinafter defined) paid by the Substantial Shareholder in acquiring any of its holdings of the Corporation's Voting Stock.

4 02 For purposes of this paragraph 4 of Article VII

(i) The term "Business Combination" shall include, without limitation (a) any merger or consolidation of the Corporation, or any entity controlled by or under common control with the Corporation, with or into any Substantial Shareholder, or any entity controlled by or under common control with the Substantial Shareholder, (b) any merger or consolidation of a Substantial Shareholder, or any entity controlled by or under common control with the Corporation, (c) any sale, lease, exchange, transfer or other disposition of all or substantially all of the property and assets of the Corporation, or any entity controlled by or under common control with the Corporation, to a Substantial Shareholder, or any entity controlled by or under common control

with the Substantial Shareholder, (d) any purchase, lease, exchange, transfer or other acquisition of all or substantially all of the property and assets of a Substantial Shareholder or any entity controlled by or under common control with the Corporation, (e) any recapitalization of the Corporation that would have the effect of increasing the voting power of a Substantial Shareholder, and (f) any agreement, contract or other arrangement providing for any of the transactions described in this definition of Business Combination

(ii) The term "Substantial Shareholder" shall mean and include any individual, corporation, partnership or other person or entity which, together with its "Affiliates" and "Associates" (as those terms are defined in Rule 12b-2 of the General Rules and Regulations promulgated under the Securities Exchange Act of 1934 (the "Exchange Act") as in effect at the date of the adoption hereof), "Beneficially Owns" (as defined in Rule 13d-3 of the Exchange Act) an aggregate of 10 percent or more of the outstanding Voting Stock of the Corporation, and any Affiliate or Associate of any such individual, corporation, partnership or other person or entity

(iii) Without limitation, any share of Voting Stock of the Corporation that any Substantial Shareholder has the right to acquire at any time (notwithstanding that Rule 13d-3 of the Exchange Act deems such shares to be beneficially owned only if such right may be exercised within 60 days) pursuant to any agreement, or upon exercise of conversion rights, warrants or options, or otherwise, shall be deemed to be Beneficially Owned by the Substantial Shareholder and to be outstanding for purposes of clause (ii) above

(iv) For the purposes of subparagraph 4.01(ii) of this paragraph 4 of Article VII, the term "other consideration to be received" shall include, without limitation, Common Stock or other capital stock of the Corporation retained by its existing stockholders other than Substantial Shareholders or other parties to such Business Combination in the event of a Business Combination in which the Corporation is the surviving corporation

(v) The term "Voting Stock" shall mean all of the outstanding shares of Common Stock entitled to vote on each matter on which the holders of record of Common Stock shall be entitled to vote, and each reference to a proportion of shares of Voting Stock shall refer to such proportion of the votes entitled to be cast by such shares

(vi) The term "Continuing Director" shall mean a Director who was a member of the Board of Directors of the Corporation immediately prior to the time that the Substantial Shareholder involved in a Business Combination became a Substantial Shareholder

(vii) A Substantial Shareholder shall be deemed to have acquired a share of the Voting Stock of the Corporation at the time when such Substantial Shareholder became the Beneficial Owner thereof. With respect to the shares owned by Affiliates, Associates or other persons whose ownership is attributed to a Substantial Shareholder under the foregoing definition of Substantial Shareholder, if the price is paid by such Substantial Shareholder for such shares is not determinable by a majority of the Continuing Directors, the

price so paid shall be deemed to be the higher of (a) the price paid upon the acquisition thereof by the Affiliate, Associate or other person or (b) the market price of the shares in question at the time when the Substantial Shareholder became the Beneficial Owner thereof.

(viii) The terms "Highest Per Share Price" and "Highest Equivalent Price" as used in this paragraph 4 of Article VII shall mean the highest price that can be determined to have been paid at any time by the Substantial Shareholder for any share or shares of that class of capital stock. If there is more than one class of capital stock of the Corporation issued and outstanding, the Highest Equivalent Price shall mean with respect to each class and series of capital stock of the Corporation the amount determined by a majority of the Continuing Directors, on whatever basis they believe is appropriate, to be the highest per share price equivalent to the highest price that can be determined to have been paid at any time by the Substantial Shareholder for any share or shares of any class or series of capital stock of the Corporation. In determining the Highest Per Share Price and Highest Equivalent Price, all purchases by the Substantial Shareholder shall be taken into account regardless of whether the shares were purchased before or after the Substantial Shareholder became a Substantial Shareholder. The Highest Per Share Price and the Highest Equivalent Price shall include any brokerage commissions, transfer taxes and soliciting dealers' fees paid by the Substantial Shareholder with respect to the shares of capital stock of the Corporation acquired by the Substantial Shareholder. In the case of any Business Combination with a Substantial Shareholder, the Continuing Directors shall determine the Highest Per Share Price or the Highest Equivalent Price for each class and series of the capital stock of the Corporation.

4.03 The provisions set forth in this paragraph 4 of Article VII may not be amended, altered, changed or repealed in any respect unless such action is approved by the affirmative vote of the holders of not less than seventy-five percent (75%) of the outstanding shares of Voting Stock (as defined in this Article VII) of the Corporation at a meeting of the shareholders duly called for the consideration of such amendment, alteration, change or repeal, provided, however, that if there is a Substantial Shareholder (as defined in this Article VII), such action must also be approved by the affirmative vote of the holders of not less than seventy-five percent (75%) of the outstanding shares of Voting Stock held by the shareholders other than the Substantial Shareholder.

ARTICLE VIII.

The power to alter, amend or repeal the Corporation's bylaws, and to adopt new bylaws, is hereby vested in the Board of Directors, subject, however, to repeal or change by the affirmative vote of the holders of seventy-five percent (75%) of the outstanding shares entitled to vote thereon.

ARTICLE IX.

The Corporation shall indemnify, to the fullest extent permitted by law, any person who was, is, or is threatened to be made a named defendant or respondent in any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, arbitral, or investigative, any appeal in such action, suit, or proceeding, and any inquiry or investigation that

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

ARTICLE X

No director of the Corporation shall be personally liable to the Corporation or its shareholders for monetary damages for an act or omission in such director's capacity as a director, except for liability for (i) a breach of the director's duty of loyalty to the Corporation or its shareholders, (ii) an act or omission not in good faith or that involves intentional misconduct or a knowing violation of the law, (iii) a transaction from which the director received an improper benefit, whether or not the benefit resulted from an action taken within the scope of the director's office, (iv) an act or omission for which the liability of a director is expressly provided by statute, or (v) an act related to an unlawful stock repurchase or payment of a dividend. If the laws of the State of Texas or the Commonwealth of Virginia are hereafter amended to authorize corporate action further eliminating or limiting the personal liability of a director of the Corporation, then the liability of a director of the Corporation shall thereupon automatically be eliminated or limited to the fullest extent permitted by the laws of the State of Texas and the Commonwealth of Virginia. Any repeal or modification of this Article X by the shareholders of the Corporation shall not adversely affect any right or protection of a director existing at the time of such repeal or modification with respect to such events or circumstances occurring or existing prior to such time.

AIMOS ENERGY CORPORATION

By Robert W. Best
Robert W. Best
Chairman of the Board and
Chief Executive Officer

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

AT RICHMOND, MAY 10, 2010

The State Corporation Commission has found the accompanying articles submitted on behalf of
Atmos Energy Corporation

to comply with the requirements of law, and confirms payment of all required fees. Therefore, it
is ORDERED that this

CERTIFICATE OF RESTATEMENT

be issued and admitted to record with the articles of restatement in the Office of the Clerk of the
Commission, effective May 10, 2010.

The corporation is granted the authority conferred on it by law in accordance with the articles,
subject to the conditions and restrictions imposed by law.

STATE CORPORATION COMMISSION

By



James C. Dimitri
Commissioner

10-05-07-0624
AMENACPT
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ARTICLES OF RESTATEMENT OF
RESTATED ARTICLES OF INCORPORATION
OF ATMOS ENERGY CORPORATION

The undersigned, on behalf of the corporation set forth below, pursuant to Section 13.1-711 of the Virginia Stock Corporation Act, states as follows:

1. The name of the corporation is Atmos Energy Corporation (the "Corporation").
2. The Amended and Restated Articles of Incorporation of the Corporation (the "Articles of Incorporation") are restated in their entirety to read as set forth in Exhibit A attached hereto (the "Restated Articles of Incorporation"). The Restated Articles of Incorporation do not contain a new amendment to the Articles of Incorporation.
3. The Restated Articles of Incorporation were adopted by the Corporation on May 5, 2010.
4. The Restated Articles of Incorporation were duly adopted by the board of directors of the Corporation. Shareholder approval was not required because the Restated Articles of Incorporation do not contain a new amendment to the Articles of Incorporation.

Executed in the name of the Corporation by:

Louis P. Gregory
(signature) *LS*

Louis P. Gregory
(printed name)

0488598-4
(corporation's SCC ID#)

May 6, 2010
(date)

Sr. Vice President & General Counsel
(corporate title)

(972) 934-9227
(telephone number)

Exhibit A

Restated Articles of Incorporation of the Corporation

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RESTATED ARTICLES OF INCORPORATION
OF ATMOS ENERGY CORPORATION
(As Amended Effective February 3, 2010)

ARTICLE I.

The name of the corporation shall be Atmos Energy Corporation (the "Corporation").

ARTICLE II.

The purposes for which the Corporation is organized are the transaction of any or all lawful business for which corporations may be incorporated under the Texas Business Organizations Code and the Texas For-profit Corporation Law as defined therein, including, but not limited to, the transportation and distribution of natural gas by pipeline as a public utility, except that with respect to the Commonwealth of Virginia, the Corporation may only conduct such business as is permitted to be conducted by a public service company engaged in the transportation and distribution of natural gas by pipeline.

ARTICLE III.

The Corporation is incorporated in the State of Texas and the Commonwealth of Virginia. The post office address of the registered office of the Corporation in the State of Texas is 211 E. 7th Street, Suite 620, Austin, Texas 78701-3218, and the registered agent for service of the Corporation at the same address is Corporation Service Company, d/b/a CSC-Lawyers Incorporating Service Company. The post office address of the registered office of the Corporation in the Commonwealth of Virginia is Riverfront Plaza, East Tower, 951 East Byrd Street, Richmond, Virginia 23219-4074, and the registered agent for service of the Corporation at the same address is Allen C. Goolsby, III, such registered agent being a resident of the Commonwealth of Virginia and a member of the Virginia State Bar.

ARTICLE IV.

The period of the Corporation's duration shall be perpetual.

ARTICLE V.

The Corporation shall not commence business until it has received for the shares consideration of the value of One Thousand Dollars (\$1,000) consisting of money, labor done or property actually received.

ARTICLE VI.

1. Number of Directors. The number of directors constituting the Board of Directors shall be fixed by the Bylaws of the Corporation. No director shall be removed during his term of office except for cause and by the affirmative vote of the holders of seventy-five percent (75%) of the shares then entitled to vote at an election of directors.

2. Election and Term. All directors elected at the 2010 annual meeting of shareholders shall be elected for terms of three years and until their successors shall be elected and qualified. Beginning with the 2011 annual meeting of shareholders, and at each annual meeting of

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shareholders thereafter, all directors elected at the annual meeting of shareholders shall be elected for a one-year term expiring at the next annual meeting of shareholders. Directors shall be elected by a majority vote of the shares of the Common Stock entitled to vote in the election of directors and represented in person or by proxy at a meeting of shareholders at which a quorum is present. Each director who is serving as a director immediately following the 2011 annual meeting of shareholders, or is thereafter elected a director, shall hold office until the expiration of the term for which he or she was elected, and until his or her successor shall be elected and shall qualify, or until his or her earlier death, resignation, retirement, removal or disqualification from office."

ARTICLE VII.

1. Capitalization.

The aggregate number of shares which the Corporation shall have the authority to issue is Two Hundred Million (200,000,000) shares of Common Stock having no par value.

2. Designation and Statement of Preferences, Limitations and Relative Rights of Common Stock.

2.01 Subject to the provisions of law, including the Texas Business Organizations Code and the Texas For-profit Corporation Law as defined therein and the Virginia Stock Corporation Act, and to the conditions set forth in any law, including by resolution of the Board of Directors of the Corporation, such dividends (payable in cash, stock or otherwise) as may be determined by the Board of Directors may be declared and paid on the Common Stock from time to time out of any funds legally available therefor.

2.02 The holders of the Common Stock shall exclusively possess full voting power for the election of directors and for all other purposes. In the exercise of its voting power, the Common Stock shall be entitled to one vote for each share held.

3. Provisions Applicable to All Classes of Stock.

3.01 Subject to applicable law, the Board of Directors may in its discretion issue from time to time authorized but unissued shares for such consideration as it may determine. The shareholders shall have no pre-emptive rights, as such holders, to purchase any shares or securities of any class which may at any time be sold or offered for sale by the Corporation.

3.02 At each election for directors every shareholder entitled to vote at any meeting shall have the right to vote, in person or by proxy, the number of shares owned by him for as many persons as there are directors to be elected. Cumulative voting of shares of stock in the election of directors or otherwise is hereby expressly prohibited.

3.03 The Corporation shall be entitled to treat the person in whose name any share or other security is registered as the owner thereof, for all purposes, and shall not be bound to recognize any equitable or other claim to or interest in such shares or other security on the part of any other person, whether or not the Corporation shall have notice thereof.

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4. Provisions Applicable to Certain Business Combinations.

4.01 The affirmative vote of the holders of not less than seventy-five percent (75%) of the outstanding shares of "Voting Stock" (as hereinafter defined) held by stockholders other than a "Substantial Shareholder" (as hereinafter defined) shall be required for the approval or authorization of any "Business Combination" (as hereinafter defined) of the Corporation with any Substantial Shareholder; provided, however, that the seventy-five percent (75%) voting requirement shall not be applicable if either:

(i) The "Continuing Directors" (as hereinafter defined) of the Corporation by the affirmative vote of at least a majority (a) have expressly approved in advance the acquisition of the outstanding shares of Voting Stock that caused such Substantial Shareholder to become a Substantial Shareholder, or (b) have expressly approved such Business Combination either in advance of or subsequent to such Substantial Shareholder's having become a Substantial Shareholder; or

(ii) The cash or fair market value (as determined by at least a majority of the Continuing Directors) of the property, securities or other consideration to be received per share by holders of Voting Stock of the Corporation in the Business Combination is not less than the "Highest Per Share Price" or the "Highest Equivalent Price" (as these terms are hereinafter defined) paid by the Substantial Shareholder in acquiring any of its holdings of the Corporation's Voting Stock.

4.02 For purposes of this paragraph 4 of Article VII:

(i) The term "Business Combination" shall include, without limitation: (a) any merger or consolidation of the Corporation, or any entity controlled by or under common control with the Corporation, with or into any Substantial Shareholder, or any entity controlled by or under common control with the Substantial Shareholder, (b) any merger or consolidation of a Substantial Shareholder, or any entity controlled by or under common control with the Corporation, (c) any sale, lease, exchange, transfer or other disposition of all or substantially all of the property and assets of the Corporation, or any entity controlled by or under common control with the Corporation, to a Substantial Shareholder, or any entity controlled by or under common control with the Substantial Shareholder, (d) any purchase, lease, exchange, transfer or other acquisition of all or substantially all of the property and assets of a Substantial Shareholder or any entity controlled by or under common control with the Corporation, (e) any recapitalization of the Corporation that would have the effect of increasing the voting power of a Substantial Shareholder, and (f) any agreement, contract or other arrangement providing for any of the transactions described in this definition of Business Combination.

(ii) The term "Substantial Shareholder" shall mean and include any individual, corporation, partnership or other person or entity which, together with its "Affiliates" and "Associates" (as those terms are defined in Rule 12b-2 of the General Rules and Regulations promulgated under the Securities Exchange Act of 1934 (the "Exchange Act") as in effect at the date of the adoption hereof), "Beneficially Owns" (as defined in Rule 13d-3 of the

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Exchange Act) an aggregate of 10 percent or more of the outstanding Voting Stock of the Corporation, and any Affiliate or Associate of any such individual, corporation, partnership or other person or entity.

(iii) Without limitation, any share of Voting Stock of the Corporation that any Substantial Shareholder has the right to acquire at any time (notwithstanding that Rule 13d-3 of the Exchange Act deems such shares to be beneficially owned only if such right may be exercised within 60 days) pursuant to any agreement, or upon exercise of conversion rights, warrants or options, or otherwise, shall be deemed to be Beneficially Owned by the Substantial Shareholder and to be outstanding for purposes of clause (ii) above.

(iv) For the purposes of subparagraph 4.01(ii) of this paragraph 4 of Article VII, the term "other consideration to be received" shall include, without limitation, Common Stock or other capital stock of the Corporation retained by its existing stockholders other than Substantial Shareholders or other parties to such Business Combination in the event of a Business Combination in which the Corporation is the surviving corporation.

(v) The term "Voting Stock" shall mean all of the outstanding shares of Common Stock entitled to vote on each matter on which the holders of record of Common Stock shall be entitled to vote, and each reference to a proportion of shares of Voting Stock shall refer to such proportion of the votes entitled to be cast by such shares.

(vi) The term "Continuing Director" shall mean a Director who was a member of the Board of Directors of the Corporation immediately prior to the time that the Substantial Shareholder involved in a Business Combination became a Substantial Shareholder.

(vii) A Substantial Shareholder shall be deemed to have acquired a share of the Voting Stock of the Corporation at the time when such Substantial Shareholder became the Beneficial Owner thereof. With respect to the shares owned by Affiliates, Associates or other persons whose ownership is attributed to a Substantial Shareholder under the foregoing definition of Substantial Shareholder, if the price is paid by such Substantial Shareholder for such shares is not determinable by a majority of the Continuing Directors, the price so paid shall be deemed to be the higher of (a) the price paid upon the acquisition thereof by the Affiliate, Associate or other person or (b) the market price of the shares in question at the time when the Substantial Shareholder became the Beneficial Owner thereof.

(viii) The terms "Highest Per Share Price" and "Highest Equivalent Price" as used in this paragraph 4 of Article VII shall mean the highest price that can be determined to have been paid at any time by the Substantial Shareholder for any share or shares of that class of capital stock. If there is more than one class of capital stock of the Corporation issued and outstanding, the Highest Equivalent Price shall mean with respect to each class and series of capital stock of the Corporation the amount determined by a majority of the Continuing Directors, on whatever basis they believe is appropriate, to be the highest per share price equivalent to the highest price

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that can be determined to have been paid at any time by the Substantial Shareholder for any share or shares of any class or series of capital stock of the Corporation. In determining the Highest Per Share Price and Highest Equivalent Price, all purchases by the Substantial Shareholder shall be taken into account regardless of whether the shares were purchased before or after the Substantial Shareholder became a Substantial Shareholder. The Highest Per Share Price and the Highest Equivalent Price shall include any brokerage commissions, transfer taxes and soliciting dealers' fees paid by the Substantial Shareholder with respect to the shares of capital stock of the Corporation acquired by the Substantial Shareholder. In the case of any Business Combination with a Substantial Shareholder, the Continuing Directors shall determine the Highest Per Share Price or the Highest Equivalent Price for each class and series of the capital stock of the Corporation.

4.03 The provisions set forth in this paragraph 4 of Article VII may not be amended, altered, changed or repealed in any respect unless such action is approved by the affirmative vote of the holders of not less than seventy-five percent (75%) of the outstanding shares of Voting Stock (as defined in this Article VII) of the Corporation at a meeting of the shareholders duly called for the consideration of such amendment, alteration, change or repeal; provided, however, that if there is a Substantial Shareholder (as defined in this Article VII), such action must also be approved by the affirmative vote of the holders of not less than seventy-five percent (75%) of the outstanding shares of Voting Stock held by the shareholders other than the Substantial Shareholder.

ARTICLE VIII.

The power to alter, amend or repeal the Corporation's bylaws, and to adopt new bylaws, is hereby vested in the Board of Directors, subject, however, to repeal or change by the affirmative vote of the holders of seventy-five percent (75%) of the outstanding shares entitled to vote thereon.

ARTICLE IX.

The Corporation shall indemnify, to the fullest extent permitted by law, any person who was, is, or is threatened to be made a named defendant or respondent in any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, arbitral, or investigative, any appeal in such action, suit, or proceeding, and any inquiry or investigation that could lead to such an action, suit, or proceeding, by reason of the fact that such person is or was a director or officer of the Corporation, or, while such person was a director of the Corporation, is or was serving at the request of the Corporation as a director, officer, partner, venturer, proprietor, trustee, employee, agent, or similar functionary of another corporation, partnership, joint venture, sole proprietorship, trust, employee benefit plan, or other enterprise, against judgments, penalties (including excise and similar taxes), fines, settlements, and reasonable expenses (including attorney's fees) actually incurred by such person in connection with such action, suit, or proceeding. In addition to the foregoing, the Corporation shall, upon request of any such person described above and to the fullest extent permitted by law, pay or reimburse the reasonable expenses incurred by such person in any action, suit, or proceeding described above in advance of the final disposition of such action, suit, or proceeding.

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ARTICLE X.

No director of the Corporation shall be personally liable to the Corporation or its shareholders for monetary damages for an act or omission in such director's capacity as a director, except for liability for (i) a breach of the director's duty of loyalty to the Corporation or its shareholders; (ii) an act or omission not in good faith or that involves intentional misconduct or a knowing violation of the law; (iii) a transaction from which the director received an improper benefit, whether or not the benefit resulted from an action taken within the scope of the director's office; (iv) an act or omission for which the liability of a director is expressly provided by statute; or (v) an act related to an unlawful stock repurchase or payment of a dividend. If the laws of the State of Texas or the Commonwealth of Virginia are hereafter amended to authorize corporate action further eliminating or limiting the personal liability of a director of the Corporation, then the liability of a director of the Corporation shall thereupon automatically be eliminated or limited to the fullest extent permitted by the laws of the State of Texas and the Commonwealth of Virginia. Any repeal or modification of this Article X by the shareholders of the Corporation shall not adversely affect any right or protection of a director existing at the time of such repeal or modification with respect to such events or circumstances occurring or existing prior to such time.

ATMOS ENERGY CORPORATION

By: Robert W. Best
Robert W. Best
Chairman of the Board and
Chief Executive Officer

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

AT RICHMOND, MAY 10, 2010

The State Corporation Commission has found the accompanying articles submitted on behalf of
Atmos Energy Corporation

to comply with the requirements of law, and confirms payment of all required fees. Therefore, it
is ORDERED that this

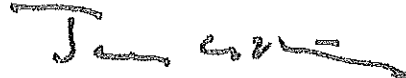
CERTIFICATE OF RESTATEMENT

be issued and admitted to record with the articles of restatement in the Office of the Clerk of the
Commission, effective May 10, 2010.

The corporation is granted the authority conferred on it by law in accordance with the articles,
subject to the conditions and restrictions imposed by law.

STATE CORPORATION COMMISSION

By



James C. Dimitri
Commissioner

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Commonwealth of Virginia



State Corporation Commission

I Certify the Following from the Records of the Commission:

The foregoing is a true copy of the certificate of restatement of Atmos Energy Corporation issued May 10, 2010.

Nothing more is hereby certified.



*Signed and Sealed at Richmond on this Date:
May 13, 2010*

Joel H. Peck
Joel H. Peck, Clerk of the Commission

Form 503
(Revised 01/06)
Return in duplicate to:
Secretary of State
P.O. Box 13697
Austin, TX 78711-3697
512 463-5555
FAX: 512 463-5709
Filing Fee: \$25



FILED
This document is filed for office use.
In the Office of the
Secretary of State of Texas

JAN 04 2007

Assumed Name Certificate **Corporations Section**

Assumed Name

The assumed name under which the business or professional service is, or is to be, conducted or rendered is: Atmos Energy, Triangle Division

Entity Information

The name of the entity filing the assumed name is:

Atmos Energy Corporation

State the name of the entity as currently shown in the records of the secretary of state or on its certificate of formation, if not filed with the secretary of state.

The filing entity is a: (Select the appropriate entity type below.)

- | | |
|--|---|
| <input checked="" type="checkbox"/> For-profit Corporation | <input type="checkbox"/> Professional Corporation |
| <input type="checkbox"/> Nonprofit Corporation | <input type="checkbox"/> Professional Limited Liability Company |
| <input type="checkbox"/> Cooperative Association | <input type="checkbox"/> Professional Association |
| <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Limited Partnership |
| <input type="checkbox"/> Other | |

Specify type of entity if there is no check box applicable.

The file number, if any, issued to the filing entity by the secretary of state is: 54895300

The state, country, or other jurisdiction of formation is: Texas

The registered or similar office of the entity in the jurisdiction of formation is:

701 Brazos Street, Austin, Texas 78701

The entity is required to maintain a registered office and agent in Texas. The address of its registered office in Texas and the name of the registered agent at such address is:

Corporation Service Company d/b/a CSC-Lawyers Incorporating Service Company

701 Brazos Street, Austin, Texas 78701

The address of the principal office of the entity (if not the same as the registered office) is:

5430 LBJ Freeway, Suite 1800, Dallas, Texas 75240

The entity is not required to maintain a registered office and agent in Texas. Its office address is:

in Texas is: N/A

The entity is not incorporated, organized or associated under the laws of Texas. The address of the principal place of business in this state is: N/A

The office address of the entity is: N/A

Period of Duration

The period during which the assumed name will be used is 10 years from the date of filing with the secretary of state.

OR

The period during which the assumed name will be used is _____ years from the date of filing with the secretary of state (not to exceed 10 years).

OR

The assumed name will be used until _____ (not to exceed 10 years).
mm/dd/yyyy

County or Counties in which Assumed Name Used

The county or counties where business or professional services are being or are to be conducted or rendered under the assumed name are:

All counties

All counties with the exception of the following counties: _____

Only the following counties: _____

Execution

The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument. If the undersigned is acting in the capacity of an attorney in fact for the entity, the undersigned certifies that the entity has duly authorized the undersigned in writing to execute this document.

Date: December²⁹ 2006

Louis P. Gregory
Senior Vice President and General Counsel

Signature and title of authorized person(s) (see instructions)

Corporations Section
P.O.Box 13697
Austin, Texas 78711-3697



CASE NO. 2017-00349
FR 14(2)
ATTACHMENT 1
John Steen
Secretary of State

Office of the Secretary of State

Certificate of Fact

The undersigned, as Secretary of State of Texas, does hereby certify that the document, Articles of Incorporation for ATMOS ENERGY CORPORATION (file number 54895300), a Domestic For-Profit Corporation, was filed in this office on February 06, 1981.

It is further certified that the entity status in Texas is in existence.

In testimony whereof, I have hereunto signed my name officially and caused to be impressed hereon the Seal of State at my office in Austin, Texas on March 25, 2013.



A handwritten signature in black ink, appearing to read "John Steen".

John Steen
Secretary of State

Corporations Section
P.O.Box 13697
Austin, Texas 78711-3697



CASE NO. 2017-00349
FR 14(2)
ATTACHMENT 1
John Steen
Secretary of State

Office of the Secretary of State

Certificate of Fact

The undersigned, as Secretary of State of Texas, does hereby certify that ATMOS ENERGY CORPORATION, a Domestic For-Profit Corporation (file number 54895300) has filed the following assumed name certificate(s) with this office:

Assumed Name	Filed	Status
ENERGAS COMPANY	October 03, 1988	Expired
WESTERN KENTUCKY GAS COMPANY	November 04, 1992	Expired
UNITED CITIES GAS COMPANY	July 29, 1997	Expired
ENERGAS COMPANY	May 20, 1999	Expired
Atmos Pipeline - Texas	September 27, 2004	Active
Atmos Energy - Lone Star Division	September 29, 2004	Active
Atmos Energy Corporation, Mid-Tex Division	November 18, 2004	Active
Atmos Energy, West Texas Division	August 31, 2005	Active
Atmos Energy, Triangle Division	January 04, 2007	Active

In testimony whereof, I have hereunto signed my name officially and caused to be impressed hereon the Seal of State at my office in Austin, Texas on March 25, 2013.

Corporations Section
P.O.Box 13697
Austin, Texas 78711-3697



CASE NO. 2017-00349
FR 14(2)
ATTACHMENT 1
John Steen
Secretary of State

Office of the Secretary of State



A handwritten signature in black ink, appearing to read "John Steen".

John Steen
Secretary of State

ASSUMED NAME CERTIFICATE

(Pursuant to §§59.1-69 and 59.1-70 of the Code of Virginia)

It is hereby certified that:

1. The name of the corporation is Atmos Energy Corporation.
2. The corporation was incorporated under the laws of the Commonwealth of Virginia and is authorized to transact business in the said Commonwealth. The corporation was also incorporated under the laws of the State of Texas and is authorized to transact business in said State.
3. The corporation intends to transact business in the Cities of Bristol and Radford and the Counties of Montgomery, Pulaski, Smyth, Washington and Wythe which will do business under the name United Cities Gas Company.

SIGNED on this 29 day of July, 1997.

ATMOS ENERGY CORPORATION

By: Glen A. Blanscet
Glen A. Blanscet, Vice President

STATE OF TEXAS §
 §
COUNTY OF DALLAS §

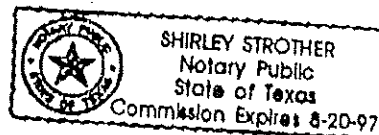
I, a Notary Public in and for the State and County aforesaid, do certify that Glen A. Blanscet, whose name as Vice President of Atmos Energy Corporation is signed to the writing above, bearing date on the 29 day of July, 1997, has acknowledged the same before me in the County aforesaid.

GIVEN under my hand and official seal this 29 day of July, 1997.

My Commission Expires:

8-20-97

Shirley Strother
Notary Public, State of Texas



A TRUE COPY:
TESTE: William H. Howard
DEPUTY CLERK
CIRCUIT COURT, RADFORD, VA.

ASSUMED NAME CERTIFICATE

(Pursuant to §§59.1-69 and 59.1-70 of the Code of Virginia)

It is hereby certified that:

1. The name of the corporation is Atmos Energy Corporation.
2. The corporation was incorporated under the laws of the Commonwealth of Virginia and is authorized to transact business in the said Commonwealth. The corporation was also incorporated under the laws of the State of Texas and is authorized to transact business in said State.
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SIGNED on this 29 day of July, 1997.

ATMOS ENERGY CORPORATION

By: Glen A. Blanscet
Glen A. Blanscet, Vice President

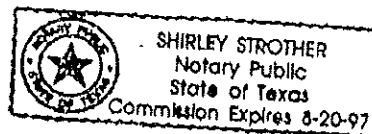
STATE OF TEXAS §
 §
COUNTY OF DALLAS §

I, a Notary Public in and for the State and County aforesaid, do certify that Glen A. Blanscet, whose name as Vice President of Atmos Energy Corporation is signed to the writing above, bearing date on the 29 day of July, 1997, has acknowledged the same before me in the County aforesaid.

GIVEN under my hand and official seal this 29 day of July, 1997.

My Commission Expires:
8-20-97

Shirley Strother
Notary Public, State of Texas



VIRGINIA

In the Clerk's Office of the Circuit Court for the City of Bristol. This instrument with the certificate of acknowledgement thereto annexed is admitted to record at 1:34 o'clock P. M., August 15, 1997.
Teste: Mabel T. Lamie
By: Clayton W. H. Danner 8-15-97 Clerk
Dep. Clerk

ASSUMED NAME CERTIFICATE

(Pursuant to §§59.1-69 and 59.1-70 of the Code of Virginia)

It is hereby certified that:

1. The name of the corporation is Atmos Energy Corporation.
2. The corporation was incorporated under the laws of the Commonwealth of Virginia and is authorized to transact business in the said Commonwealth. The corporation was also incorporated under the laws of the State of Texas and is authorized to transact business in said State.
3. The corporation intends to transact business in the Cities of Bristol and Radford and the Counties of Montgomery, Pulaski, Smyth, Washington and Wythe which will do business under the name United Cities Gas Company.

SIGNED on this 29 day of July, 1997.

ATMOS ENERGY CORPORATION

By: Glen A. Blanscet
Glen A. Blanscet, Vice President

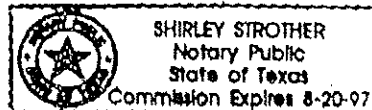
STATE OF TEXAS §
 §
COUNTY OF DALLAS §

I, a Notary Public in and for the State and County aforesaid, do certify that Glen A. Blanscet, whose name as Vice President of Atmos Energy Corporation is signed to the writing above, bearing date on the 29 day of July, 1997, has acknowledged the same before me in the County aforesaid.

GIVEN under my hand and official seal this 29 day of July, 1997.

Shirley Strother
Notary Public, State of Texas

My Commission Expires:
8-20-97



VIRGINIA In the Office of the Clerk of the Circuit Court of Pulaski County
ISA day of August, 1997 this foregoing
instrument was filed for record and returned with certificate
annexed admitted to record at 2:30 P.M.
Test:

By: Alfred M. Bohke
ALFRED BOHKE, CLERK
D.C.

ASSUMED NAME CERTIFICATE

(Pursuant to §§59.1-69 and 59.1-70 of the Code of Virginia)

It is hereby certified that:

1. The name of the corporation is Atmos Energy Corporation.
 2. The corporation was incorporated under the laws of the Commonwealth of Virginia and is authorized to transact business in the said Commonwealth. The corporation was also incorporated under the laws of the State of Texas and is authorized to transact business in said State.
 3. The corporation intends to transact business in the Cities of Bristol and Radford and the Counties of Montgomery, Pulaski, Smyth, Washington and Wythe which will do business under the name, United Cities Gas Company.
- SIGNED on this 29 day of July, 1997.

ATMOS ENERGY CORPORATION

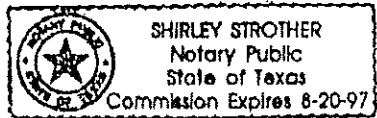
By: Glen A. Blanscet
Glen A. Blanscet, Vice President

STATE OF TEXAS §
 §
COUNTY OF DALLAS §

I, a Notary Public in and for the State and County aforesaid, do certify that Glen A. Blanscet, whose name as Vice President of Atmos Energy Corporation is signed to the writing above, bearing date on the 29 day of July, 1997, has acknowledged the same before me in the County aforesaid.

GIVEN under my hand and official seal this 29 day of July, 1997.

My Commission Expires: 8-20-97
Shirley Strother
Notary Public, State of Texas



VIRGINIA: IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF PULASKI COUNTY. THIS INSTRUMENT, WITH THE CERTIFICATE OF ACKNOWLEDGMENT THERETO ANNEXED, IS ADMITTED TO RECORD AT 10:00 AM CLOCK 8/5, 1997
TESTE: R. Glennwood Fitchbill, CLERK

ASSUMED NAME CERTIFICATE

(Pursuant to §§59.1-69 and 59.1-70 of the Code of Virginia)

It is hereby certified that:

1. The name of the corporation is Atmos Energy Corporation.
2. The corporation was incorporated under the laws of the Commonwealth of Virginia and is authorized to transact business in the said Commonwealth. The corporation was also incorporated under the laws of the State of Texas and is authorized to transact business in said State.
3. The corporation intends to transact business in the Cities of Bristol and Radford and the Counties of Montgomery, Pulaski, Smyth, Washington and Wythe which will do business under the name United Cities Gas Company.

SIGNED on this 29 day of July, 1997.

ATMOS ENERGY CORPORATION

By: Glen A. Blanscet
Glen A. Blanscet, Vice President

STATE OF TEXAS §
 §
COUNTY OF DALLAS §

I, a Notary Public in and for the State and County aforesaid, do certify that Glen A. Blanscet, whose name as Vice President of Atmos Energy Corporation is signed to the writing above, bearing date on the 29 day of July, 1997, has acknowledged the same before me in the County aforesaid.

GIVEN under my hand and official seal this 29 day of July, 1997.

My Commission Expires: 8-20-97
Shirley Strother
Notary Public, State of Texas



A COPY, TESTE:
JIMMY L. WARREN, CLERK OF THE
CIRCUIT COURT OF SMYTH COUNTY
BY: Debbie Lawrence
DEPUTY CLERK

PRELIMINARY CASE PAPERS
RCPT : 97000005096
DATE : 08/15/97 TIME: 12:16
CASE : 173CFN970815002
ACCT : UNITED CITIES GAS CO
AMT. : \$18.00

ASSUMED NAME CERTIFICATE

(Pursuant to §§59.1-69 and 59.1-70 of the Code of Virginia)

It is hereby certified that:

1. The name of the corporation is Atmos Energy Corporation.
2. The corporation was incorporated under the laws of the Commonwealth of Virginia and is authorized to transact business in the said Commonwealth. The corporation was also incorporated under the laws of the State of Texas and is authorized to transact business in said State.
3. The corporation intends to transact business in the Cities of Bristol and Radford and the Counties of Montgomery, Pulaski, Smyth, Washington and Wythe which will do business under the name United Cities Gas Company.

SIGNED on this 29 day of July, 1997.

ATMOS ENERGY CORPORATION

By: Glen A. Blanscet
Glen A. Blanscet, Vice President

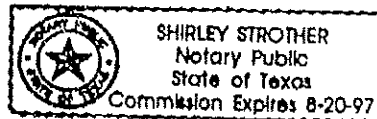
STATE OF TEXAS §
 §
COUNTY OF DALLAS §

I, a Notary Public in and for the State and County aforesaid, do certify that Glen A. Blanscet, whose name as Vice President of Atmos Energy Corporation is signed to the writing above, bearing date on the 29 day of July, 1997, has acknowledged the same before me in the County aforesaid.

GIVEN under my hand and official seal this 29 day of July, 1997.

My Commission Expires:
8-20-97

Shirley Strother
Notary Public, State of Texas



FILED

AUG 15 1997

Steve R. Barrett
DEPUTY CLERK
CIRCUIT COURT

ASSUMED NAME CERTIFICATE

(Pursuant to §§59.1-69 and 59.1-70 of the Code of Virginia)

It is hereby certified that:

1. The name of the corporation is Atmos Energy Corporation.
2. The corporation was incorporated under the laws of the Commonwealth of Virginia and is authorized to transact business in the said Commonwealth. The corporation was also incorporated under the laws of the State of Texas and is authorized to transact business in said State.
3. The corporation intends to transact business in the Cities of Bristol and Radford and the Counties of Montgomery, Pulaski, Smyth, Washington and Wythe which will do business under the name United Cities Gas Company.

SIGNED on this 29 day of July, 1997.

ATMOS ENERGY CORPORATION

By: Glen A. Blanscet
Glen A. Blanscet, Vice President

STATE OF TEXAS §
 §
COUNTY OF DALLAS §

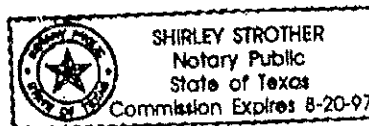
I, a Notary Public in and for the State and County aforesaid, do certify that Glen A. Blanscet, whose name as Vice President of Atmos Energy Corporation is signed to the writing above, bearing date on the 29 day of July, 1997, has acknowledged the same before me in the County aforesaid.

GIVEN under my hand and official seal this 29 day of July, 1997.

My Commission Expires:

8-20-97

Shirley Strother
Notary Public, State of Texas



BOOK 3 PAGE 171

VALIDATE CASE FAPERE
RCPT : 97000000022
DATE : 08/20/97 TIME: 09:30
CASE : 197CGM970820002
ACCT : ATMOS ENERGY CORPORA
AMT. : \$10.00

TESTE: Yvonne A. Coetzee, DC

Commonwealth of Virginia



State Corporation Commission

I Certify the Following from the Records of the Commission:

The foregoing is a true copy of an assumed or fictitious name certificate on file in the Clerk's Office of the Commission certifying that Atmos Energy Corporation conducts business under the assumed or fictitious name of United Cities Gas Company.

Nothing more is hereby certified.



*Signed and Sealed at Richmond on this Date:
March 27, 2013*

Joel H. Peck

Joel H. Peck, Clerk of the Commission

Commonwealth of Kentucky
Alison Lundergan Grimes, Secretary of State

Alison Lundergan Grimes
Secretary of State
P. O. Box 718
Frankfort, KY 40602-0718
(502) 564-3490
<http://www.sos.ky.gov>

Certificate of Authorization

Authentication number: 192249
Visit <https://app.sos.ky.gov/ftshow/certvalidate.aspx> to authenticate this certificate.

I, Alison Lundergan Grimes, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

ATMOS ENERGY CORPORATION

, a corporation organized under the laws of the state of Texas, is authorized to transact business in the Commonwealth of Kentucky, and received the authority to transact business in Kentucky on December 14, 1987.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that an application for certificate of withdrawal has not been filed; and that the most recent annual report required by KRS 14A.6-010 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 7th day of August, 2017, in the 226th year of the Commonwealth.



Alison Lundergan Grimes
Alison Lundergan Grimes
Secretary of State
Commonwealth of Kentucky
192249/0237484

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(1)(b)1
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (1) Each application requesting a general adjustment of existing rates shall:
- (b) Include:
1. A statement of the reason the adjustment is required;

RESPONSE:

- 1) The Company is requesting that the Commission approve new distribution rates that will provide revenues equal to our cost of service, including a reasonable return on investment. As the Commission is aware, the actual costs of the natural gas consumed by our customers are collected through a gas cost adjustment mechanism. The purpose of this case is to establish new distribution rates.
- 2) At current rates, the Company's calculated rate of return on rate base for the test year is only 6.26%. Two primary factors contribute to the current revenue deficiency. First, because of changes in the market, our authorized rates will not produce in the coming year a level of revenues equal to that authorized in our previous rate case. Second, the cost of providing service has increased. Consequently, we are seeking timely and adequate rate relief in order to maintain the current high-quality, safe and reliable service our customers expect.
- 3) Although Atmos Energy operates very efficiently and is proud to be a low cost provider of natural gas in Kentucky, our current rates are not providing a fair return on the Company's investments. Thus, even if our costs of providing service were as low today as the Commission determined to be appropriate in Docket No. 2015-00343 our existing rates would cause the Company to under recover.
- 4) Atmos Energy is asking the Commission to approve new rate schedules that would increase revenues to provide an overall rate of return on rate base of 7.73% on the test year rate base of \$430,095,330.
- 5) Atmos Energy is seeking approval to increase its rates to recover approximately \$10,416,375 in additional revenues. For an average residential customer, the total bill increase would be \$2.99 per month.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(1)(b)2
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (1) Each application requesting a general adjustment of existing rates shall:
 - (b) Include:
 - 2. A certified copy of a certificate of assumed name as required by KRS 365.015 or a statement that a certificate is not necessary;

RESPONSE:

A certificate of assumed name is not necessary as Atmos Energy Corporation does not operate under an assumed name in Kentucky.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(1)(b)3
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (1) Each application requesting a general adjustment of existing rates shall:
 - (b) Include:
 - 3. New or revised tariff sheets, if applicable in a format that complies with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed;

RESPONSE:

Please see attachment FR_16(1)(b)3_Att1 for the proposed tariffs.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(1)(b)3_Att1 - Proposed Tariffs.pdf, 17 Pages.

Respondent: Mark Martin

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

First Revised SHEET No. 1

Cancelling

Original SHEET No. 1

ATMOS ENERGY CORPORATION
 (NAME OF UTILITY)

Rate Book Index

<u>General Information</u>	<u>Sheet No.</u>
Rate Book Index	1 to 2
Towns and Communities	3
System Map	-
Current Rate Summary	4
Current Gas Cost Adjustment (GCA)	5
Current General Transportation Rates	6
Computer Billing Rate Codes	7
<u>Sales Service</u>	
General Firm Sales Service (G-1)	8 to 9
Interruptible Sales Service (G-2)	10 to 13
Weather Normalization Adjustment (WNA)	14
Gas Cost Adjustment (GCA)	15 to 17
Performance Based Rate Mechanism (PBR)	18 to 29
Demand Side Management (DSM)	30 to 36
Research & Development Rider (R & D)	37
Pipeline Replacement Rider (PRP)	38 to 39
Economic Development Rider (EDR)	40 to 41
Annual Review Mechanism (ARM)	42
Reserved for Future Use	43 to 44
<u>Transportation Service</u>	
Transportation Service (T-3)	45 to 51
Transportation Service (T-4)	52 to 58
Alternate Receipt Point Service (T-5)	59 to 60
Transportation Pooling Service (T-6)	61 to 62
<u>Miscellaneous Special Charges</u>	63
<u>Rules and Regulations</u>	
1. Commission's Rules and Regulations	64
2. Company's Rules and Regulations	64
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4. Billings	65 to 66
5. Deposits	67 to 68
6. Special Charges	68 to 70

(T)
(T)

DATE OF ISSUE September 28, 2017
 Month/Date/Year

DATE EFFECTIVE October 28, 2017
 Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
 Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
 Signature of Officer

TITLE Vice President – Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

P.S.C. KY NO. 2

EIGHTEENTH REVISED SHEET NO. 4

CANCELLING

SEVENTEENTH REVISED SHEET NO. 4

ATMOS ENERGY CORPORATION

NAME OF UTILITY

Current Rate Summary

Case No. 2017-00349

Firm Service

Base Charge:

Residential (G-1)	-	\$17.50	per meter per month
Non-Residential (G-1)	-	44.50	per meter per month
Transportation (T-4)	-	375.00	per delivery point per month
Transportation Administration Fee	-	50.00	per customer per meter

Rate per Mcf²

Sales (G-1)

Transportation (T-4)

First	300	¹ Mcf	@	6.8814	per Mcf	@	1.8250	per Mcf	(,)
Next	14,700	¹ Mcf	@	6.2414	per Mcf	@	1.1850	per Mcf	(,)
Over	15,000	Mcf	@	5.9564	per Mcf	@	0.9000	per Mcf	(,)

Interruptible Service

Base Charge	-	\$375.00	per delivery point per month
Transportation Administration Fee	-	50.00	per customer per meter

Rate per Mcf²

Sales (G-2)

Transportation (T-3)

First	15,000	¹ Mcf	@	4.8857	per Mcf	@	1.0450	per Mcf	(,)
Over	15,000	Mcf	@	4.6047	per Mcf	@	0.7640	per Mcf	(,)

¹ All gas consumed by the customer (sales, transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

² DSM, PRP and R&D Riders may also apply, where applicable.

DATE OF ISSUE September 28, 2017
MONTH / DATE / YEAR

DATE EFFECTIVE October 28, 2017
MONTH / DATE / YEAR

ISSUED BY /s/ Mark A. Martin
SIGNATURE OF OFFICER

TITLE Vice President – Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
 IN CASE NO 2017-00349 DATED July 25, 2017

FOR ENTIRE SERVICE AREA

P.S.C. KY NO. 2

EIGHTEENTH REVISED SHEET NO. 6

CANCELLING

ATMOS ENERGY CORPORATION

NAME OF UTILITY

SEVENTEENTH REVISED SHEET NO. 6

Current Transportation

Case No. 2017-00349

The Transportation Rates (T-3 and T-4) for each respective service net monthly rate is as follows:

System Lost and Unaccounted gas percentage: 1.28%

				<u>Simple Margin</u>	<u>Non- Commodity</u>	<u>Gross Margin</u>	
<u>Transportation Service</u>¹							
<u>Firm Service (T-4)</u>							
First	300	Mcf	@	\$1.8250 +	\$0.0000 =	\$1.8250	per Mcf (l)
Next	14,700	Mcf	@	1.1850 +	0.0000 =	1.1850	per Mcf (l)
All over	15,000	Mcf	@	0.9000 +	0.0000 =	0.9000	per Mcf (l)
<u>Interruptible Service (T-3)</u>							
First	15,000	Mcf	@	\$1.0450 +	\$0.0000 =	\$1.0450	per Mcf (l)
All over	15,000	Mcf	@	0.7640 +	0.0000 =	0.7640	per Mcf (l)

¹ Excludes standby sales service.

DATE OF ISSUE September 28, 2017
 MONTH / DATE / YEAR

DATE EFFECTIVE October 28, 2017
 MONTH / DATE / YEAR

ISSUED BY /s/ Mark A. Martin
 SIGNATURE OF OFFICER

TITLE Vice President – Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
 IN CASE NO 2017-00349 DATED _____

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

Second Revised SHEET No. 8

Cancelling

First Revised SHEET No. 8

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

General Firm Sales Service

Rate G-1

1. Applicable

Entire Service Area of The Company.

2. Availability of Service

Available for any use for individually metered service, other than auxiliary or standby service (except for hospitals or other uses of natural gas in facilities requiring emergency power, however, the rated input to such emergency power generators is not to exceed the rated input of all other gas burning equipment otherwise connected multiplied by a factor equal to 0.15) at locations where suitable service is available from the existing distribution system and an adequate supply of gas to reader service is assured by the supplier(s) of natural gas to the Company.

3. Net Monthly Rate

a) Base Charge

\$20.50 per meter for residential service

\$52.50 per meter for non-residential service

(1)

(1)

b) Distribution Charge

First¹ 300 Mcf @ \$1.8250 per 1,000 cubic feet

Next¹ 14,700 Mcf @ 1.1850 per 1,000 cubic feet

Over 15,000 Mcf @ 0.9000 per 1,000 cubic feet

(1)

(1)

(1)

c) Weather Normalization Adjustment.

d) Gas Cost Adjustment (GCA) Rider, referenced on Sheet No. 15.

e) Demand Side Management Cost Recovery Mechanism (DSM), referenced on Sheet No. 36.

f) Research & Development Rider (R&D), referenced on Sheet No. 37.

g) Pipe Replacement Program (PRP) Rider, referenced on Sheet No. 39.

¹ All gas consumed by the customer (Sales and Transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President – Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

Second Revised SHEET No. 11

Cancelling

First Revised SHEET No. 11

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Interruptible Sales Service

Rate G-2

d) Revision of Delivery Volumes

The Daily Contract Demand for High Priority service and the Daily Contract Demand for Interruptible service shall be subject to revision as necessary so as to coincide with the customer's normal operating conditions and actual load with consideration given to any anticipated changes in customer's utilization, subject to the Company's contractual obligations with other customers or its suppliers, and subject to system capacity and availability of the gas if an increased volume is involved.

4. Net Monthly Rate

- a) Base Charge: \$400.00 per delivery point per month (I)
Minimum Charge: The Base Charge plus any Transportation Fee and EFM facilities charge and any Pipe Replacement Rider.

b) Distribution Charge

High Priority Service

The volume of gas used each day up to, but not exceeding the effective High Priority Daily Contract Demand shall be totaled for the month and billed at the "General Firm Sales Service Rate G-1".

Interruptible Service

Gas used per month in excess of the High Priority Service shall be billed as follows:

First ¹ 15,000 Mcf	\$1.0450 per 1,000 cubic feet	(I)
Over 15,000 Mcf	0.7640 per 1,000 cubic feet	(I)

- c) Gas Cost Adjustment (GCA) Rider, referenced on Sheet No. 15
d) Research & Development Rider (R&D), referenced on Sheet No. 37.
e) Pipe Replacement Program (PRP) Rider, referenced on Sheet No. 39.

¹ All gas consumed by the customer (Sales and Transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President -- Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

First Revised SHEET No. 37

Cancelling

Original SHEET No. 37

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Research & Development Rider

R & D Unit Charge

1. Applicable:

This rider applies to the distribution charge applicable to all gas transported by the Company other than Rate T-3 and T-4 Transportation Service.

2. R&D Unit Charge:

The intent of the Research & Development Unit Charge is to maintain the Company's level of contribution per Mcf as of December 31, 1998.

R&D Unit Charge @ \$0.0174 per 1,000 cubic feet (1)

3. Waiver Provision:

The R&D Unit Charge may be reduced or waived for one or more classifications of service or rate schedules at any time by the Company by filing notice with the Commission. Any such waiver shall not increase the R&D Unit Charge to the remaining classifications of service or rate schedules without Commission approval.

4. Remittance of Funds:

All funds collected under this rider will be remitted to Gas Technology Institute, or similar research or commercialization organization. The amounts so remitted shall be reported to the Commission annually.

5. Reports to the Commission:

A statement setting forth the manner in which the funds remitted have been invested in research and development will be filed with the Commission annually.

6. Termination of this Rider:

Participation in the R&D funding program is voluntary on the part of the Company. This rider may be terminated at any time by the Company by filing a notice of rescission with the Commission.

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President – Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

Fifth Revised SHEET No. 39

Cancelling

Fourth Revised SHEET No. 39

ATMOS ENERGY CORPORATION
 (NAME OF UTILITY)

Pipeline Replacement Program Rider

4. Pipe Replacement Rider Rates

The charges for the respective gas service schedules for the revenue month beginning October 1, 2017 per billing period are: (T)

	<u>Monthly Customer Charge</u>		<u>Distribution Charge per Mcf</u>	
Rate G-1 (Residential)	\$0.00		\$0.00	(R,-)
Rate G-1 (Non-Residential)	\$0.00		\$0.00	(R,-)
Rate G-2	\$0.00	1-15,000	\$0.0000 per 1000 cubic feet	(R,R)
		Over 15,000	\$0.0000 per 1000 cubic feet	(R)
Rate T-3	\$0.00	1-15,000	\$0.0000 per 1000 cubic feet	(R,R)
		Over 15,000	\$0.0000 per 1000 cubic feet	(R)
Rate T-4	\$0.00	1-300	\$0.0000 per 1000 cubic feet	(R,R)
		301-15,000	\$0.0000 per 1000 cubic feet	(R)
		Over 15,000	\$0.0000 per 1000 cubic feet	(R)

DATE OF ISSUE September 28, 2017
 Month/Date/Year

DATE EFFECTIVE October 28, 2017
 Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
 Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
 Signature of Officer

TITLE Vice President -- Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

First Revised SHEET No. 42

Cancelling

Original SHEET No. 42

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Annual Review Mechanism

ARM

(N)

I. Applicable

To all gas sold and transported under tariff services, excluding approved special contracts.

II. Purpose

Pursuant to this Annual Review Mechanism ("ARM") and the annual filings described in section IV.A below, the Company's tariff rates (excluding approved special contract rates) shall be adjusted to provide that the Company earns the Authorized Return on Equity. The rate adjustments implemented under this mechanism will reflect changes in the Company's revenues, cost of service, and rate base. The ARM may be terminated or modified as provided under this ARM.

III. Definitions

A) **Annual Filing Date** shall be the date the Company will make its annual ARM filing. The Annual Filing Date shall be no later than December 1 of each year.

B) **Historic Base Period** is defined as the twelve month period ending August 31 of each year prior to each Annual Filing Date.

C) **Forward Looking Test Year** is defined as the twelve months beginning April 1 of each calendar year.

D) **Authorized Return on Equity** is defined as the return on equity established by the Kentucky Public Service Commission ("Commission") in Case No. 2017-00349, or in any subsequent general rate case, whichever is more recent.

E) **Annual Reconciliation Revenue Requirement** is the revenue requirement necessary to adjust the actual return on equity to the Authorized Return on Equity for the Forward Looking Test Year immediately completed, all determined in accordance with the Approved Methodologies.

F) **New Matters** refers to any issue, adjustment, and/or ambiguity in or for any account, method of accounting or estimation, or ratemaking topic that would directly or indirectly affect the Annual ARM Filing for which there is no explicit prior determination by the Commission regarding the Company.

G) **Approved Methodologies** are defined as the methodologies approved and adopted by the Commission in Case No. 2017-00349 or in any subsequent general rate case, whichever is more recent, or as modified following a determination on a New Matter (defined in part F.).

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President – Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

Original SHEET No. 42.1

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Annual Review Mechanism

ARM

(N)

IV. ARM Filing

On the Annual Filing Date each year the Company shall file with the Commission schedules and supporting work papers that reflect the actual annual amounts as reflected on the books and records of the Company for the Historic Base Period as well as the projected amounts expected during the Forward Looking Test Year.

A. Contents of the Annual Filing. The ARM filing shall include the following Filing Requirements ("FRs") as well as all relied-upon documents, spreadsheets, and work papers produced to support them:

- FR 16(1)(b)(3) Proposed Tariffs
- FR 16(1)(b)(4) Proposed Tariff Changes
- FR 16(1)(b)(5) Statement on Customer Notice
- FR 16(7)(e) Statement of attestation (satisfied by "Certificate" described in Section II, below)
- FR 16(7)(u) Method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period; Explain how allocator for both base and forecasted test period was determined; and
- FR 16(8)(a) A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase;
- FR 16(8)(b) A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base;
- FR 16(8)(c) Jurisdictional operating income summary for both base and forecasted periods with supporting schedules which provide breakdowns by major account group and individual account;
- FR 16(8)(d) Summary of jurisdictional adjustments to operating income;
- FR 16 (8)(e) Jurisdictional federal and state income tax summaries;
- FR 16(8)(f) Summary schedules for the base and forecast periods of various expenses;
- FR 16(8)(g) Analysis of payroll costs;
- FR 16(8)(h) Computation of gross revenue conversion factor;
- FR 16(8)(i) Comparative income statements, revenue and sales statistics, base period, forecast period and two (2) years beyond;
- FR 16 (8)(j) Cost of Capital Summary
- FR 16 (8)(k) Comparative financial data
- FR 16(8)(m) Revenue Summary
- FR 16(8)(n) Bill Comparison
- FR 17(1)(a)-(c) Notice of Annual Adjustment
- FR 17(2)(b)3 Manner of Notification
- FR 17(3)(b) Publisher Affidavits
- FR 17(4)(a)-(f) Notice Requirements

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
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Issued by Authority of an Order of the Public Service Commission In
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President – Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

Original SHEET No. 42.2

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Annual Review Mechanism

ARM

(N)

B. Revenue Requirements. In presenting data that demonstrates the Forward Looking Test Year revenue requirements

- a. Rate Base and Cash Working Capital requirements will be determined in accordance with the Approved Methodologies. The Company shall calculate Cash Working Capital requirements by multiplying its total O&M by 1/8th.
- b. Depreciation expenses shall reflect the depreciation rates approved by the Commission in Case No. 2015-00343. If and when the Company performs a new depreciation study, the new study will be filed with the Commission. Following any appropriate discovery and rebuttal, and conditioned upon approval by the Commission of new rates, the Company shall calculate depreciation expenses using the newly approved rates in its subsequent Annual ARM Filing.
- c. Forward Looking Test Year Operating Expenses (O&M, Taxes other than Income Taxes, and Income Taxes) will be projected using the Approved Methodologies.
- d. The Historic Base Period data shall include actual revenues by billing component, and the Forward Looking Test Year data shall reflect adjustments to forecast revenue billing determinants based on the revenue forecasting methodologies included in the Approved Methodologies for projecting the number of customers and average customer use.
- e. Cost of Capital will be calculated using the Authorized Return on Equity. The Company's cost of debt and capital structure will be calculated using the Approved Methodologies.
- f. Schedules filed pursuant to this mechanism shall utilize the Approved Methodologies as well as other adjustments required to account properly for atypical, unusual, or nonrecurring events.

C. New Matters. If New Matters arise, the Company, Commission Staff, intervenors, and the Office of Attorney General will endeavor to reach a resolved treatment, or if necessary, will seek a ruling from the Commission.

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission In
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President – Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

Original SHEET No. 42.3

ATMOS ENERGY CORPORATION

(NAME OF UTILITY)

Annual Review Mechanism

ARM

(N)

V. Attestation

With each Annual ARM Filing, a Company officer shall, as of the date of each Annual ARM Filing, affirmatively represent and warrant, upon information and belief formed after reasonable inquiry, by signing a certificate ("Certificate") under oath: (1) That the Company's Annual ARM Filing has been prepared in accordance with the Approved Methodologies, or that any deviation from or the resolution of any ambiguities in the Approved Methodologies has been affirmatively disclosed and explained in a document attached to such affidavit; (2) That all New Matters have been affirmatively disclosed and explained in a document attached to such affidavit; (3) That the Variance Report includes all matters that are required by the ARM Tariff and any related Commission order to be disclosed in the Variance Report; (4) That no Disallowed Items have been included in the Company's Annual ARM Filing; (5) That productivity and efficiency gains are included in the forecast; (6) That, except as expressly disclosed in a separate schedule dedicated to such disclosure attached to the Certificate, there have been no additions, deletions, or modifications to the accounts or subaccounts used by the Company to account for operating revenues and expenses since the previous year's ARM filing.

VI. April 1 Rate Adjustment

Based upon the Forward Looking Test Year and the Approved Methodologies, the Company's tariff rates shall be adjusted to provide for the Company to earn the Authorized Return on Equity. Anything else to the contrary notwithstanding, in determining the annual rate adjustment specified by this paragraph, calculations shall include the Annual Reconciliation Revenue Requirement adjustment discussed in section VII below. All tariff rates shall be adjusted in proportion to the relative adjusted Historic Base Period revenue share of each class and rate, as specified in the Approved Methodologies. The Company shall file revised tariffs reflecting the new rates. The revised tariffs and new rates shall be effective for bills rendered on or after the April 1 immediately following the Annual Filing Date. Approved special contract rates shall be exempt from this ARM and shall not be adjusted hereunder.

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President – Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

Original SHEET No. 42.4

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Annual Review Mechanism

ARM

(N)

VII. Annual Reconciliation to Authorized Return on Equity

On or before July 1 of each year, the Company shall file with the Commission, and shall provide a copy to the Office of Attorney General, a reconciliation of actual results ("Annual Reconciliation") to the Authorized Return on Equity for the Forward Looking Test Year immediately completed. The Annual Reconciliation shall include a calculation of actual cost of service, determined in accordance with the Approved Methodologies, for the Forward Looking Test Year immediately completed; using the same revenue requirement model used in each Annual ARM Filing, substituting actual results in place of previously forecasted data for all aspects of cost of service, excluding revenue calculations. Actual cost of service shall be compared with actual revenue, ignoring the revenue impact of any prior year reconciliation, to determine the revenue requirement ("Annual Reconciliation Revenue Requirement") necessary to adjust the actual return on equity to the Authorized Return on Equity for the Forward Looking Test Year immediately completed, all determined in accordance with the Approved Methodologies. Interest will be added to the Annual Revenue Reconciliation Revenue Requirement (whether positive or negative). The interest rate shall be the overall cost of capital as stated on Schedule A.1 of the Annual ARM Filing compounded for 2 years. New rates shall be calculated to produce a net rate adjustment comprised of the Annual Reconciliation Revenue Requirement from the most recently completed Forward Looking Test Year and the revenue sufficiency/deficiency for the ensuing Forward Looking Test Year, all determined in accordance with the methodologies set forth herein and as approved and adopted by the Commission. The resulting rates shall be effective on bills rendered on and after April 1 of each year. All tariff rates (except Special Contract rates, which shall not be affected) shall be adjusted in proportion to the relative base revenue share of each class as described above.

VIII. The Company will simultaneously copy the Office of Attorney General on all filings made pursuant to this ARM Tariff

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President – Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

Original SHEET No. 42.5

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Annual Review Mechanism

ARM

(N)

IX. Variance Reporting

As part of its Annual ARM Filing, Atmos Energy shall prepare and file with the Commission, with a copy to the Office of Attorney General, a Variance Report ("Variance Report") that identifies and explains each and every Atmos Energy operating revenue and expense account and/or subaccount for which the Kentucky amount (including amounts allocated to Kentucky) either: exceeds the prior year's amount (based on amounts as filed by Atmos Energy in the Annual ARM Filing) by 5% and \$30,000; or exceeds the amount (based on amounts as filed by Atmos Energy in the Annual ARM Filing) in such account and/or subaccount in the third preceding year by 10% and \$60,000; or has been, when compared with the accounts and/or subaccounts existing on the Effective Date of the ARM Tariff and/or used in the calculations referenced herein, added or deleted or modified in form or substance in any way. As to any account and/or subaccount (and including without limitation any process related directly or indirectly to any such account or subaccount) included on a Variance Report, subject to the Commission's rule of discovery, the Commission, intervenors and/or Office of Attorney General shall have the right in its discretion to request additional information and an explanation from Atmos Energy. Atmos Energy agrees to provide any such information or explanation requested within ten business days of such request. The Office of Attorney General, further, has the right in its discretion to bring such account and/or subaccount (or related process) to the attention of the Commission and to request the Commission to review and consider such account and/or subaccount (or related process).

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission In
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President – Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

Second Revised SHEET No. 45

Cancelling

First Revised SHEET No. 45

ATMOS ENERGY CORPORATION
 (NAME OF UTILITY)

Interruptible Transportation Service

Rate T-3

1. Applicable

Entire service area of the Company to any customer for that portion of the customer's interruptible requirements not included under one of the Company's sales tariffs.

2. Availability of Service

a) Available to any customer with an expected demand of at least 9,000 Mcf per year, on an individual service at the same premise, who has purchased its own supply of natural gas and require interruptible transportation service by the Company to customer's facilities subject to suitable service being available from existing facilities.

b) The Company may decline to initiate service to a customer under this tariff or to allow a customer receiving service under this tariff to elect any other service provided by the Company, if in the Company's sole judgment, the performance of such service would be contrary to good operating practice or would have a detrimental impact on other customers serviced by the Company.

3. Net Monthly Rate

In addition to any and all charges assessed by other parties, there will be applied:

- | | | | | |
|---|--------|----------|------------------------|----------------------|
| a) Base Charge | - | \$400.00 | per delivery point | (I) |
| b) Transportation Administration | Fee- | 50.00 | per customer per month | |
| c) <u>Distribution Charge for Interruptible Service</u> | | | | |
| First ¹ | 15,000 | Mcf | @ | \$1.0450 per Mcf (I) |
| Over | 15,000 | Mcf | @ | 0.7640 per Mcf (I) |
| d) Applicable Non-Commodity Components (Sheet No. 6) as calculated in the Company's Gas Cost Adjustment (GCA) filing. | | | | |
| e) Electronic Flow Measurement ("EFM") facilities charge, if applicable. | | | | |
| f) Pipe Replacement Program (PRP) Rider. | | | | |

¹All gas consumed by the customer (Sales and transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

DATE OF ISSUE September 28, 2017
 Month/Date/Year

DATE EFFECTIVE October 28, 2017
 Month/Date/Year

Issued by Authority of an Order of the Public Service Commission In
 Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
 Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

First Revised SHEET No. 51

Cancelling

Original SHEET No. 51

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Interruptible Transportation Service

Rate T-3

5. **Alternative Fuel Responsive Flex Provision**

(T)

Notwithstanding any other provision of this tariff, the Company may, periodically, flex the applicable Distribution Charge on a customer specific basis if, a customer presents sufficient reliable and persuasive information to satisfactorily prove to the Company that alternative fuel, usable by the customer's facility, is readily available, in both advantageous price and adequate quantity, to completely or materially displace the gas service that would otherwise be facilitated by this tariff. The customer shall submit the appropriate information by affidavit on a form on file with the Commission and provided by the Company. The Company may require additional information to evaluate the merit of the flex request.

Pursuant to this Section, the Company may flex the otherwise applicable transportation rate to allow the delivered cost of gas to approximate the customer's total cost, including handling and storage charges, of available alternative fuel. The minimum flexed rate shall be the non-commodity component of the customer's otherwise applicable rate.

The Company will not flex for volumes which, if delivered, would exceed either (1) the current operable alternative fuel fired capability of the customer's facilities, or (2) the energy equivalent of the quantity of alternative fuel available to the customer, whichever is less. The Company reserves the right to confirm, to its satisfaction, the customer's alternative fuel capability and the reasonableness of the represented price and quantity of available alternative fuel.

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President – Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

Second Revised SHEET No. 52

Cancelling

First SHEET No. 52

ATMOS ENERGY CORPORATION
 (NAME OF UTILITY)

Firm Transportation Service
Rate T-4

1. Applicable

Entire Service Area of the Company to any customer for that portion of the customer's firm requirements not included under one of the Company's sales tariffs.

2. Availability of Service

- a) Available to any customer with an expected demand of at least 9,000 Mcf per year, on an individual service at the same premise, who has purchased its own supply of natural gas and require firm transportation service by the Company to customer's facilities subject to suitable service being available from existing facilities.
- b) The Company may decline to initiate service to a customer under this tariff or to allow a customer receiving service under this tariff to elect any other service provided by the Company, if in the Company's sole judgment, the performance of such service would be contrary to good operating practice or would have a detrimental impact on other customers serviced by the Company.

3. Net Monthly Rate

In addition to any and all charges assessed by other parties, there will be applied:

- a) Base Charge - \$400.00 per delivery point (I)
- b) Transportation Administration Fee - 50.00 per customer per month
- c) Distribution Charge for Firm Service

First ¹	300 Mcf	@	\$1.8250	per Mcf	(I)
Next ¹	14,700 Mcf	@	1.1850	per Mcf	(I)
Over	15,000 Mcf	@	0.9000	per Mcf	(I)
- d) Applicable Non-Commodity Components as calculated in the Company's Gas Cost Adjustment (GCA) filing.
- e) Electronic Flow Measurement ("EFM") facilities charges, if applicable.
- f) Pipe Replacement Program (PRP) Rider. (T)

¹ All gas consumed by the customer (sales and transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

DATE OF ISSUE September 28, 2017
 Month/Date/Year

DATE EFFECTIVE October 28, 2017
 Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
 Case No. 2017-00349.

ISSUED BY /s/ Mark A. Martin
 Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY, No. 2

First Revised SHEET No. 65

Canceling

Original SHEET No. 65

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Rules and Regulations

4. Billings

a) The following is an example of the monthly bills sent to the Company's residential customers:

(T)

ATMOS ENERGY CORPORATION
Account Number: [REDACTED] Billing Date: 09/28/17 Total Amount Due: \$28.83

Usage Graph
[Bar chart showing usage over 12 months]

Account Summary
Billing Date: 09/28/17
Present Reading: 2643
Preceding Reading: 2632
Consumption: 11

Total Amount Due: \$28.83

ATMOS ENERGY CORPORATION
Account Number: [REDACTED] Billing Date: 09/28/2017 Total Amount Due: \$28.83

WE'RE HERE TO REMIND YOU
Sign up to be notified by email or text and we'll send you reminders about your account, an instant notification is at the top.

Your Billing Breakdown

Item	Amount
PREVIOUS BALANCE	0.00
Present Reading	2643
Preceding Reading	2632
Consumption	11
RESIDENTIAL	18.27
Gasway Study	0.00
Service Charge	1.27
CHARGE TOTAL	23.81
Prepaid Charge	1.58
Discount	1.00
Current Charges	11.81
TOTAL AMOUNT DUE	\$28.83

- | | |
|---|---|
| 1. Class of Service | 5. Meter Constant if Any— Not Applicable to Residential Service |
| 2. Present and last Preceding Meter Reading | 6. Net Amount for Service Rendered |
| 3. Date of Present Reading | 7. Gross Amount of Bill – Not Applicable to Residential Service |
| 4. Number of Units Consumed | 8. Date After Which Additional Charges May Apply |

Note: Large Volume Commercial and Industrial Billing Will Display the Above Information but May be Presented in Different Format.

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President -- Rates and Regulatory Affairs

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(1)(b)4
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (1) Each application requesting a general adjustment of existing rates shall:
 - (b) Include:
 - 4. New or revised tariff sheets, if applicable, identified in compliance with 807 KAR 5:011, shown either by providing:
 - a. The present and proposed tariffs in comparative form on the same sheet side by side or on facing sheets side by side; or
 - b. A copy of the present tariff indicating proposed additions by italicized inserts or underscoring and striking over proposed deletions; and

RESPONSE:

Please see attachment FR_16(1)(b)4_Att1 for the present versus proposed tariffs.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(1)(b)4_Att1 - Present v. Proposed Tariffs.pdf, 17 Pages.

Respondent: Mark Martin

PRESENT

FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Original SHEET No. 1

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Rate Book Index		
General Information	Sheet No.	
Rate Book Index	1 to 2	
Towns and Communities	3	
System Map	-	
Current Rate Summary	4	
Current Gas Cost Adjustment (GCA)	5	
Current General Transportation Rates	6	
Computer Billing Rate Codes	7	
Sales Service		
General Firm Sales Service (G-1)	8 to 9	(T)
Interruptible Sales Service (G-2)	10 to 13	(T)
Weather Normalization Adjustment (WNA)	14	(D,T)
Gas Cost Adjustment (GCA)	15 to 17	(T)
Experimental Performance Based Rate Mechanism (PBR)	18 to 29	(T)
Demand Side Management (DSM)	30 to 36	(D,T)
Research & Development Rider (R & D)	37	(T)
Pipeline Replacement Rider (PRP)	38 to 39	(T)
Economic Development Rider (EDR)	40 to 41	(T)
Reserved for Future Use	42 to 44	(N)
Transportation Service		
Transportation Service (T-3)	45 to 51	(T)
Transportation Service (T-4)	52 to 58	(T)
Alternate Receipt Point Service (T-5)	59 to 60	(T)
Transportation Pooling Service (T-6)	61 to 62	(T)
Miscellaneous Special Charges	63	(T)
Rules and Regulations		
1. Commission's Rules and Regulations	64	(T)
2. Company's Rules and Regulations	64	(T)
3. Application for Service	64	(T)
4. Billings	65 to 66	(T)
5. Deposits	67 to 68	(T)
6. Special Charges	68 to 70	(T)

DATE OF ISSUE May 13, 2013
Month/Date/Year

DATE EFFECTIVE January 24, 2014
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2013-00148

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PROPOSED

CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT 1
FOR ENTIRE SERVICE AREA
PSC KY. No. 2
First Revised SHEET No. 1
Cancelling
Original SHEET No. 1

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Rate Book Index		
General Information	Sheet No.	
Rate Book Index	1 to 2	
Towns and Communities	3	
System Map	-	
Current Rate Summary	4	
Current Gas Cost Adjustment (GCA)	5	
Current General Transportation Rates	6	
Computer Billing Rate Codes	7	
Sales Service		
General Firm Sales Service (G-1)	8 to 9	
Interruptible Sales Service (G-2)	10 to 13	
Weather Normalization Adjustment (WNA)	14	
Gas Cost Adjustment (GCA)	15 to 17	
Performance-Based Rate Mechanism (PBR)	18 to 29	
Demand Side Management (DSM)	30 to 36	
Research & Development Rider (R & D)	37	
Pipeline Replacement Rider (PRP)	38 to 39	
Economic Development Rider (EDR)	40 to 41	
Annual Review Mechanism (ARM)	42	
Reserved for Future Use	43 to 44	(T)
Transportation Service		
Transportation Service (T-3)	45 to 51	
Transportation Service (T-4)	52 to 58	
Alternate Receipt Point Service (T-5)	59 to 60	
Transportation Pooling Service (T-6)	61 to 62	
Miscellaneous Special Charges	63	
Rules and Regulations		
1. Commission's Rules and Regulations	64	
2. Company's Rules and Regulations	64	
3. Application for Service	64	
4. Billings	65 to 66	
5. Deposits	67 to 68	
6. Special Charges	68 to 70	

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PRESENT

FOR ENTIRE SERVICE AREA

P.S.C. KY NO. 2

SEVENTEENTH REVISED SHEET NO. 4

CANCELLING

SIXTEENTH REVISED SHEET NO. 4

ATMOS ENERGY CORPORATION
NAME OF UTILITY

Current Rate Summary
Case No. 2017-00260

Firm Service

Base Charge:
Residential (G-1) - \$17.50 per meter per month
Non-Residential (G-1) - 44.50 per meter per month
Transportation (T-4) - 375.00 per delivery point per month
Transportation Administration Fee - 50.00 per customer per meter

Rate per Mcf ²	Sales (G-1)	Transportation (T-4)
First 300 ¹ Mcf @ 6.5904 per Mcf @ 1.5340 per Mcf		
Next 14,700 ¹ Mcf @ 8.0064 per Mcf @ 0.9500 per Mcf		
Over 15,000 Mcf @ 5.7964 per Mcf @ 0.7400 per Mcf		

(R, -)
(R, -)
(R, -)

Interruptible Service

Base Charge - \$375.00 per delivery point per month
Transportation Administration Fee - 50.00 per customer per meter

Rate per Mcf ²	Sales (G-2)	Transportation (T-3)
First 15,000 ¹ Mcf @ 4.6907 per Mcf @ 0.8500 per Mcf		
Over 15,000 Mcf @ 4.4812 per Mcf @ 0.6405 per Mcf		

(R, -)
(R, -)

¹ All gas consumed by the customer (sales, transportation, firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

² DSM, PRP and R&D Riders may also apply, where applicable.

DATE OF ISSUE June 30, 2017
MONTH/DATE/YEAR

DATE EFFECTIVE August 1, 2017
MONTH/DATE/YEAR

ISSUED BY /s/ Mark A. Martin
SIGNATURE OF OFFICER

TITLE Vice President - Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2017-00260 DATED N/A

PROPOSED

CASE NO. 2017-00349

FR 16(1)(b)4

ATTACHMENT 1
FOR ENTIRE SERVICE AREA

P.S.C. KY NO. 2

EIGHTEENTH REVISED SHEET NO. 4

CANCELLING

SEVENTEENTH REVISED SHEET NO. 4

ATMOS ENERGY CORPORATION
NAME OF UTILITY

Current Rate Summary
Case No. 2017-00349

Firm Service

Base Charge:
Residential (G-1) - \$17.50 per meter per month
Non-Residential (G-1) - 44.50 per meter per month
Transportation (T-4) - 375.00 per delivery point per month
Transportation Administration Fee - 50.00 per customer per meter

Rate per Mcf ²	Sales (G-1)	Transportation (T-4)
First 300 ¹ Mcf @ 6.8814 per Mcf @ 1.8250 per Mcf		
Next 14,700 ¹ Mcf @ 6.2414 per Mcf @ 1.1850 per Mcf		
Over 15,000 Mcf @ 5.9564 per Mcf @ 0.9000 per Mcf		

(0, 0)
(0, 0)
(0, 0)

Interruptible Service

Base Charge - \$375.00 per delivery point per month
Transportation Administration Fee - 50.00 per customer per meter

Rate per Mcf ²	Sales (G-2)	Transportation (T-3)
First 15,000 ¹ Mcf @ 4.8857 per Mcf @ 1.0450 per Mcf		
Over 15,000 Mcf @ 4.6047 per Mcf @ 0.7640 per Mcf		

(0, 0)
(0, 0)

¹ All gas consumed by the customer (sales, transportation, firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

² DSM, PRP and R&D Riders may also apply, where applicable.

DATE OF ISSUE September 28, 2017
MONTH/DATE/YEAR

DATE EFFECTIVE October 28, 2017
MONTH/DATE/YEAR

ISSUED BY /s/ Mark A. Martin
SIGNATURE OF OFFICER

TITLE Vice President - Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2017-00349 DATED July 25, 2017

PRESENT

FOR ENTIRE SERVICE AREA

P.S.C. KY NO. 2

SEVENTEENTH REVISED SHEET NO. 6

CANCELLING

SIXTEENTH REVISED SHEET NO. 6

ATMOS ENERGY CORPORATION
NAME OF UTILITY

Current Transportation

Case No. 2017-00260

The Transportation Rates (T-3 and T-4) for each respective service net monthly rate is as follows:

System Lost and Unaccounted gas percentage: 1.28%

			Simple Margin	Non-Commodity	Gross Margin	
Transportation Service ¹						
Firm Service (T-4)						
First	300	Mcf	@	\$1.5340 +	\$0.0000 =	\$1.5340 per Mcf (-)
Next	14,700	Mcf	@	0.9500 +	0.0000 =	0.9500 per Mcf (-)
All over	15,000	Mcf	@	0.7400 +	0.0000 =	0.7400 per Mcf (-)
Interruptible Service (T-3)						
First	15,000	Mcf	@	\$0.8500 +	\$0.0000 =	\$0.8500 per Mcf (-)
All over	15,000	Mcf	@	0.6405 +	0.0000 =	0.6405 per Mcf (-)

¹ Excludes standby sales service.

DATE OF ISSUE June 30, 2017
MONTH / DATE / YEAR

DATE EFFECTIVE August 1, 2017
MONTH / DATE / YEAR

ISSUED BY /s/ Mark A. Martin
SIGNATURE OF OFFICER

TITLE Vice President - Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO 2017-00260 DATED N/A

PROPOSED

FOR ENTIRE SERVICE AREA

P.S.C. KY NO. 2

EIGHTEENTH REVISED SHEET NO. 6

CANCELLING

SEVENTEENTH REVISED SHEET NO. 6

ATMOS ENERGY CORPORATION
NAME OF UTILITY

Current Transportation

Case No. 2017-00349

The Transportation Rates (T-3 and T-4) for each respective service net monthly rate is as follows:

System Lost and Unaccounted gas percentage: 1.28%

			Simple Margin	Non-Commodity	Gross Margin	
Transportation Service ¹						
Firm Service (T-4)						
First	300	Mcf	@	\$1.8250 +	\$0.0000 =	\$1.8250 per Mcf (0)
Next	14,700	Mcf	@	1.1850 +	0.0000 =	1.1850 per Mcf (0)
All over	15,000	Mcf	@	0.9000 +	0.0000 =	0.9000 per Mcf (0)
Interruptible Service (T-3)						
First	15,000	Mcf	@	\$1.0450 +	\$0.0000 =	\$1.0450 per Mcf (0)
All over	15,000	Mcf	@	0.7640 +	0.0000 =	0.7640 per Mcf (0)

¹ Excludes standby sales service.

DATE OF ISSUE September 28, 2017
MONTH / DATE / YEAR

DATE EFFECTIVE October 28, 2017
MONTH / DATE / YEAR

ISSUED BY /s/ Mark A. Martin
SIGNATURE OF OFFICER

TITLE Vice President - Rates & Regulatory Affairs

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO 2017-00349 DATED _____

PRESENT

FOR ENTIRE SERVICE AREA
PSC KY. No. 2
First Revised SHEET No. 8
Cancelling
Original SHEET No. 8

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

General Firm Sales Service
Rate G-1

1. Applicable

Entire Service Area of The Company.

2. Availability of Service

Available for any use for individually metered service, other than auxiliary or standby service (except for hospitals or other uses of natural gas in facilities requiring emergency power, however, the rated input to such emergency power generators is not to exceed the rated input of all other gas burning equipment otherwise connected multiplied by a factor equal to 0.15) at locations where suitable service is available from the existing distribution system and an adequate supply of gas to reader service is assured by the supplier(s) of natural gas to the Company.

3. Net Monthly Rate

a) Base Charge

\$17.50 per meter for residential service
\$44.50 per meter for non-residential service

(1)
(1)

b) Distribution Charge

First¹ 300 Mcf @ \$1.5340 per 1,000 cubic feet
Next¹ 14,700 Mcf @ 0.9500 per 1,000 cubic feet
Over 15,000 Mcf @ 0.7400 per 1,000 cubic feet

(1)
(1)
(1)

c) Weather Normalization Adjustment.

- d) Gas Cost Adjustment (GCA) Rider, referenced on Sheet No. 15.
- e) Demand Side Management Cost Recovery Mechanism (DSM), referenced on Sheet No. 36.
- f) Research & Development Rider (R&D), referenced on Sheet No. 37.
- g) Pipe Replacement Program (PRP) Rider, referenced on Sheet No. 39.

¹ All gas consumed by the customer (Sales and Transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

DATE OF ISSUE November, 23, 2015
Month/Date/Year

DATE EFFECTIVE August 15, 2016
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission In
Case No. 2015-00348

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PROPOSED

CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT
FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Second Revised SHEET No. 8
Cancelling
First Revised SHEET No. 8

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

General Firm Sales Service
Rate G-1

1. Applicable

Entire Service Area of The Company.

2. Availability of Service

Available for any use for individually metered service, other than auxiliary or standby service (except for hospitals or other uses of natural gas in facilities requiring emergency power, however, the rated input to such emergency power generators is not to exceed the rated input of all other gas burning equipment otherwise connected multiplied by a factor equal to 0.15) at locations where suitable service is available from the existing distribution system and an adequate supply of gas to reader service is assured by the supplier(s) of natural gas to the Company.

3. Net Monthly Rate

a) Base Charge

\$20.50 per meter for residential service
\$52.50 per meter for non-residential service

(1)
(1)

b) Distribution Charge

First¹ 300 Mcf @ \$1.8250 per 1,000 cubic feet
Next¹ 14,700 Mcf @ 1.1850 per 1,000 cubic feet
Over 15,000 Mcf @ 0.9000 per 1,000 cubic feet

(1)
(1)
(1)

c) Weather Normalization Adjustment.

- d) Gas Cost Adjustment (GCA) Rider, referenced on Sheet No. 15.
- e) Demand Side Management Cost Recovery Mechanism (DSM), referenced on Sheet No. 36.
- f) Research & Development Rider (R&D), referenced on Sheet No. 37.
- g) Pipe Replacement Program (PRP) Rider, referenced on Sheet No. 39.

¹ All gas consumed by the customer (Sales and Transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission In
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PRESENT

FOR ENTIRE SERVICE AREA
PSC KY. No. 2
First Revised SHEET No. 11
Cancelling
Original SHEET No. 11

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

**Interruptible Sales Service
Rate G-2**

d) Revision of Delivery Volumes

The Daily Contract Demand for High Priority service and the Daily Contract Demand for Interruptible service shall be subject to revision as necessary so as to coincide with the customer's normal operating conditions and actual load with consideration given to any anticipated changes in customer's utilization, subject to the Company's contractual obligations with other customers or its suppliers, and subject to system capacity and availability of the gas if an increased volume is involved.

4. Net Monthly Rate

- a) Base Charge: \$375.00 per delivery point per month (1)
- Minimum Charge: The Base Charge plus any Transportation Fee and EFM facilities charge and any Pipe Replacement Rider.

b) Distribution Charge

High Priority Service

The volume of gas used each day up to, but not exceeding the effective High Priority Daily Contract Demand shall be totaled for the month and billed at the "General Firm Sales Service Rate G-1".

Interruptible Service

Gas used per month in excess of the High Priority Service shall be billed as follows:

First ¹ 15,000 Mcf	\$0.8500 per 1,000 cubic feet (1)
Over 15,000 Mcf	0.6405 per 1,000 cubic feet (1)

- c) Gas Cost Adjustment (GCA) Rider, referenced on Sheet No. 15
- d) Research & Development Rider (R&D), referenced on Sheet No. 37.
- e) Pipe Replacement Program (PRP) Rider, referenced on Sheet No. 39.

¹ All gas consumed by the customer (Sales and Transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

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DATE EFFECTIVE August 15, 2016
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TITLE Vice President - Rates and Regulatory Affairs

PROPOSED

CASE NO. 2017-00349
FR 16(1)(b)4
FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Second Revised SHEET No. 11
Cancelling
First Revised SHEET No. 11

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

**Interruptible Sales Service
Rate G-2**

d) Revision of Delivery Volumes

The Daily Contract Demand for High Priority service and the Daily Contract Demand for Interruptible service shall be subject to revision as necessary so as to coincide with the customer's normal operating conditions and actual load with consideration given to any anticipated changes in customer's utilization, subject to the Company's contractual obligations with other customers or its suppliers, and subject to system capacity and availability of the gas if an increased volume is involved.

4. Net Monthly Rate

- a) Base Charge: \$400.00 per delivery point per month (1)
- Minimum Charge: The Base Charge plus any Transportation Fee and EFM facilities charge and any Pipe Replacement Rider.

b) Distribution Charge

High Priority Service

The volume of gas used each day up to, but not exceeding the effective High Priority Daily Contract Demand shall be totaled for the month and billed at the "General Firm Sales Service Rate G-1".

Interruptible Service

Gas used per month in excess of the High Priority Service shall be billed as follows:

First ¹ 15,000 Mcf	\$1.0450 per 1,000 cubic feet (1)
Over 15,000 Mcf	0.7640 per 1,000 cubic feet (1)

- c) Gas Cost Adjustment (GCA) Rider, referenced on Sheet No. 15
- d) Research & Development Rider (R&D), referenced on Sheet No. 37.
- e) Pipe Replacement Program (PRP) Rider, referenced on Sheet No. 39.

¹ All gas consumed by the customer (Sales and Transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

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TITLE Vice President - Rates and Regulatory Affairs

PRESENT

FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Original SHEET No. 37

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

**Research & Development Rider
R & D Unit Charge**

1. **Applicable:**
This rider applies to the distribution charge applicable to all gas transported by the Company other than Rate T-3 and T-4 Transportation Service.
2. **R&D Unit Charge:**
The intent of the Research & Development Unit Charge is to maintain the Company's level of contribution per Mcf as of December 31, 1998.

R&D Unit Charge @ \$0.0035 per 1,000 cubic feet
3. **Waiver Provision:**
The R&D Unit Charge may be reduced or waived for one or more classifications of service or rate schedules at any time by the Company by filing notice with the Commission. Any such waiver shall not increase the R&D Unit Charge to the remaining classifications of service or rate schedules without Commission approval.
4. **Remittance of Funds:**
All funds collected under this rider will be remitted to Gas Technology Institute, or similar research or commercialization organization. The amounts so remitted shall be reported to the Commission annually.
5. **Reports to the Commission:**
A statement setting forth the manner in which the funds remitted have been invested in research and development will be filed with the Commission annually.
6. **Termination of this Rider:**
Participation in the R&D funding program is voluntary on the part of the Company. This rider may be terminated at any time by the Company by filing a notice of rescission with the Commission.

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DATE EFFECTIVE January 24, 2014
Month/Date/Year

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Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PROPOSED

CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT 1
FOR ENTIRE SERVICE AREA
PSC KY. No. 2
First Revised SHEET No. 37
Cancelling
Original SHEET No. 37

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

**Research & Development Rider
R & D Unit Charge**

1. **Applicable:**
This rider applies to the distribution charge applicable to all gas transported by the Company other than Rate T-3 and T-4 Transportation Service.
2. **R&D Unit Charge:**
The intent of the Research & Development Unit Charge is to maintain the Company's level of contribution per Mcf as of December 31, 1998.

R&D Unit Charge @ \$0.0174 per 1,000 cubic feet (1)
3. **Waiver Provision:**
The R&D Unit Charge may be reduced or waived for one or more classifications of service or rate schedules at any time by the Company by filing notice with the Commission. Any such waiver shall not increase the R&D Unit Charge to the remaining classifications of service or rate schedules without Commission approval.
4. **Remittance of Funds:**
All funds collected under this rider will be remitted to Gas Technology Institute, or similar research or commercialization organization. The amounts so remitted shall be reported to the Commission annually.
5. **Reports to the Commission:**
A statement setting forth the manner in which the funds remitted have been invested in research and development will be filed with the Commission annually.
6. **Termination of this Rider:**
Participation in the R&D funding program is voluntary on the part of the Company. This rider may be terminated at any time by the Company by filing a notice of rescission with the Commission.

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TITLE Vice President - Rates and Regulatory Affairs

PRESENT

FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Fourth Revised SHEET No. 39
Cancelling
Third Revised SHEET No. 39

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Pipeline Replacement Program Rider

4. **Pipe Replacement Rider Rates**

The charges for the respective gas service schedules for the revenue month beginning October 1, 2016 per billing period are: (T)

	Monthly Customer Charge		Distribution Charge per Mcf	
Rate G-1 (Residential)	\$1.56		\$0.00	(L,-)
Rate G-1 (Non-Residential)	\$5.24		\$0.00	(L,-)
Rate G-2	\$18.35	1-15,000 Over 15,000	\$0.0590 per 1000 cubic feet \$0.0444 per 1000 cubic feet	(L,I) (I)
Rate T-3	\$23.04	1-15,000 Over 15,000	\$0.0531 per 1000 cubic feet \$0.0400 per 1000 cubic feet	(L,I) (I)
Rate T-4	\$21.49	1-300 301-15,000 Over 15,000	\$0.0893 per 1000 cubic feet \$0.0553 per 1000 cubic feet \$0.0431 per 1000 cubic feet	(L,I) (I) (I)

DATE OF ISSUE August 1, 2016
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DATE EFFECTIVE November 14, 2016
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Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PROPOSED

CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT 1

FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Fifth Revised SHEET No. 39
Cancelling
Fourth Revised SHEET No. 39

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Pipeline Replacement Program Rider

4. **Pipe Replacement Rider Rates**

The charges for the respective gas service schedules for the revenue month beginning October 1, 2017 per billing period are: (T)

	Monthly Customer Charge		Distribution Charge per Mcf	
Rate G-1 (Residential)	\$0.00		\$0.00	(R,-)
Rate G-1 (Non-Residential)	\$0.00		\$0.00	(R,-)
Rate G-2	\$0.00	1-15,000 Over 15,000	\$0.0000 per 1000 cubic feet \$0.0000 per 1000 cubic feet	(R,R) (R)
Rate T-3	\$0.00	1-15,000 Over 15,000	\$0.0000 per 1000 cubic feet \$0.0000 per 1000 cubic feet	(R,R) (R)
Rate T-4	\$0.00	1-300 301-15,000 Over 15,000	\$0.0000 per 1000 cubic feet \$0.0000 per 1000 cubic feet \$0.0000 per 1000 cubic feet	(R,R) (R) (R)

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FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Original SHEET No. 42

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

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TITLE Vice President - Rates and Regulatory Affairs

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CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT 1
FOR ENTIRE SERVICE AREA
PSC KY. No. 2
First Revised SHEET No. 42
Cancelling
Original SHEET No. 42

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Annual Review Mechanism

ARM

(N)

I. Applicable

To all gas sold and transported under tariff services, excluding approved special contracts.

II. Purpose

Pursuant to this Annual Review Mechanism ("ARM") and the annual filings described in section IV.A below, the Company's tariff rates (excluding approved special contract rates) shall be adjusted to provide that the Company earns the Authorized Return on Equity. The rate adjustments implemented under this mechanism will reflect changes in the Company's revenues, cost of service, and rate base. The ARM may be terminated or modified as provided under this ARM.

III. Definitions

- A) **Annual Filing Date** shall be the date the Company will make its annual ARM filing. The Annual Filing Date shall be no later than December 1 of each year.
- B) **Historic Base Period** is defined as the twelve month period ending August 31 of each year prior to each Annual Filing Date.
- C) **Forward Looking Test Year** is defined as the twelve months beginning April 1 of each calendar year.
- D) **Authorized Return on Equity** is defined as the return on equity established by the Kentucky Public Service Commission ("Commission") in Case No. 2017-00349, or in any subsequent general rate case, whichever is more recent.
- E) **Annual Reconciliation Revenue Requirement** is the revenue requirement necessary to adjust the actual return on equity to the Authorized Return on Equity for the Forward Looking Test Year immediately completed, all determined in accordance with the Approved Methodologies.
- F) **New Matters** refers to any issue, adjustment, and/or ambiguity in or for any account, method of accounting or estimation, or ratemaking topic that would directly or indirectly affect the Annual ARM Filing for which there is no explicit prior determination by the Commission regarding the Company.
- G) **Approved Methodologies** are defined as the methodologies approved and adopted by the Commission in Case No. 2017-00349 or in any subsequent general rate case, whichever is more recent, or as modified following a determination on a New Matter (defined in part F.).

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ATMOS ENERGY CORPORATION
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PROPOSED

CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT 1
FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Original SHEET No. 42.1

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Annual Review Mechanism
ARM

IV. ARM Filing

On the Annual Filing Date each year the Company shall file with the Commission schedules and supporting work papers that reflect the actual annual amounts as reflected on the books and records of the Company for the Historic Base Period as well as the projected amounts expected during the Forward Looking Test Year.

A. **Contents of the Annual Filing.** The ARM filing shall include the following Filing Requirements ("FRs") as well as all relied-upon documents, spreadsheets, and work papers produced to support them:

- FR 16(1)(b)(3) Proposed Tariffs
- FR 16(1)(b)(4) Proposed Tariff Changes
- FR 16(1)(b)(5) Statement on Customer Notice
- FR 16(7)(e) Statement of attestation (satisfied by "Certificate" described in Section II. below)
- FR 16(7)(u) Method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period; Explain how allocator for both base and forecasted test period was determined; and
- FR 16(8)(a) A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase;
- FR 16(8)(b) A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base;
- FR 16(8)(c) Jurisdictional operating income summary for both base and forecasted periods with supporting schedules which provide breakdowns by major account group and individual account;
- FR 16(8)(d) Summary of jurisdictional adjustments to operating income;
- FR 16(8)(e) Jurisdictional federal and state income tax summaries;
- FR 16(8)(f) Summary schedules for the base and forecast periods of various expenses;
- FR 16(8)(g) Analysis of payroll costs;
- FR 16(8)(h) Computation of gross revenue conversion factor;
- FR 16(8)(i) Comparative income statements, revenue and sales statistics, base period, forecast period and two (2) years beyond;
- FR 16(8)(j) Cost of Capital Summary
- FR 16(8)(k) Comparative financial data
- FR 16(8)(m) Revenue Summary
- FR 16(8)(n) Bill Comparison
- FR 17(1)(a)-(c) Notice of Annual Adjustment
- FR 17(2)(b)3 Manner of Notification
- FR 17(3)(b) Publisher Affidavits
- FR 17(4)(a)-(j) Notice Requirements

DATE OF ISSUE September 28, 2017
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Issued by Authority of an Order of the Public Service Commission in
Case No. 2017-00349

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Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

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FOR ENTIRE SERVICE AREA
PSC KY. No. 2
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ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

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Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PROPOSED

CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT 1
FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Original SHEET No. 42.2

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Annual Review Mechanism

ARM

(N)

B. Revenue Requirements. In presenting data that demonstrates the Forward Looking Test Year revenue requirements

- a. Rate Base and Cash Working Capital requirements will be determined in accordance with the Approved Methodologies. The Company shall calculate Cash Working Capital requirements by multiplying its total O&M by 1/8th.
- b. Depreciation expenses shall reflect the depreciation rates approved by the Commission in Case No. 2015-00343. If and when the Company performs a new depreciation study, the new study will be filed with the Commission. Following any appropriate discovery and rebuttal, and conditioned upon approval by the Commission of new rates, the Company shall calculate depreciation expenses using the newly approved rates in its subsequent Annual ARM Filing.
- c. Forward Looking Test Year Operating Expenses (O&M, Taxes other than Income Taxes, and Income Taxes) will be projected using the Approved Methodologies.
- d. The Historic Base Period data shall include actual revenues by billing component, and the Forward Looking Test Year data shall reflect adjustments to forecast revenue billing determinants based on the revenue forecasting methodologies included in the Approved Methodologies for projecting the number of customers and average customer use.
- e. Cost of Capital will be calculated using the Authorized Return on Equity. The Company's cost of debt and capital structure will be calculated using the Approved Methodologies.
- f. Schedules filed pursuant to this mechanism shall utilize the Approved Methodologies as well as other adjustments required to account properly for atypical, unusual, or nonrecurring events.

C. New Matters. If New Matters arise, the Company, Commission Staff, intervenors, and the Office of Attorney General will endeavor to reach a resolved treatment, or if necessary, will seek a ruling from the Commission.

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Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PRESENT

FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Original SHEET No. 42

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

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TITLE Vice President - Rates and Regulatory Affairs

PROPOSED

CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT 1
FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Original SHEET No. 42.3

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Annual Review Mechanism

ARM

(N)

V. Attestation

With each Annual ARM Filing, a Company officer shall, as of the date of each Annual ARM Filing, affirmatively represent and warrant, upon information and belief formed after reasonable inquiry, by signing a certificate ("Certificate") under oath: (1) That the Company's Annual ARM Filing has been prepared in accordance with the Approved Methodologies, or that any deviation from or the resolution of any ambiguities in the Approved Methodologies has been affirmatively disclosed and explained in a document attached to such affidavit; (2) That all New Matters have been affirmatively disclosed and explained in a document attached to such affidavit; (3) That the Variance Report includes all matters that are required by the ARM Tariff and any related Commission order to be disclosed in the Variance Report; (4) That no Disallowed Items have been included in the Company's Annual ARM Filing; (5) That productivity and efficiency gains are included in the forecast; (6) That, except as expressly disclosed in a separate schedule dedicated to such disclosure attached to the Certificate, there have been no additions, deletions, or modifications to the accounts or subaccounts used by the Company to account for operating revenues and expenses since the previous year's ARM filing.

VI. April 1 Rate Adjustment

Based upon the Forward Looking Test Year and the Approved Methodologies, the Company's tariff rates shall be adjusted to provide for the Company to earn the Authorized Return on Equity. Anything else to the contrary notwithstanding, in determining the annual rate adjustment specified by this paragraph, calculations shall include the Annual Reconciliation Revenue Requirement adjustment discussed in section VII below. All tariff rates shall be adjusted in proportion to the relative adjusted Historic Base Period revenue share of each class and rate, as specified in the Approved Methodologies. The Company shall file revised tariffs reflecting the new rates. The revised tariffs and new rates shall be effective for bills rendered on or after the April 1 immediately following the Annual Filing Date. Approved special contract rates shall be exempt from this ARM and shall not be adjusted hereunder.

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TITLE Vice President - Rates and Regulatory Affairs

PRESENT

FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Original SHEET No. 42

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

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Signature of Officer
TITLE Vice President - Rates and Regulatory Affairs

PROPOSED

CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT 1
FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Original SHEET No. 42.4

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Annual Review Mechanism

ARM

VII. Annual Reconciliation to Authorized Return on Equity

On or before July 1 of each year, the Company shall file with the Commission, and shall provide a copy to the Office of Attorney General, a reconciliation of actual results ("Annual Reconciliation") to the Authorized Return on Equity for the Forward Looking Test Year immediately completed. The Annual Reconciliation shall include a calculation of actual cost of service, determined in accordance with the Approved Methodologies, for the Forward Looking Test Year immediately completed; using the same revenue requirement model used in each Annual ARM Filing, substituting actual results in place of previously forecasted data for all aspects of cost of service, excluding revenue calculations. Actual cost of service shall be compared with actual revenue, ignoring the revenue impact of any prior year reconciliation, to determine the revenue requirement ("Annual Reconciliation Revenue Requirement") necessary to adjust the actual return on equity to the Authorized Return on Equity for the Forward Looking Test Year immediately completed, all determined in accordance with the Approved Methodologies. Interest will be added to the Annual Revenue Reconciliation Revenue Requirement (whether positive or negative). The interest rate shall be the overall cost of capital as stated on Schedule A.1 of the Annual ARM Filing compounded for 2 years. New rates shall be calculated to produce a net rate adjustment comprised of the Annual Reconciliation Revenue Requirement from the most recently completed Forward Looking Test Year and the revenue sufficiency/deficiency for the ensuing Forward Looking Test Year, all determined in accordance with the methodologies set forth herein and as approved and adopted by the Commission. The resulting rates shall be effective on bills rendered on and after April 1 of each year. All tariff rates (except Special Contract rates, which shall not be affected) shall be adjusted in proportion to the relative base revenue share of each class as described above.

VIII. The Company will simultaneously copy the Office of Attorney General on all filings made pursuant to this ARM Tariff

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Signature of Officer
TITLE Vice President - Rates and Regulatory Affairs

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FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Original SHEET No. 42

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

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TITLE Vice President - Rates and Regulatory Affairs

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CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT 1
FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Original SHEET No. 42.5

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Annual Review Mechanism
ARM

IX. Variance Reporting

As part of its Annual ARM Filing, Atmos Energy shall prepare and file with the Commission, with a copy to the Office of Attorney General, a Variance Report ("Variance Report") that identifies and explains each and every Atmos Energy operating revenue and expense account and/or subaccount for which the Kentucky amount (including amounts allocated to Kentucky) either: exceeds the prior year's amount (based on amounts as filed by Atmos Energy in the Annual ARM Filing) by 5% and \$30,000; or exceeds the amount (based on amounts as filed by Atmos Energy in the Annual ARM Filing) in such account and/or subaccount in the third preceding year by 10% and \$60,000; or has been, when compared with the accounts and/or subaccounts existing on the Effective Date of the ARM Tariff and/or used in the calculations referenced herein, added or deleted or modified in form or substance in any way. As to any account and/or subaccount (and including without limitation any process related directly or indirectly to any such account or subaccount) included on a Variance Report, subject to the Commission's rule of discovery, the Commission, intervenors and/or Office of Attorney General shall have the right in its discretion to request additional information and an explanation from Atmos Energy. Atmos Energy agrees to provide any such information or explanation requested within ten business days of such request. The Office of Attorney General, further, has the right in its discretion to bring such account and/or subaccount (or related process) to the attention of the Commission and to request the Commission to review and consider such account and/or subaccount (or related process).

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TITLE Vice President - Rates and Regulatory Affairs

PRESENT

FOR ENTIRE SERVICE AREA
PSC KY. No. 2
First Revised SHEET No. 45
Cancelling
Original SHEET No. 45

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

**Interruptible Transportation Service
Rate T-3**

1. Applicable

Entire service area of the Company to any customer for that portion of the customer's interruptible requirements not included under one of the Company's sales tariffs.

2. Availability of Service

- a) Available to any customer with an expected demand of at least 9,000 Mcf per year, on an individual service at the same premise, who has purchased its own supply of natural gas and require interruptible transportation service by the Company to customer's facilities subject to suitable service being available from existing facilities.
- b) The Company may decline to initiate service to a customer under this tariff or to allow a customer receiving service under this tariff to elect any other service provided by the Company, if in the Company's sole judgment, the performance of such service would be contrary to good operating practice or would have a detrimental impact on other customers serviced by the Company.

3. Net Monthly Rate

In addition to any and all charges assessed by other parties, there will be applied:

- a) Base Charge - \$375.00 per delivery point (1)
- b) Transportation Administration Fee- 50.00 per customer per month (1)
- c) Distribution Charge for Interruptible Service
 - First¹ 15,000 Mcf @ \$0.8500 per Mcf (1)
 - Over 15,000 Mcf @ 0.6405 per Mcf (1)
- d) Applicable Non-Commodity Components (Sheet No. 6) as calculated in the Company's Gas Cost Adjustment (GCA) filing.
- e) Electronic Flow Measurement ("EFM") facilities charge, if applicable.
- f) Pipe Replacement Program (PRP) Rider.

¹All gas consumed by the customer (Sales and transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

DATE OF ISSUE November 23, 2015
Month/Date/Year

DATE EFFECTIVE August 15, 2016
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2015-00343

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PROPOSED

CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT 1
FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Second Revised SHEET No. 45
Cancelling
First Revised SHEET No. 45

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

**Interruptible Transportation Service
Rate T-3**

1. Applicable

Entire service area of the Company to any customer for that portion of the customer's interruptible requirements not included under one of the Company's sales tariffs.

2. Availability of Service

- a) Available to any customer with an expected demand of at least 9,000 Mcf per year, on an individual service at the same premise, who has purchased its own supply of natural gas and require interruptible transportation service by the Company to customer's facilities subject to suitable service being available from existing facilities.
- b) The Company may decline to initiate service to a customer under this tariff or to allow a customer receiving service under this tariff to elect any other service provided by the Company, if in the Company's sole judgment, the performance of such service would be contrary to good operating practice or would have a detrimental impact on other customers serviced by the Company.

3. Net Monthly Rate

In addition to any and all charges assessed by other parties, there will be applied:

- a) Base Charge - \$400.00 per delivery point (1)
- b) Transportation Administration Fee- 50.00 per customer per month (1)
- c) Distribution Charge for Interruptible Service
 - First¹ 15,000 Mcf @ \$1.0450 per Mcf (1)
 - Over 15,000 Mcf @ 0.7640 per Mcf (1)
- d) Applicable Non-Commodity Components (Sheet No. 6) as calculated in the Company's Gas Cost Adjustment (GCA) filing.
- e) Electronic Flow Measurement ("EFM") facilities charge, if applicable.
- f) Pipe Replacement Program (PRP) Rider.

¹All gas consumed by the customer (Sales and transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PRESENT

FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Original SHEET No. 51

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Interruptible Transportation Service
Rate T-3

11. Alternative Fuel Responsive Provision

Notwithstanding any other provision of this tariff, the Company may, periodically, flex the applicable Distribution Charge on a customer specific basis if, a customer presents sufficient reliable and persuasive information to satisfactorily prove to the Company that alternative fuel, usable by the customer's facility, is readily available, in both advantageous price and adequate quantity, to completely or materially displace the gas service that would otherwise be facilitated by this tariff. The customer shall submit the appropriate information by affidavit on a form on file with the Commission and provided by the Company. The Company may require additional information to evaluate the merit of the flex request.

Pursuant to this Section, the Company may flex the otherwise applicable transportation rate to allow the delivered cost of gas to approximate the customer's total cost, including handling and storage charges, of available alternative fuel. The minimum flexed rate shall be the non-commodity component of the customer's otherwise applicable rate.

The Company will not flex for volumes which, if delivered, would exceed either (1) the current operable alternative fuel fired capability of the customer's facilities, or (2) the energy equivalent of the quantity of alternative fuel available to the customer, whichever is less. The Company reserves the right to confirm, to its satisfaction, the customer's alternative fuel capability and the reasonableness of the represented price and quantity of available alternative fuel.

DATE OF ISSUE May 13, 2013
Month/Date/Year

DATE EFFECTIVE January 24, 2014
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2013-00148

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PROPOSED

CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT 1
FOR ENTIRE SERVICE AREA
PSC KY. No. 2
First Revised SHEET No. 51
Cancelling
Original SHEET No. 51

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Interruptible Transportation Service
Rate T-3

5. Alternative Fuel Responsive Flex Provision

Notwithstanding any other provision of this tariff, the Company may, periodically, flex the applicable Distribution Charge on a customer specific basis if, a customer presents sufficient reliable and persuasive information to satisfactorily prove to the Company that alternative fuel, usable by the customer's facility, is readily available, in both advantageous price and adequate quantity, to completely or materially displace the gas service that would otherwise be facilitated by this tariff. The customer shall submit the appropriate information by affidavit on a form on file with the Commission and provided by the Company. The Company may require additional information to evaluate the merit of the flex request.

Pursuant to this Section, the Company may flex the otherwise applicable transportation rate to allow the delivered cost of gas to approximate the customer's total cost, including handling and storage charges, of available alternative fuel. The minimum flexed rate shall be the non-commodity component of the customer's otherwise applicable rate.

The Company will not flex for volumes which, if delivered, would exceed either (1) the current operable alternative fuel fired capability of the customer's facilities, or (2) the energy equivalent of the quantity of alternative fuel available to the customer, whichever is less. The Company reserves the right to confirm, to its satisfaction, the customer's alternative fuel capability and the reasonableness of the represented price and quantity of available alternative fuel.

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PRESENT

PROPOSED

CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT 1

FOR ENTIRE SERVICE AREA
PSC KY. No. 2
First Revised SHEET No. 52
Cancelling
Original SHEET No. 52

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Second Revised SHEET No. 52
Cancelling
First SHEET No. 52

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Firm Transportation Service	
Rate T-4	
1. Applicable	
Entire Service Area of the Company to any customer for that portion of the customer's firm requirements not included under one of the Company's sales tariffs.	
2. Availability of Service	
a) Available to any customer with an expected demand of at least 9,000 Mcf per year, on an individual service at the same premise, who has purchased its own supply of natural gas and require firm transportation service by the Company to customer's facilities subject to suitable service being available from existing facilities.	
b) The Company may decline to initiate service to a customer under this tariff or to allow a customer receiving service under this tariff to elect any other service provided by the Company, if in the Company's sole judgment, the performance of such service would be contrary to good operating practice or would have a detrimental impact on other customers serviced by the Company.	
3. Net Monthly Rate	
In addition to any and all charges assessed by other parties, there will be applied:	
a) Base Charge	- \$375.00 per delivery point (1)
b) Transportation Administration Fee	- 50.00 per customer per month (1)
c) <u>Distribution Charge for Firm Service</u>	
First ¹	300 Mcf @ \$1.5340 per Mcf (1)
Next ¹	14,700 Mcf @ 0.9500 per Mcf (1)
Over	15,000 Mcf @ 0.7400 per Mcf (1)
d) Applicable Non-Commodity Components as calculated in the Company's Gas Cost Adjustment (GCA) filing.	
e) Electronic Flow Measurement ("EFM") facilities charges, if applicable.	
f) Pipe Replacement Program (PRP) Ride.	
¹ All gas consumed by the customer (sales and transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.	

Firm Transportation Service	
Rate T-4	
1. Applicable	
Entire Service Area of the Company to any customer for that portion of the customer's firm requirements not included under one of the Company's sales tariffs.	
2. Availability of Service	
a) Available to any customer with an expected demand of at least 9,000 Mcf per year, on an individual service at the same premise, who has purchased its own supply of natural gas and require firm transportation service by the Company to customer's facilities subject to suitable service being available from existing facilities.	
b) The Company may decline to initiate service to a customer under this tariff or to allow a customer receiving service under this tariff to elect any other service provided by the Company, if in the Company's sole judgment, the performance of such service would be contrary to good operating practice or would have a detrimental impact on other customers serviced by the Company.	
3. Net Monthly Rate	
In addition to any and all charges assessed by other parties, there will be applied:	
a) Base Charge	- \$400.00 per delivery point (1)
b) Transportation Administration Fee	- 50.00 per customer per month (1)
c) <u>Distribution Charge for Firm Service</u>	
First ¹	300 Mcf @ \$1.8250 per Mcf (1)
Next ¹	14,700 Mcf @ 1.1850 per Mcf (1)
Over	15,000 Mcf @ 0.9000 per Mcf (1)
d) Applicable Non-Commodity Components as calculated in the Company's Gas Cost Adjustment (GCA) filing.	
e) Electronic Flow Measurement ("EFM") facilities charges, if applicable.	
f) Pipe Replacement Program (PRP) Rider.	
¹ All gas consumed by the customer (sales and transportation; firm and interruptible) will be considered for the purpose of determining whether the volume requirement of 15,000 Mcf has been achieved.	

DATE OF ISSUE November 23, 2015
Month/Date/Year

DATE EFFECTIVE August 15, 2016
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission In .
Case No. 2015-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission In
Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PRESENT

FOR ENTIRE SERVICE AREA
PSC KY. No. 2
Original SHEET No. 65

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Rules and Regulations

4. Billings

a) The following is an example of the monthly bills sent to the Company's residential customers:

ATMOS Energy
Emergency Telephone: 1-888-824-2247
Customer Service: 1-800-222-2247

Customer Number: [Redacted]
Customer Name: [Redacted]
Billing Address: [Redacted]
Billing Email: [Redacted]
Past Due Letter: [Redacted]

BILLING INFORMATION:
Final Bill Service Balance: \$0.00
Amount Due: \$23.54
Current Bill Change Total: \$23.54

Customer Charges:
Basic Service Charge: \$1.00
Gas Usage Charge: \$12.54
Delivery Charge: \$10.00
Total: \$23.54

Current Charges: \$23.54
Total Amount Due: \$23.54

1. Class of Service
2. Present and last Preceding Meter Reading
3. Date of Present Reading
4. Number of Units Consumed

5. Meter Constant if Any - Not Applicable to Residential Service
6. Net Amount for Service Rendered
7. Gross Amount of Bill - Not Applicable to Residential Service
8. Date After Which Additional Charges May Apply

Note: Large Volume Commercial and Industrial Billing Will Display the Above Information but May be Presented in Different Format.

DATE OF ISSUE May 13, 2013
Month/Date/Year

DATE EFFECTIVE January 24, 2014
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in Case No. 2013-00148

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

PROPOSED

CASE NO. 2017-00349
FR 16(1)(b)4
ATTACHMENT 1
FOR ENTIRE SERVICE AREA
PSC KY. No. 2
First Revised SHEET No. 65
Cancelling
Original SHEET No. 65

ATMOS ENERGY CORPORATION
(NAME OF UTILITY)

Rules and Regulations

4. Billings

a) The following is an example of the monthly bills sent to the Company's residential customers:

ATMOS Energy
Emergency Telephone: 1-888-824-2247
Customer Service: 1-800-222-2247

Customer Number: [Redacted]
Customer Name: [Redacted]
Billing Address: [Redacted]
Billing Email: [Redacted]
Past Due Letter: [Redacted]

BILLING INFORMATION:
Final Bill Service Balance: \$0.00
Amount Due: \$23.54
Current Bill Change Total: \$23.54

Customer Charges:
Basic Service Charge: \$1.00
Gas Usage Charge: \$12.54
Delivery Charge: \$10.00
Total: \$23.54

Current Charges: \$23.54
Total Amount Due: \$23.54

1. Class of Service
2. Present and last Preceding Meter Reading
3. Date of Present Reading
4. Number of Units Consumed

5. Meter Constant if Any - Not Applicable to Residential Service
6. Net Amount for Service Rendered
7. Gross Amount of Bill - Not Applicable to Residential Service
8. Date After Which Additional Charges May Apply

Note: Large Volume Commercial and Industrial Billing Will Display the Above Information but May be Presented in Different Format.

DATE OF ISSUE September 28, 2017
Month/Date/Year

DATE EFFECTIVE October 28, 2017
Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in Case No. 2017-00349

ISSUED BY /s/ Mark A. Martin
Signature of Officer

TITLE Vice President - Rates and Regulatory Affairs

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(1)(b)5
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (1) Each application requesting a general adjustment of existing rates shall:
 - (b) Include:
 - 5. A statement that notice has been given in compliance with Section 17 of this administrative regulation with a copy of the notice.

RESPONSE:

The customer notice has been prepared in compliance with FR 17 and a copy is attached to the Company's response to FR 17(4)(a)-(j).

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(2)(a)-(c)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (2) Notice of intent. A utility with gross annual revenues greater than \$5,000,000 shall notify the commission in writing of intent to file a rate application at least thirty (30) days, but not more than sixty (60) days, prior to filing its application.
- (a) The notice of intent shall state if the rate application will be supported by a historical test period or a fully forecasted test period.
 - (b) Upon filing the notice of intent, an application may be made to the commission for permission to use an abbreviated form of newspaper notice of proposed rate increases provided the notice includes a coupon that may be used to obtain a copy from the applicant of the full schedule of increases or rate changes.
 - (c) Upon filing the notice of intent with the commission, the applicant shall mail to the Attorney General's Office of Rate Intervention a copy of the notice of intent or send by electronic mail in a portable document format, to rateintervention@ag.ky.gov.

RESPONSE:

- a) Please see attachment FR_16(2)(a)-(c)_Att1 for a copy of the Notice of Intent, which was filed with the Commission on August 25, 2017.
- b) Not applicable.
- c) A copy of the notice was electronically mailed to the Attorney General's Office on August 25, 2017.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(2)(a)-(c)_Att1 - Notice of Intent.pdf, 2 Pages.

Respondent: Mark Martin

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

CASE NO. 2017-00349
FR 16(2)(a)-(c)
ATTACHMENT 1

Telephone: (502) 227-7270

jnhughes@johnnhughespsc.com

August 25, 2017

RECEIVED

AUG 25 2017

John Lyons
Acting Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

PUBLIC SERVICE
COMMISSION

Re: Atmos Energy Corporation

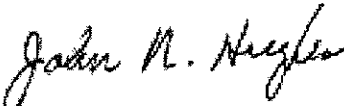
Dear Mr. Lyons:

Atmos Energy Corporation gives notice that it intends to electronically file a general rate case no sooner than 30 days from today based on a future test year. A PDF copy of this notice has been served on the Attorney General's Office of Rate Intervention at rateintervention@ag.ky.gov.

Submitted By:

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

And


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

Attorneys for Atmos Energy Corporation

RECEIVED

NOTICE OF ELECTION OF USE OF ELECTRONIC FILING PROCEDURES
 (Complete All Shaded Areas and Check Applicable Boxes)

AUG 25 2017

PUBLIC SERVICE
 COMMISSION

In accordance with 807 KAR 5:001, Section 8, Atmos Energy Corporation gives notice of intent to file an application for general rate case using future test year with the Public Service Commission no later than October 1, 2017 and to use the electronic filing procedures set forth in that regulation.

Atmos Energy Corporation further states that:

- | | | |
|--|-------------------------------------|-------------------------------------|
| | Yes | No |
| 1. It requests that the Public Service Commission assign a case number to the intended application and advise it of that number as soon as possible; | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. It or its authorized representatives have registered with the Public Service Commission and are authorized to make electronic filings with the Public Service Commission; | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Neither it nor its authorized representatives have registered with the Public Service Commission for authorization to make electronic filings but will do so no later than seven days before the date of its filing of its application for rate adjustment; | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4. Pursuant to KRS 278.380, it waives any right to service of Public Service Commission orders by mail for purposes of this proceeding only; | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. It or its authorized agents possess the facilities to receive electronic transmissions; | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. The following persons are authorized to make filings on its behalf and to receive electronic service of Public Service Commission orders and any pleadings filed by any party or the Public Service Commission Staff: | | |

Name	Electronic Mail Address
JOHN N. HUGHES	JNHUGHES@JOHNNHUGHESPSC.COM
MARK R. HUTCHINSON	RANDY@WHPLAWFIRM.COM
ERIC WILEN	regulatory.support@atmosenergy.com

7. It and its authorized representatives listed above have read and understand the procedures for electronic filing set forth in 807 KAR 5:001 and will fully comply with those procedures unless the Public Service Commission directs otherwise.

Signed John N. Hughes
 Name: JOHN N. HUGHES
 Title: ATTORNEY
 Address: 124 W. TODD ST.
 FRANKFORT, KY 40601
 Telephone Number: 502 227 7270

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(6)(a)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (6) All applications requesting a general adjustment in rates supported by a fully forecasted test period shall comply with the requirements established in this subsection.
 - (a) The financial data for the forecasted period shall be presented in the form of pro forma adjustments to the base period.

RESPONSE:

Please see the Company's response to FR 16(8)(d).

Respondents: Greg Waller and Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(6)(b)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (6) All applications requesting a general adjustment in rates supported by a fully forecasted test period shall comply with the requirements established in this subsection.
 - (b) Forecasted adjustments shall be limited to the twelve (12) months immediately following the suspension period.

RESPONSE:

The filing satisfies this requirement.

Respondents: Greg Waller and Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(6)(c)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (6) All applications requesting a general adjustment in rates supported by a fully forecasted test period shall comply with the requirements established in this subsection.
 - (c) Capitalization and net investment rate base shall be based on a thirteen (13) month average for the forecasted period.

RESPONSE:

The capitalization and net investment rate base are based on a thirteen (13) month average for the forecasted period.

Respondents: Greg Waller and Joe Christian

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(6)(f)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (6) All applications requesting a general adjustment in rates supported by a fully forecasted test period shall comply with the requirements established in this subsection.
 - (f) The utility shall provide a reconciliation of the rate base and capital used to determine its revenue requirements.

RESPONSE:

Please see attachment FR_16(6)(f)_Att1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(6)(f)_Att1.xlsx, Reconciliation, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, KY
Case No. 2017-00349
Reconciliation of Forecasted Test Year Rate Base to Kentucky Capital
Forecasted test year ended March 31, 2019

Schedule FR 16(6)(f)
Witness: Waller

Line No.	Description	Test Period Rate Base as filed 13 mo avg	Rate Base March 31, 2019	Adj from 13 month average	Remove Rate Making Adjustments	March 31, 2019 Balance Sheet
1	Gross Plant	657,447,129	679,131,593	21,684,464	24,599,801	703,731,394
2	Accumulated Deprec.	(191,846,139)	(199,948,564)	(8,102,425)	-	(199,948,564)
3	CWIP	27,493,203	27,493,203	-	-	27,493,203
4				-		
5	Cash Working Capital	3,270,504	3,270,504	-	(3,270,504)	-
6	Other Working Capital (Inv. & Prepaids)	10,232,568	(1,776,684)	(12,009,252)	-	(1,776,684)
7	Regulatory Assets	235,413	156,942	(78,471)	(156,942)	-
8				-	-	
9				-		
10	Customer Advances	(1,437,537)	(1,437,537)	-	-	(1,437,537)
11	Deferred inc. tax	(75,299,812)	(78,504,836)	(3,205,025)	-	(78,504,836)
12						
13	Total	<u>430,095,330</u>	<u>428,384,620</u>	<u>(1,710,710)</u>	<u>21,172,355</u>	<u>449,556,975</u>
14						
15	Assets not in Rate Base					
16	Cash & temporary investments					3,447,898
17	Gas plant acquisition					1,004,017
18	Account receivable					13,585,303
19	Other current assets (except inv. & prepaids)					(354,263)
20	Deferred debits					17,027,587
21	Liabilities & Deferrals not in Rate Base					
22	Current Liabilities (excl. Notes Payable)					(30,042,334)
23	Deferred Credits (excl. Customer Advances)					(16,157,854)
24						
25	Total Capitalization (net of intercompany balances)					<u>438,067,330</u>

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(b)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (b) The utility's most recent capital construction budget containing at a minimum a three (3) year forecast of construction expenditures;

RESPONSE:

Please see attachment FR_16(7)(b)_Att1 for Atmos Energy Kentucky's capital budget for Fiscal Years 2019, 2020 and 2021.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(b)_Att1 - Capital Budget.xlsx, 1 Page.

Respondent: Greg Waller

**Atmos Energy Corporation, KY
Capital Budget Forecast and Test Year Calculation**

Line #	Acct #	Fiscal Year 2017	Fiscal Year 2018	Test Year April 2018 Through March 2019			Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
				FY2018 Part	FY2019 Part	Test Year			
1	35500-Meas. & Reg. Equipment	66,371	149,485	85,873	34,293	120,166	164,434	180,877	198,965
2	37402-Land Rights	322,856	726,261	417,205	166,610	583,815	798,887	878,775	966,653
3	37600-Mains - Cathodic Protection	512,847	421,041	241,870	96,590	338,460	463,145	509,460	560,406
4	37601-Mains - Steel	23,184,774	3,737,684	2,147,136	857,454	3,004,590	4,111,453	4,522,598	4,974,858
5	37602-Mains - Plastic	16,838,645	24,591,293	14,126,622	5,641,435	19,768,057	27,050,423	29,755,465	32,731,011
6	37800-Meas. & Reg. Sta. Eq-General	1,721,448	3,587,477	2,060,848	822,995	2,883,843	3,946,224	4,340,847	4,774,931
7	37900-Meas. & Reg. - City Gate	478,392	906,405	520,690	207,936	728,626	997,045	1,096,750	1,206,425
8	37905-Meas. & Reg. Sta. Equip T.B.	435,519	977,667	561,627	224,284	785,911	1,075,433	1,182,976	1,301,274
9	38000-Services	18,199,560	25,147,398	14,446,080	5,769,009	20,215,089	27,662,138	30,428,351	33,471,186
10	38100-Meters	7,321,358	10,880,782	6,250,533	2,496,136	8,746,670	11,968,860	13,165,747	14,482,321
11	38200-Meter Installations	2,010,813	2,642,897	1,518,229	606,301	2,124,530	2,907,187	3,197,905	3,517,696
12	38300-House Regulators	1,048,848	941,527	540,866	215,994	756,860	1,035,680	1,139,248	1,253,172
13	38400-House Reg. Installations	29,354	45,165	25,945	10,361	36,306	49,681	54,649	60,114
14	38500-Ind. Meas. & Reg. Sta. Equip	47,639	69,347	39,837	15,909	55,745	76,281	83,910	92,300
15	39000-Structures & Improvements	192,113	5,485	3,151	1,258	4,410	6,034	6,637	7,301
16	39400-Tools, Shop, & Garage Equip.	1,038,593	1,852,373	1,064,108	424,949	1,489,056	2,037,611	2,241,372	2,465,509
17	39800-Miscellaneous Equipment	(25,962)	(60,196)	(34,580)	(13,809)	48,389	(66,215)	(72,837)	(80,120)
18	39906-Oth Tang Prop - PC Hardware	194,507	394,846	226,822	90,581	317,402	434,330	477,763	525,540
19	Total Atmos Energy Corporation, KY	\$ 73,617,675	\$ 77,016,937	\$ 44,242,861	\$ 17,668,287	\$ 61,911,147	\$ 84,718,631	\$ 93,190,494	\$ 102,509,544
20	Exclusive of AFUDC		\$ 76,786,657	\$ 44,110,574	\$ 17,615,459	\$ 61,726,033	\$ 84,465,322	\$ 92,911,855	\$ 102,203,040
21	*0.2990% based on base period actuals								

Line #	By Category	Fiscal Year 2017	Fiscal Year 2018	Test Year April 2018 Through March 2019			Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
				FY2018 Part	FY2019 Part	Test Year			
24	Equipment	676,472	627,701	360,587	131,495	492,082	630,513	675,675	782,089
25	Growth	2,801,446	3,035,517	1,743,772	666,868	2,410,640	3,197,602	3,424,313	3,965,326
26	Information Technology	272,434	145,982	83,860	70,639	154,500	338,713	362,721	420,069
27	Pipeline Integrity	-	-	-	-	-	-	-	-
28	Public Improvements	183,059	1,346,348	773,418	141,670	915,088	679,303	727,355	842,249
29	Structures	27,898	151,800	87,202	12,328	99,530	59,111	63,165	72,826
30	System Improvements	9,541,322	11,646,740	6,690,543	754,532	7,445,074	3,617,944	18,160,915	13,827,453
31	System Integrity	60,115,044	60,062,849	34,503,479	15,890,755	50,394,233	76,195,445	69,776,350	82,599,531
32	Vehicles	-	-	-	-	-	-	-	-
33	Total Atmos Energy Corporation, KY	\$ 73,617,675	\$ 77,016,937	\$ 44,242,861	\$ 17,668,287	\$ 61,911,147	\$ 84,718,631	\$ 93,190,494	\$ 102,509,544
34	Exclusive of AFUDC		\$ 76,786,656	\$ 44,110,574	\$ 17,615,459	\$ 61,726,033	\$ 84,465,322	\$ 92,911,855	\$ 102,203,040
35	FR 16(7)(b)&(g)								

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(c)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (c) A complete description, which may be filed in written testimony form, of all factors used in preparing the utility's forecast period. All econometric models, variables, assumptions, escalation factors, contingency provisions, and changes in activity levels shall be quantified, explained, and properly supported;

RESPONSE:

Please see the Direct Testimony of Mark Martin and Greg Waller.

Respondents: Mark Martin and Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(d)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (d) The utility's annual and monthly budget for the twelve (12) months preceding the filing date, the base period, and forecasted period;

RESPONSE:

Please see the Company's responses to FR 16(7)(n) and FR 16(8)(c).

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(e)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (e) A statement of attestation signed by the utility's chief officer in charge of Kentucky operations, which shall provide:
1. That the forecast is reasonable, reliable, made in good faith, and that all basic assumptions used in the forecast have been identified and justified;
 2. That the forecast contains the same assumptions and methodologies as used in the forecast prepared for use by management, or an identification and explanation for differences that exist, if applicable; and
 3. That productivity and efficiency gains are included in the forecast;

RESPONSE:

Please see attachment FR_16(7)(e)_Att1 for a notarized attestation signed by Mark A. Martin, Vice President - Rates and Regulatory Affairs for the Kentucky/Mid-States Division.

ATTACHMENT:

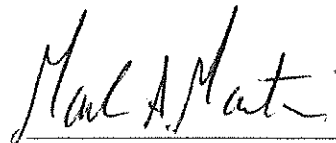
ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(e)_Att1 - Statement of Attestation.pdf, 1 Page.

Respondent: Mark Martin

**Atmos Energy Corp.; Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Forecasted Test Period Filing Requirement**

**STATEMENT OF ATTESTATION
OF THE OFFICER IN CHARGE OF KENTUCKY OPERATIONS**

1. The forecast presented in this rate application is reasonable, reliable, and made in good faith, and all basic assumptions used in the forecasted have been identified and justified; and
2. The forecast contains the same assumptions and methodologies as used in the forecast prepared for use by management, and any differences that exist have been identified and explained; and
3. All productivity gains have been included in the forecast.



Mark A. Martin, Vice President

COMMONWEALTH OF KENTUCKY)
COUNTY OF DAVIESS)

SUBSCRIBED AND SWORN TO before me by Mark A. Martin, on this 25th day of September, 2017



Notary Public

MY Commission expires: 3-22-18

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(f)
Page 1 of 2

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (f) For each major construction project that constitutes five (5) percent or more of the annual construction budget within the three (3) year forecast, the following information shall be filed:
1. The date the project was started or estimated starting date;
 2. The estimated completion date;
 3. The total estimated cost of construction by year exclusive and inclusive of allowance for funds used during construction ("AFUDC") or interest during construction credit; and
 4. The most recent available total costs incurred exclusive and inclusive of AFUDC or interest during construction credit;

RESPONSE:

The Company has three capital projects that will constitute more than 5% of fiscal year 2018 annual spending. Two of the projects have been included in the Company's 2017 and 2018 PRP filings.

- 1) Waddy Line Phase 2 - Project involves the replacement of approximately 25,000 feet of 6" high pressure steel main with 12" high pressure steel main. This project is for the general reinforcement of the Shelbyville and Lawrenceburg distribution system. Existing infrastructure to the east and south is currently operating at capacity.
- 2) PRP 2635 Marion to Fredonia - Project involves the replacement of approximately 46,700 feet of vintage gas transmission bare steel main in Crittenden and Caldwell County, Kentucky. Project is part of the Company's 2017 and 2018 PRP program filings.
- 3) PRP 2738 Springfield to Calvary - Project involves the replacement of approximately 80,500 feet of vintage gas transmission bare steel main with high pressure distribution in Marion and Washington County, Kentucky. Project is part of the Company's 2017 and 2018 PRP program filings.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(f)
Page 2 of 2

Project Name:	Fiscal Year	Start Date	Estimated Completion Date	Estimated Total Construction (\$)	AFUDC (\$)	YTD Aug17 Actual Construction (\$)	YTD Aug17 Actual AFUDC (\$)
Waddy Line Phase 2	2017-2019	8/1/2017	3/31/2019	\$12,139,302	\$97,734	\$509,110	\$308
PRP 2635 Marion to Fredonia	2016-2018	9/1/2016	9/30/2018	\$17,978,182	\$163,841	\$5,743,775	\$27,131
PRP 2738 Springfield Calvary	2016-2018	9/1/2016	9/30/2018	\$15,225,027	\$120,923	\$5,204,135	\$23,869

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(g)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (g) For all construction projects that constitute less than five (5) percent of the annual construction budget within the three (3) year forecast, the utility shall file an aggregate of the information requested in paragraph (f)3 and 4 of this subsection;

RESPONSE:

Please see the Company's response to FR 16(7)(b).

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)1
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 1. Operating income statement (exclusive of dividends per share or earnings per share);

RESPONSE:

Please see the Company's response to FR 16(8)(i) for the forecast Operating Income Statements for fiscal years 2019 - 2021. For further information concerning O&M forecasts, please see the Direct Testimony of Greg Waller. For further information concerning revenue forecast, please see the Direct Testimony of Mark Martin.

Respondents: Mark Martin and Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)2
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 2. Balance sheet;

RESPONSE:

Please see attachment FR_16(7)(h)2_Att1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(h)2_Att1 - Balance Sheet.xlsx, 1 Page.

Respondent: Greg Waller

**Atmos Energy Corporation
Fully Allocated Balance Sheet
Kentucky
(000)**

FR 16 (7)(h)2

FR 16(7)(h)2

Witness: Waller

	Base	Test			
	12/31/2017	3/31/2019	2019	2020	2021
<u>ASSETS</u>					
Property, Plant, & Equipment:					
Utility Plant in Service	610,608	680,136	747,187	840,377	942,887
Non-Utility Plant	24,600	24,600	24,600	24,600	24,600
Construction Work In Progress	27,493	27,493	27,493	27,493	27,493
Accumulated Depreciation	(191,190)	(199,949)	(217,413)	(243,885)	(273,897)
Net Plant	471,510	532,280	581,867	648,585	721,083
Current Assets:					
Cash & Temporary Cash Investments	3,448	3,448	3,448	3,448	3,448
Account Receivable, less Allowance for Doubtful Accounts	13,585	13,585	13,585	13,585	13,585
Inventories	210	644	644	644	644
Gas Stored Underground	12,337	(4,157)	(4,157)	(4,157)	(4,157)
Other Current Assets	1,382	1,382	1,382	1,382	1,382
Total Current Assets	30,962	14,902	14,902	14,902	14,902
Def'd Charges & Other Assets	17,028	17,028	17,028	17,028	17,028
TOTAL ASSETS	519,500	564,210	613,796	680,514	753,012
<u>LIABILITIES & SHAREHOLDERS' EQUITY</u>					
Kentucky Division capital account - net	406,337	438,067	479,746	538,104	604,771
Current Liabilities:					
Accounts Payable	12,547	12,547	12,547	12,547	12,547
Accrued Taxes	3,393	3,393	3,393	3,393	3,393
Customers' Deposits	1,718	1,718	1,718	1,718	1,718
Other Current Liabilities	12,384	12,384	12,384	12,384	12,384
Total Current Liabilities	30,042	30,042	30,042	30,042	30,042
Deferred Income Taxes	65,526	78,505	86,061	94,062	99,527
Def'd Cr. and Other Liabilities	17,595	17,595	17,947	18,306	18,672
TOTAL LIABILITIES & SHAREHOLDERS' EQUITY	519,500	564,210	613,796	680,514	753,012

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)3
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 3. Statement of cash flows

RESPONSE:

Please see attachment FR_16(7)(h)3_Att1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(h)3_Att1 - Statement of Cash Flows.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
Fully Allocated Cash Flow
Kentucky
(000)

FR 16(7)(h)3
Witness: Waller

	Base	Test			
	12/31/2017	3/31/2019	2019	2020	2021
Cash Flow					
Cash Flow from Operations					
Net Income	20,931	18,242	15,824	12,568	8,583
Add: Deferred income taxes	13,326	11,614	10,075	8,001	5,464
Depreciation	18,899	21,562	23,286	26,472	30,012
Cash flow from Operartions	53,156	51,417	49,185	47,041	44,059
Effect of Balance Sheet Accounts					
Changes in current assets	-	(16,060)	-	-	-
Changes in current liabilities	-	-	-	-	-
Changes in deferred debits	-	-	-	-	-
Changes in deferred credits	-	-	352	359	366
Total Cash Flow from change in Balance Sheet Accounts	-	(16,060)	352	359	366
Operating Cash Flow	53,156	35,357	49,537	47,400	44,426
Cash flow from Investing Activities					
Capital Expenditures	(57,697)	(61,911)	(84,719)	(93,190)	(102,510)
Total Cash from Investments	(57,697)	(61,911)	(84,719)	(93,190)	(102,510)
Free Cash Flow	(4,541)	(26,554)	(35,182)	(45,790)	(58,084)
Cash From Financing					
Total Cash From Financing	4,509	26,554	35,182	45,790	58,084
Total Increase/(Decr) in Cash	(32)	-	-	-	-
Beginning Cash	3,480	3,448	3,448	3,448	3,448
Ending Cash	3,448	3,448	3,448	3,448	3,448

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)4
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 4. Revenue requirements necessary to support the forecasted rate of return;

RESPONSE:

Please see attachment FR_16(7)(h)4_Att1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(h)4_Att1 - Revenue Requirements.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case 2017-00349
Revenue Requirements Necessary to Support the Forecasted Rate of Return
Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(7)(h)4

Witness: G. Waller

Line No.	Description	Supporting Schedule Reference	Base	Forecasted			
			Jurisdictional Revenue Requirement	Jurisdictional Revenue Requirement	2019	2020	2021
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Rate Base	B-1	\$ 369,386,897	\$ 430,095,330	483,874,467	542,853,050	610,258,242
2	Adjusted Operating Income	C-1	\$ 27,961,663	\$ 26,926,486	23,930,416	21,353,753	18,593,173
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	7.57%	6.26%	4.95%	3.93%	3.05%
4	Required Rate of Return	J-1	7.82%	7.73%	7.73%	7.73%	7.73%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 28,886,055	\$ 33,246,369	\$ 37,403,496	\$ 41,962,541	\$ 47,172,962
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 924,392	\$ 6,319,883	\$ 13,473,080	\$ 20,608,788	\$ 28,579,789
7	Gross Revenue Conversion Factor	H	1.64819	1.64819	1.648191	1.648191	1.648191
8	Revenue Deficiency (line 6 times line 7)		\$ 1,523,574	\$ 10,416,375	\$ 22,206,209	\$ 33,967,219	\$ 47,104,951
9	Revenue Increase Requested	C-1		\$ 10,416,375	\$ 22,206,209	\$ 33,967,219	\$ 47,104,951
10	Adjusted Operating Revenues	C-1		\$ 170,729,276	\$ 170,292,856	\$ 168,892,127	\$ 168,720,946
11	Revenue Requirements (line 9 plus line 10)	C-1		\$ 181,145,651	\$ 192,499,065	\$ 202,859,346	\$ 215,825,897

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)5
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 5. Load forecast including energy and demand (electric);

RESPONSE:

Not applicable.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)6
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 6. Access line forecast (telephone);

RESPONSE:

Not applicable.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)7
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 7. Mix of generation (electric);

RESPONSE:

Not applicable.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)8
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 8. Mix of gas supply (gas);

RESPONSE:

Please see attachment FR_16(7)(h)8_Att1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(h)8_Att1 - Gas Supply.xls, 1 Page.

Respondent: Mark Martin

FR 16(7)(h)8

Atmos Energy Corporation
Case No. 2017-00349
MCF SALES FORECAST / SUPPLY REQUIREMENTS - Total Company
For the THREE FORECASTED YEARS, Fiscal Years 2019-2021
All Volumes in Mcf at Standard Conditions, or in mmBtu (as noted)

Line No.	Description	2017	2018	2019	Comments
		(a)	(b)	(c)	(d)
1	Sales Volumes-				
2					
3	Total Sales Volumes (Mcf)-	16,861,756	16,880,882	16,900,008	Reference the Testimony of Mr. Mark A. Martin for underlying assumptions. Also, see Exhibit FR 16(7)(h)15.
4					
5					
6	Total Supply Requirements (Mcf)-	16,861,756	16,880,882	16,900,008	
7					
8	Provision for L&U (Mcf)-	215,830	216,075	216,320	
9					
10	Total Supply Requirements (mmBtu)-	17,248,362	17,267,926	17,287,491	

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)9
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 9. Employee level;

RESPONSE:

Please see attachment FR_16(7)(h)9_Att1 for the employee level and labor.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(h)9_Att1 - Employee Level and Labor.xls, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(7)(h)9
FR 16(7)(h)10
Witness: G. Waller

Line No.	Description	Base Period	Forecasted Period	2019	2020	2021
1	Total Labor Dollars (excluding Shared Services and KY/Mid-States General Office)	12,204,318	12,657,121	13,036,835	13,427,940	13,830,778
2	Average Employee Levels (KY Operations)	218	218	218	218	218

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)10
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 10. Labor cost changes;

RESPONSE:

Please see the Company's response to FR 16(7)(h)9.

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)11
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 11. Capital structure requirements;

RESPONSE:

Please see attachment FR_16(7)(h)11_Att1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(h)11_Att1 - Capital Structure.xlsx,
1 Page.

Respondent: Joe Christian

ATMOS ENERGY CORPORATION - KENTUCKY
Capital Structure Summary
Forecasted Years 2019 - 2021

MFR 16(7)(h)11

	FY 2019	FY 2020	FY 2021
Common Stock	4,883,919	6,439,763	7,946,001
Additional Paid-in Capital	3,333,051,061	3,642,664,142	3,942,405,402
Retained Earnings	1,693,985,637	1,931,849,864	2,197,510,719
Accum. Other Comprehensive Income	(100,689,508)	(100,689,508)	(100,689,508)
Current Year Net Income	477,084,004	531,358,890	584,934,470
Dividends	(239,219,776)	(265,698,035)	(293,156,295)
Equity	<u>5,169,095,335</u>	<u>5,745,925,115</u>	<u>6,338,950,790</u>
Long-Term debt (including curr mat.)	3,523,336,374	3,840,322,074	4,182,110,852
Short Term Notes Payable - daily avg	<u>725,650,587</u>	<u>568,037,162</u>	<u>665,950,775</u>
Total Capitalization	<u>9,418,082,297</u>	<u>10,154,284,351</u>	<u>11,187,012,416</u>
Equity %	54.9%	56.6%	56.7%
LTD %	37.4%	37.8%	37.4%
STD %	<u>7.7%</u>	<u>5.6%</u>	<u>6.0%</u>
Total	100.0%	100.0%	100.0%

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)12
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 12. Rate base;

RESPONSE:

Please see attachment FR_16(7)(h)12_Att1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(h)12_Att1 - Rate Base.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
Rate Base
Kentucky
(000)

FR 16 (7)(h)12

Witness: Waller

	Base	Test				
	12/31/2017	3/31/2019	2019	2020	2021	
	\$	\$				
1	Plant in Service	580,490	657,447	747,187	840,377	942,887
2	Construction Work in Progress	22,166	27,493	27,493	27,493	27,493
3						
4	Accumulated Depreciation	(185,291)	(191,846)	(217,413)	(243,885)	(273,897)
5	Net Property Plant and Equipment	417,365	493,094	557,267	623,985	696,483
6						
7						
8	Cash Working Capital Allowance	3,370	3,271	3,517	3,570	3,646
9	Other Working Capital (Inv. & Prepays)	10,582	10,233	10,540	10,856	11,181
10	Customer Advances	(1,456)	(1,438)	(1,466)	(1,496)	(1,526)
11	Regulatory Assets	0	235	78	0	0
12	Deferred Income Taxes	(60,475)	(75,300)	(86,061)	(94,062)	(99,527)
13						
14	Rate Base	369,387	430,095	483,874	542,853	610,258

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)13
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 13. Gallons of water projected to be sold (water);

RESPONSE:

Not applicable.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)14
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
14. Customer forecast (gas, water);

RESPONSE:

Please see attachment FR_16(7)(h)14_Att1 for the customer forecast. Also, please reference the Direct Testimony of Mark Martin.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(h)14_Att1 - Customer Forecast.xls, 1 Page.

Respondent: Mark Martin

FR 16(7)(h)14

Atmos Energy Corporation
Case No. 2017-00349
CUSTOMER FORECAST - Total Company
For the THREE FORECASTED YEARS, Fiscal Years 2019-2021

Line No.	Description	2019	2020	2021	Comments
		(a)	(b)	(c)	(d)
1	Average Sales Customers-				
2					
3	Residential	157,347	157,647	157,947	Growth rate 300 per year, see Testimony of Mr. Mark Martin for underlying assumptions.
4					
5					
6	Commercial	17,419	17,419	17,419	
7					
8					
9	Industrial	212	212	212	Growth rate 0 per year, see Testimony of Mr. Mark Martin for underlying assumptions.
10					
11					
12	Public Authority	1,549	1,549	1,549	Growth rate 0 per year, see Testimony of Mr. Mark Martin for underlying assumptions.
13					
14					
15	Total Sales Customers-	176,526	176,826	177,126	
16					
17					
18	Average Transportation Customers-	210	210	210	Growth rate 0 per year, see Testimony of Mr. Mark Martin for underlying assumptions.
19					
20					
21	Total Annual Average Customers	176,736	177,036	177,336	

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)15
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 15. Sales volume forecasts in cubic feet (gas);

RESPONSE:

Please see attachment FR_16(7)(h)15_Att1 for the Mcf sales forecast. Also, please reference the Direct Testimony of Mark Martin.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(h)15_Att1 - Sales Forecast.xls, 1 Page.

Respondent: Mark Martin

FR 16(7)(h)15

Atmos Energy Corporation
Case No. 2017-00349
MCF SALES FORECAST - Total Company
For the THREE FORECASTED YEARS, Fiscal Years 2019-2021
All Volumes in Mcf at Standard Conditions

Line No.	Description	2019	2020	2021	Comments
		(a)	(b)	(c)	(d)
1	Sales Volumes-				
2					
3	Residential	10,030,146	10,049,272	10,068,399	Reference the Testimony of Mr. Mark Martin for underlying assumptions.
4					
5					
6	Commercial	4,895,832	4,895,832	4,895,832	Reference the Testimony of Mr. Mark Martin for underlying assumptions.
7					
8					
9	Industrial	972,670	972,670	972,670	Reference the Testimony of Mr. Mark Martin for underlying assumptions.
10					
11					
12	Public Authority	963,107	963,107	963,107	Reference the Testimony of Mr. Mark Martin for underlying assumptions.
13					
14					
15	Total Sales Volumes-	16,861,756	16,880,882	16,900,008	
16					
17					
18	Transportation Volumes-	29,451,927	29,451,927	29,451,927	Reference the Testimony of Mr. Mark Martin for underlying assumptions.
19					
20					
21	Total Volumes	46,313,683	46,332,809	46,351,935	

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)16
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 16. Toll and access forecast of number of calls and number of minutes (telephone); and

RESPONSE:

Not applicable.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(h)17
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (h) A financial forecast corresponding to each of the three (3) forecasted years included in the capital construction budget. The financial forecast shall be supported by the underlying assumptions made in projecting the results of operations and shall include the following information:
 - 17. A detailed explanation of other information provided, if applicable;

RESPONSE:

Not applicable.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(i)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (i) The most recent Federal Energy Regulatory Commission or Federal Communications Commission audit reports;

RESPONSE:

Neither the Federal Energy Regulatory Commission nor the Federal Communications Commission regulates the Company's local gas distribution operations in Kentucky.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 17(7)(j)
Page 1 of 1

REQUEST:

KY - Case No. 2015-00343 MFR FR 16(7)(j)

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (j) The prospectuses of the most recent stock or bond offerings;

RESPONSE:

Please see Attachment FR_16(7)(j)_Att1 for the June 2017 debt prospectus and Attachment FR_16(7)(j)_Att2 for the March 2016 At-the-Market Program prospectus.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(j)_Att1 - June 2017 Debt Prospectus.pdf, 62 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, FR_16(7)(j)_Att2 - March 2016 At-the-Market Program Prospectus.pdf, 49 Pages.

Respondent: Joe Christian

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Filed Pursuant to Rule 424(b)(2)
Registration No. 333-210424

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered	Maximum Offering Price Per Security	Maximum Aggregate Offering Price	Amount of Registration Fee (1)
3.000% Senior Notes due 2027	\$500,000,000	99.725%	\$498,625,000	\$57,791
4.125% Senior Notes due 2044	\$250,000,000	103.907%	\$259,767,500	\$30,108
Total	\$750,000,000		\$758,392,500	\$87,899

(1) Calculated in accordance with Rule 457(r) of the Securities Act of 1933.

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Prospectus Supplement

June 5, 2017

(To Prospectus dated March 28, 2016)

\$750,000,000



Atmos Energy Corporation

\$500,000,000 3.000% Senior Notes due 2027

\$250,000,000 4.125% Senior Notes due 2044

The 3.000% Senior Notes due 2027 notes (the "2027 notes") will bear interest at the rate of 3.000% per year and will mature on June 15, 2027. The 4.125% Senior Notes due 2044 (the "new 2044 notes" and, together with the 2027 notes, the "notes") will bear interest at the rate of 4.125% per year and will mature on October 15, 2044. The new 2044 notes are a further issuance of the \$500 million aggregate principal amount of our 4.125% Senior Notes due 2044 (the "existing 2044 notes" and together with the new 2044 notes, the "2044 notes") described in our Prospectus Supplement dated October 6, 2014 and issued on October 15, 2014. The new 2044 notes will be treated as a single series under the indenture with the \$500 million in aggregate principal amount of such notes already outstanding and will have the same CUSIP number as the existing 2044 notes. We will pay interest on the 2027 notes semi-annually in arrears on June 15 and December 15 of each year they are outstanding, beginning December 15, 2017. We will pay interest on the new 2044 notes semi-annually in arrears on April 15 and October 15 of each year they are outstanding, beginning October 15, 2017. The interest payment with respect to the new 2044 notes on October 15, 2017 will include accrued interest from April 15, 2017. We may redeem the notes of each series prior to maturity at our option, at any time in whole or from time to time in part, at the applicable redemption prices described in this prospectus supplement. See "Description of the Notes—Optional Redemption."

The notes are unsecured and rank equally with all of our other existing and future unsubordinated debt. The notes will be issued only in registered form in minimum denominations of \$2,000 and any integral multiple of \$1,000 in excess thereof. The notes are a new issue of securities with no established trading market. The notes will not be listed on any securities exchange or on any automated dealer quotation system.

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

	Public Offering Price	Underwriting Discount	Proceeds, Before Expenses, to Atmos Energy
Per 2027 note	99.725% ⁽¹⁾	0.650%	99.075%
Total	\$498,625,000	\$3,250,000	\$495,375,000
Per new 2044 note	103.907% ⁽²⁾	0.875%	103.032%
Total	\$259,767,500	\$2,187,500	\$257,580,000

(1) Plus accrued interest from June 8, 2017, if settlement occurs after that date.

(2) Plus accrued interest from April 15, 2017 (the most recent interest payment date for the existing 2044 notes). If settlement occurs on June 8, 2017, the amount of such interest will be \$1,518,229.17 in the aggregate.

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

The underwriters expect to deliver the notes to investors in book-entry form only through the facilities of The Depository Trust Company for the accounts of its participants, including Clearstream Banking S.A. and/or Euroclear Bank S.A./N.V., on or about June 8, 2017.

Joint Book-Running Managers

BNP PARIBAS
Mizuho Securities

Credit Agricole CIB

J.P. Morgan

MUFG

Wells Fargo Securities
US Bancorp

Co-Managers

BB&T Capital Markets

CIBC Capital Markets

Regions Securities LLC

TD Securities

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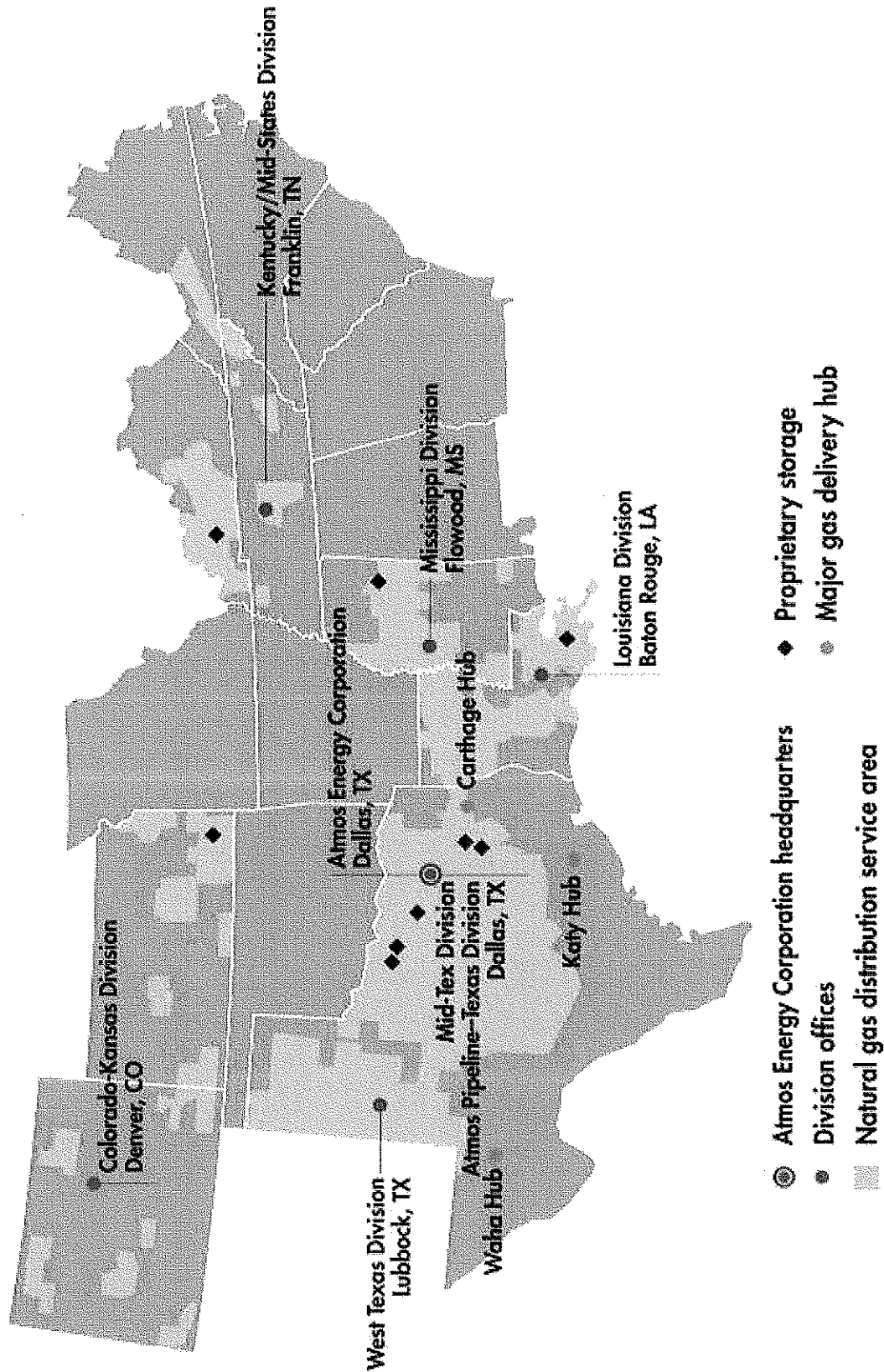


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**IMPORTANT NOTICE ABOUT INFORMATION IN THIS
PROSPECTUS SUPPLEMENT AND THE ACCOMPANYING PROSPECTUS**

This document consists of two parts. The first part is this prospectus supplement, which describes the specific terms of this offering of the notes and also adds to and updates information contained in the accompanying prospectus and the documents incorporated by reference in this prospectus supplement and the accompanying prospectus. The second part is the accompanying prospectus, dated March 28, 2016, which gives more general information, some of which does not apply to this offering. To the extent there is a conflict between the information contained in this prospectus supplement, the information contained in the accompanying prospectus or the information contained in any document incorporated by reference herein or therein, the information contained in the most recent document shall control. This prospectus supplement and the accompanying prospectus are a part of a registration statement that we filed with the Securities and Exchange Commission (the "SEC") using the SEC's shelf registration rules.

We have not, and the underwriters have not, authorized any other person to provide you with information other than information provided or incorporated by reference in this prospectus supplement, the accompanying prospectus or any free writing prospectus relating to the offering of notes made pursuant to this prospectus supplement. We take no responsibility for, and can provide no assurances as to the reliability of, any other information that others may give you or representations that others may make. See "Incorporation of Certain Documents by Reference" and "Where You Can Find More Information" in the accompanying prospectus.

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

The information contained in or incorporated by reference in this document is accurate only as of the date of this prospectus supplement or the date of such incorporated documents, regardless of the time of delivery of this prospectus supplement or of any sale of notes. Our business, financial condition, results of operations and prospects may have changed since those respective dates.

The terms "we," "our," "us," and "Atmos Energy" refer to Atmos Energy Corporation and its subsidiaries unless the context suggests otherwise. The term the "Company" refers to Atmos Energy Corporation and not its subsidiaries. The term "you" refers to a prospective investor. The abbreviations "Mcf" and "MMBtu" mean thousand cubic feet and million British thermal units, respectively.

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CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS

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

- our ability to continue to access the credit and capital markets to satisfy our liquidity requirements;
- regulatory trends and decisions, including the impact of rate proceedings before various state regulatory commissions;
- the impact of adverse economic conditions on our customers;
- the effects of inflation and changes in the availability and price of natural gas;
- the availability and accessibility of contracted gas supplies, interstate pipelines and/or storage services;
- market risks beyond our control affecting our risk management activities including commodity price volatility, counterparty creditworthiness or performance and interest rate risk;
- the concentration of our distribution, pipeline and storage operations in Texas;
- increased competition from energy suppliers and alternative forms of energy;
- adverse weather conditions;
- the capital-intensive nature of our natural gas distribution business, pipeline and storage businesses;
- increased costs of providing health care benefits, along with pension and post-retirement health care benefits and increased funding requirements;
- the inability to continue to hire, train and retain appropriate personnel;
- possible increased federal, state and local regulation of the safety of our operations;
- increased federal regulatory oversight and potential penalties;
- the impact of environmental regulations on our business;
- the impact of climate changes or related additional legislation or regulation in the future;
- the inherent hazards and risks involved in operating our distribution and pipeline and storage businesses;
- the threat of cyber-attacks or acts of cyber-terrorism that could disrupt our business operations and information technology systems;
- natural disasters, terrorist activities or other events; and
- other risks and uncertainties discussed in this prospectus supplement, any accompanying prospectus and our other filings with the SEC.

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

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For additional factors you should consider, please see “Risk Factors” on page S-6 of this prospectus supplement, “Item 1A. Risk Factors” in our Annual Report on Form 10-K for the fiscal year ended September 30, 2016, “Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations” in Exhibit 99.1 to our Current Report on Form 8-K filed on April 12, 2017, and “Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations” in our Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2017. See also “Incorporation of Certain Documents by Reference” in the accompanying prospectus.

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PROSPECTUS SUPPLEMENT SUMMARY

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

Atmos Energy Corporation

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

Through December 31, 2016, we were also engaged in certain nonregulated businesses that provided natural gas management, marketing, transportation and storage services to municipalities, local gas distribution companies, including certain of our natural gas distribution divisions, and industrial customers principally in the Midwest and Southeast. Effective January 1, 2017, we sold all of the equity interests of Atmos Energy Marketing, LLC ("AEM") to CenterPoint Energy Services, Inc., a subsidiary of CenterPoint Energy Inc. As a result of the sale, Atmos Energy has fully exited the nonregulated gas marketing business.

We operate through the following three segments:

- The distribution segment is primarily comprised of our regulated natural gas distribution and related sales operations in eight states and storage assets located in Kentucky and Tennessee, which are used to solely support our natural gas distribution operations in those states.
- The pipeline and storage segment is comprised primarily of the pipeline and storage operations of our Atmos Pipeline—Texas division and our natural gas transmission operations in Louisiana.
- The natural gas marketing segment is comprised of our discontinued natural gas marketing business.

Recent Developments

Declaration of Dividend. On May 3, 2017, our Board of Directors declared a quarterly dividend on our common stock of \$0.45 per share. The dividend was paid on June 5, 2017 to shareholders of record on May 22, 2017.

Recent Ratemaking Activity. During the first two quarters of fiscal 2017, 11 regulatory proceedings requesting annual operating income increases were finalized, resulting in a \$25.4 million increase in annual operating income. As of March 31, 2017, ten regulatory proceedings requesting \$136.0 million in annual operating income increases were in progress.

Our address is 1800 Three Lincoln Centre, 5430 LBJ Freeway, Dallas, Texas 75240, and our telephone number is (972) 934-9227. Our internet website address is www.atmosenergy.com. Information on or connected to our website or any other website is not incorporated by reference into this prospectus supplement or the accompanying prospectus and does not constitute a part of this prospectus supplement or the accompanying prospectus.

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Summary Financial Data

The following table presents summary consolidated and segment financial data of Atmos Energy Corporation for the periods and as of the dates indicated. We derived the summary financial data for the fiscal years ended September 30, 2016, 2015, 2014, 2013 and 2012 from our audited consolidated financial statements and the summary financial data for the six months ended March 31, 2017 and 2016 from our unaudited condensed consolidated financial statements. Our unaudited condensed consolidated financial statements have been prepared on the same basis as our audited consolidated financial statements, except as stated in the related notes thereto and, in the opinion of management, include all normal recurring adjustments considered necessary for a fair presentation of our financial condition and result of operations for such periods. Please note that, given the inherent seasonality in our business, the results of operations for the six months ended March 31, 2017 presented below are not necessarily indicative of results for the entire fiscal year.

The information is only a summary and does not provide all of the information contained in our financial statements. Therefore, you should read the information presented below in conjunction with "Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations" and our consolidated financial statements and related notes included in Exhibit 99.1 to our Current Report on Form 8-K filed on April 12, 2017, and "Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations" and our unaudited condensed consolidated financial statements and related notes included in our quarterly report on Form 10-Q for the quarterly period ended March 31, 2017, each of which is incorporated by reference in this prospectus supplement and the accompanying prospectus.

	Six Months Ended March 31,		Year Ended September 30,				
	2017	2016	2016	2015	2014	2013	2012
	(unaudited)		(In thousands, except per share data)				
Consolidated Financial Data							
Operating revenues	\$1,768,354	\$1,564,793	\$2,454,648	\$2,926,985	\$3,243,904	\$2,572,488	\$2,404,267
Purchased gas cost	\$ 738,799	\$ 617,682	\$ 746,192	\$1,295,675	\$1,722,060	\$1,195,096	\$1,102,623
Operating expenses ⁽¹⁾	\$ 534,465	\$ 502,726	\$1,051,226	\$1,019,078	\$ 944,622	\$ 876,947	\$ 854,372
Operating income	\$ 495,090	\$ 444,385	\$ 657,230	\$ 612,232	\$ 577,222	\$ 500,445	\$ 447,272
Income from continuing operations	\$ 276,050	\$ 244,549	\$ 345,542	\$ 305,623	\$ 270,331	\$ 232,378	\$ 194,032
Income from discontinued operations ⁽²⁾	\$ 13,710	\$ 122	\$ 4,562	\$ 9,452	\$ 19,486	\$ 10,816	\$ 22,685
Net income	\$ 289,760	\$ 244,671	\$ 350,104	\$ 315,075	\$ 289,817	\$ 243,194	\$ 216,717
Diluted net income per share from continuing operations	\$ 2.61	\$ 2.38	\$ 3.33	\$ 3.00	\$ 2.76	\$ 2.52	\$ 2.12
Diluted net income per share	\$ 2.74	\$ 2.38	\$ 3.38	\$ 3.09	\$ 2.96	\$ 2.64	\$ 2.37
Cash dividends declared per share	\$ 0.90	\$ 0.84	\$ 1.68	\$ 1.56	\$ 1.48	\$ 1.40	\$ 1.38
Cash flows from operating activities	\$ 552,003	\$ 452,955	\$ 794,990	\$ 811,914	\$ 732,813	\$ 613,127	\$ 586,917
Capital expenditures	\$ 559,385	\$ 536,004	\$1,086,950	\$ 963,621	\$ 824,441	\$ 845,033	\$ 732,858
Consolidated Balance Sheet Data							
	As of March 31,		2016	As of September 30,			
	2017	2016		2015	2014	2013	2012
		(unaudited)		(In thousands)			
Total assets	\$10,361,466	\$9,543,926	\$10,010,889	\$9,075,072	\$8,581,006	\$7,919,069	\$7,484,518
Debt							
Long-term debt ⁽³⁾	\$ 2,314,620	\$2,455,559	\$ 2,188,779	\$2,437,515	\$2,442,288	\$2,440,472	\$1,945,148
Short-term debt ⁽³⁾	\$ 920,607	\$ 626,929	\$ 1,079,811	\$ 457,927	\$ 196,695	\$ 367,984	\$ 571,060
Total debt	\$ 3,235,227	\$3,082,488	\$ 3,268,590	\$2,895,442	\$2,638,983	\$2,808,456	\$2,516,077
Shareholders' equity	\$ 3,834,864	\$3,344,565	\$ 3,463,059	\$3,194,797	\$3,086,232	\$2,580,409	\$2,359,243

See footnotes on following page.

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	Six Months Ended March 31,		Year Ended September 30,				
	2017	2016	2016	2015	2014	2013	2012 ⁽¹⁾
	(unaudited)		(In thousands)				
Segment Operating Income ⁽⁴⁾							
Natural gas distribution	\$381,697	\$338,482	\$441,884	\$422,692	\$388,617	\$346,895	\$314,661
Pipeline and storage	113,393	105,903	215,346	189,540	188,605	153,544	132,605
Natural Gas Marketing ⁽⁵⁾	—	—	—	—	—	—	—
Eliminations	—	—	—	—	—	6	6
Consolidated	<u>\$495,090</u>	<u>\$444,385</u>	<u>\$657,230</u>	<u>\$612,232</u>	<u>\$577,222</u>	<u>\$500,445</u>	<u>\$447,272</u>
Other Financial Data							
Ratio of earnings to fixed charges ⁽⁶⁾	7.69	6.94	5.16	4.77	4.11	3.63	2.88

(1) Financial results for fiscal 2012 include a \$5.3 million pre-tax loss for the impairment of certain assets.

(2) Income from discontinued operations for the six-months ended March 31, 2017 and the years ended September 30, 2013 and 2012 includes gains on the sale of discontinued operations of \$2.7 million, \$5.3 million, and \$6.3 million.

(3) Long-term debt excludes current maturities. Short-term debt is comprised of current maturities of long-term debt and short-term debt.

(4) Following the announcement of the sale of AEM discussed above, Atmos Energy revised the information used by our chief operating decision maker to manage the Company. Effective December 1, 2016, we have been managing and reviewing our consolidated operations through the following three reportable segments: (i) Distribution, (ii) Pipeline and Storage and (iii) Natural Gas Marketing (comprised solely of our discontinued natural gas marketing operations) instead of the following reportable segments prior to that time: (i) Regulated Distribution, (ii) Regulated Pipeline and (iii) Nonregulated. Financial information for all prior periods has been restated to conform to the new segment presentation.

(5) The financial results of Natural Gas Marketing are reported as discontinued operations for all periods presented.

(6) For purposes of computing the ratio of earnings to fixed charges, earnings consist of the sum of our pretax income from continuing operations and fixed charges exclusive of capitalized interest. Fixed charges consist of interest expense, amortization of debt discount, premium and expense, capitalized interest and a portion of lease payments considered to represent an interest factor.

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	The Offering
Issuer	Atmos Energy Corporation
Notes Offered	<p>\$750 million aggregate principal amount of senior notes, consisting of:</p> <ul style="list-style-type: none"> • \$500,000,000 aggregate principal amount of 3.000% senior notes due 2027; and • \$250,000,000 aggregate principal amount of 4.125% senior notes due 2044 <p>The new 2044 notes are an additional issuance of our 4.125% Senior Notes due 2044 and will be treated as a single series under the applicable indenture with the existing 2044 notes and will have the same CUSIP number as, and will trade interchangeably with, the existing 2044 notes immediately upon settlement. Upon completion of this offering, \$750 million in aggregate principal amount of the 2044 notes will be outstanding.</p>
Maturity	<p>The 2027 notes will mature on June 15, 2027.</p> <p>The 2044 notes will mature on October 15, 2044.</p>
Interest	<p>The 2027 notes will bear interest at the rate of 3.000% per year.</p> <p>The new 2044 notes will bear interest at the rate of 4.125% per year. The interest payment on October 15, 2017 will include accrued interest from April 15, 2017.</p> <p>Interest on the 2027 notes will be payable semi-annually in arrears on June 15 and December 15 of each year they are outstanding, beginning on December 15, 2017, and will be payable to holders of record at the close of business on the June 1 or December 1 immediately preceding the interest payment date (whether or not a business day).</p> <p>Interest on the new 2044 notes will be payable semi-annually in arrears on April 15 and October 15 of each year they are outstanding, beginning on October 15, 2017, and will be payable to holders of record at the close of business on the April 1 or October 1 immediately preceding the interest payment date (whether or not a business day).</p>
Ranking	<p>The notes will be our unsecured senior obligations. The notes will rank equally in right of payment with all our existing and future unsubordinated indebtedness and will rank senior in right of payment to any future indebtedness that is subordinated to the notes. The notes will be effectively subordinated to all our existing and future secured indebtedness to the extent of the assets securing such indebtedness and to the indebtedness and liabilities of our subsidiaries.</p>

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Optional Redemption	We may redeem the notes of each series at any time in whole, or from time to time in part, prior to March 15, 2027 in the case of the 2027 notes, and April 15, 2044 in the case of the 2044 notes, at the applicable “make-whole” redemption price for such series of notes described in this prospectus supplement. We also have the option, with respect to the 2027 notes, at any time on or after March 15, 2027 (which is the date that is three months prior to the maturity date of the 2027 notes) and with respect to the 2044 notes, at any time on or after April 15, 2044 (which is the date that is six months prior to the maturity date of the 2044 notes), to redeem the notes of such series, in whole or in part, at a redemption price equal to 100% of the principal amount of the notes of such series to be redeemed, plus, in each case, accrued and unpaid interest, if any, to the redemption date as described in “Description of the Notes—Optional Redemption,” beginning on page S-13.
Covenants of the Indenture	We will issue the notes under an indenture, which will, among other things, restrict our ability to create liens and to enter into sale and leaseback transactions. See “Description of Debt Securities—Covenants” beginning on page 9 of the accompanying prospectus.
Use of Proceeds	We estimate that our net proceeds from this offering, after deducting the underwriting discount and estimated offering expenses payable by us and excluding amounts paid by the purchasers with respect to interest deemed to have accrued on the new 2044 notes from April 15, 2017 to the closing date of the offering, will be approximately \$752 million. We intend to use the net proceeds from this offering to repay our \$250,000,000 6.35% senior unsecured notes at maturity on June 15, 2017 and for general corporate purposes, including the repayment of working capital borrowings pursuant to our commercial paper program. As of June 2, 2017, we had approximately \$630 million of commercial paper outstanding with a weighted average annual interest rate of 1.16% and a weighted average maturity of 17.45 days. See “Use of Proceeds” on page S-6.
Trustee	U.S. Bank National Association
Risk Factors	Investing in the notes involves risks. See “Risk Factors” on page S-6 of this prospectus supplement and other information included and incorporated by reference in this prospectus supplement and the accompanying prospectus for a discussion of the factors you should consider carefully before deciding to invest in the notes.

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RISK FACTORS

Investing in the notes involves risks. Our business is influenced by many factors that are difficult to predict and beyond our control and that involve uncertainties that may materially affect our results of operations, financial condition or cash flows, or the value of the notes. These risks and uncertainties include those described in the risk factors and other sections of the documents that are incorporated by reference in this prospectus supplement and the accompanying prospectus, including "Item 1A. Risk Factors" in our Annual Report on Form 10-K for the fiscal year ended September 30, 2016. You should carefully consider these risks and uncertainties and all of the information contained or incorporated by reference in this prospectus supplement and the accompanying prospectus before you invest in the notes.

USE OF PROCEEDS

We estimate that we will receive net proceeds from this offering of approximately \$752 million, after deducting the underwriting discount and estimated offering expenses payable by us and excluding amounts paid by the purchasers with respect to interest deemed to have accrued on the new 2044 notes from April 15, 2017 to the closing date of the offering. We intend to use the net proceeds from this offering to repay our \$250,000,000 6.35% senior unsecured notes at maturity on June 15, 2017 and for general corporate purposes, including the repayment of working capital borrowings pursuant to our commercial paper program. As of June 2, 2017, we had approximately \$630 million of commercial paper outstanding with a weighted average annual interest rate of 1.16% and a weighted average maturity of 17.45 days.

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CAPITALIZATION

The following table presents our cash and cash equivalents, short-term debt and capitalization as of March 31, 2017, on an actual basis and as adjusted to reflect the issuance of notes in this offering and the use of proceeds therefrom as described under "Use of Proceeds" and the settlement of certain forward starting interest rate swaps that we entered into in October 2012 to fix the Treasury yield component associated with \$210 million of the then-anticipated issuance of \$250 million notional principal amount of unsecured notes, for which we expect to pay approximately \$37.0 million upon settlement. You should read this table in conjunction with the section entitled "Use of Proceeds" and our condensed consolidated financial statements and related notes included in our quarterly report on Form 10-Q for the quarterly period ended March 31, 2017, which is incorporated by reference in this prospectus supplement.

	As of March 31, 2017	
	Actual	As Adjusted (unaudited)
	(In thousands, except share data)	
Cash and cash equivalents	\$ 45,403	\$ 45,403
Short-term debt		
Current maturities of long-term debt	\$ 250,000	\$ —
Other short-term debt	670,607	205,722
Total short-term debt	<u>\$ 920,607</u>	<u>\$ 205,722</u>
Long-term debt, less current portion	<u>\$2,314,620</u>	<u>\$ 3,066,501</u>
Shareholders' equity		
Common stock, no par value (stated at \$.005 per share); 200,000,000 shares authorized; 105,275,505 shares issued and outstanding, actual and as adjusted	526	526
Additional paid-in capital	2,464,252	2,464,252
Retained earnings	1,456,980	1,456,980
Accumulated other comprehensive loss	(86,894)	(96,290)
Shareholders' equity	<u>3,834,864</u>	<u>3,825,468</u>
Total capitalization ⁽¹⁾	<u>\$6,149,484</u>	<u>\$ 6,891,969</u>

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

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BUSINESS**Overview**

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

Through December 31, 2016, our nonregulated business provided natural gas management, marketing, transportation and storage services to municipalities, local gas distribution companies, including certain of our natural gas distribution divisions, and industrial customers principally in the Midwest and Southeast. Effective January 1, 2017, we sold all of the equity interests of Atmos Energy Marketing, LLC ("AEM") to CenterPoint Energy Services, Inc., a subsidiary of CenterPoint Energy Inc. As a result of the sale, Atmos Energy has fully exited the nonregulated gas marketing business.

Operating Segments

We operate through the following three segments:

- The *distribution segment* is primarily comprised of our regulated natural gas distribution and related sales operations in eight states and storage assets located in Kentucky and Tennessee, which are used to solely support our natural gas distribution operations in those states.
- The *pipeline and storage segment* is comprised primarily of the pipeline and storage operations of our Atmos Pipeline—Texas division ("APT") and our natural gas transmission operations in Louisiana.
- The *natural gas marketing segment* is comprised of our discontinued natural gas marketing business.

Distribution Segment Overview

Our distribution segment is primarily comprised of the regulated natural gas distribution and related sales and storage operations in our six regulated natural gas distribution divisions, which are used to support our regulated natural gas distribution operations in those states. The following table summarizes key information about these divisions, presented in order of total rate base. We operate in our service areas under terms of non-exclusive franchise agreements granted by the various cities and towns that we serve. At September 30, 2016, we held 1,003 franchises having terms generally ranging from five to 35 years. A significant number of our franchises expire each year, which require renewal prior to the end of their terms. Historically, we have successfully renewed these franchises and believe that we will continue to be able to renew our franchises as they expire.

<u>Division</u>	<u>Service Areas</u>	<u>Communities Served</u>	<u>Customer Meters</u>
Mid-Tex	Texas, including the Dallas/Fort Worth Metroplex	550	1,649,291
Kentucky/Mid-States	Kentucky	230	179,717
	Tennessee		143,942
	Virginia		23,820
Louisiana	Louisiana	280	359,328
West Texas	Amarillo, Lubbock, Midland	80	308,988
Mississippi	Mississippi	110	269,750
Colorado-Kansas	Colorado	170	117,017
	Kansas		134,012

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Revenues in this operating segment are established by regulatory authorities in the states in which we operate. These rates are intended to be sufficient to cover the costs of conducting business and to provide a reasonable return on invested capital. In addition, we transport natural gas for others through our distribution system.

Rates established by regulatory authorities often include cost adjustment mechanisms for costs that (i) are subject to significant price fluctuations compared to our other costs, (ii) represent a large component of our cost of service and (iii) are generally outside our control.

Purchased gas cost adjustment mechanisms represent a common form of cost adjustment mechanism. Purchased gas cost adjustment mechanisms provide natural gas distribution companies a method of recovering purchased gas costs on an ongoing basis without filing a rate case because they provide a dollar-for-dollar offset to increases or decreases in natural gas distribution gas costs. Therefore, although substantially all of our natural gas distribution operating revenues fluctuate with the cost of gas that we purchase, natural gas distribution operating income is generally not affected by fluctuations in the cost of gas.

Additionally, some jurisdictions have performance-based ratemaking adjustments to provide incentives to distribution companies to minimize purchased gas costs through improved storage management and use of financial instruments to lock in gas costs. Under the performance-based ratemaking adjustment, purchased gas costs savings are shared between the utility and its customers.

Seasonal weather patterns can also affect our distribution operations. However, the effect of weather that is other than normal is substantially offset through weather normalization adjustments, known as WNA, which have been approved by state regulatory commissions for approximately 97 percent of our residential and commercial meters in the following states for the following time periods:

Kansas, West Texas	October – May
Tennessee	October – April
Kentucky, Mississippi, Mid-Tex	November – April
Louisiana	December – March
Virginia	January – December

Pipeline and Storage Segment Overview

Our pipeline and storage segment consists of the pipeline and storage operations of APT and our natural gas transmission operations in Louisiana. APT is one of the largest intrastate pipeline operations in Texas with a heavy concentration in the established natural gas-producing areas of central, northern and eastern Texas, extending into or near the major producing areas of the Barnett Shale, the Texas Gulf Coast and the Delaware and Val Verde Basins of West Texas. APT provides transportation and storage services to our Mid-Tex Division, other third party local distribution companies, industrial and electric generation customers, marketers and producers. As part of its pipeline operations, APT owns and operates five underground storage reservoirs in Texas.

Revenues earned from transportation and storage services for APT are subject to traditional ratemaking governed by the RRC. Rates are updated through periodic filings made under Texas' Gas Reliability Infrastructure Program ("GRIP"). GRIP allows us to include in our rate base annually approved capital costs incurred in the prior calendar year provided that we file a complete rate case at least once every five years. APT's existing regulatory mechanisms allow certain transportation and storage services to be provided under market-based rates.

Our natural gas transmission operations in Louisiana are comprised of a proprietary 21-mile pipeline located in New Orleans, Louisiana that is primarily used to aggregate gas supply for our distribution division in

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Louisiana under a long-term contract and on a more limited basis, to third parties. The demand fee charged to our Louisiana distribution division for these services is subject to regulatory approval by the Louisiana Public Service Commission. We also manage two asset management plans in Louisiana with distribution affiliates of the Company, which have been approved by applicable state regulatory commissions. Generally, these asset management plans require us to share with our distribution customers a significant portion of the cost savings earned from these arrangements.

Natural Gas Marketing Segment Overview

Through December 31, 2016, we were engaged in a nonregulated natural gas marketing business, which was conducted by AEM. AEM's primary business was to aggregate and purchase gas supply, arrange transportation and storage logistics and ultimately deliver gas to customers at competitive prices. Additionally, AEM utilized proprietary and customer-owned transportation and storage assets to provide various services its customers request. AEM served most of its customers under contracts generally having one to two year terms. As a result, AEM's revenues arose from the types of commercial transactions it had structured with its customers and its ability to identify the lowest cost alternative among the natural gas supplies, transportation and markets to which it had access to serve those customers. Following the sale of AEM, effective January 1, 2017, as discussed above, we have fully exited the nonregulated natural gas marketing business.

Other Regulation

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

The Federal Energy Regulatory Commission ("FERC") allows, pursuant to Section 311 of the Natural Gas Policy Act, gas transportation services through our Atmos Pipeline—Texas assets "on behalf of" interstate pipelines or local distribution companies served by interstate pipelines, without subjecting these assets to the jurisdiction of the FERC. Additionally, the FERC has regulatory authority over the sale of natural gas in the wholesale gas market and the use and release of interstate pipeline and storage capacity. The FERC also has authority to detect and prevent market manipulation and to enforce compliance with FERC's other rules, policies and orders by companies engaged in the sale, purchase, transportation or storage of natural gas in interstate commerce. We have taken what we believe are the necessary and appropriate steps to comply with these regulations.

Competition

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

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Our pipeline and storage operations historically faced competition from other existing intrastate pipelines seeking to provide or arrange transportation, storage and other services for customers. In the last few years, several new pipelines have been completed, which has increased the level of competition in this segment of our business.

Within our discontinued natural gas marketing operations, AEM competed with other natural gas marketers to provide natural gas management and other related services primarily to smaller customers requiring higher levels of balancing, scheduling and other related management services. AEM experienced increased competition in recent years primarily from investment banks and major integrated oil and natural gas companies who offer lower cost, basic services. The increased competition reduced revenue most notably on its high-volume accounts.

Distribution, Transmission and Related Assets

At September 30, 2016, in our distribution segment, we owned an aggregate of 70,633 miles of underground distribution and transmission mains throughout our distribution systems. These mains are located on easements or rights-of-way which generally provide for perpetual use. We maintain our mains through a program of continuous inspection and repair and believe that our system of mains is in good condition. Through our pipeline and storage segment we owned 5,517 miles of gas transmission lines as well.

Storage Assets

We own underground gas storage facilities in several states to supplement the supply of natural gas in periods of peak demand. At September 30, 2016, the underground gas storage facilities of our distribution segment had a total usable capacity of 13,028,167 Mcf and a maximum daily delivery capacity of 248,600 Mcf, with the underground gas storage facilities of our pipeline and storage segment having a total usable capacity of 46,522,132 Mcf and a maximum daily delivery capacity of 1,291,000 Mcf.

Additionally, we contract for storage service in underground storage facilities on many of the interstate pipelines serving us to supplement our proprietary storage capacity. The amount of our contracted storage capacity can vary from time to time. At September 30, 2016, we had contracted storage capacity as follows: (i) distribution segment—maximum quantity of 30,593,666 MMBtu and a maximum daily withdrawal quantity of 1,039,309 MMBtu; (ii) pipeline and storage segment—maximum storage quantity of 1,674,000 MMBtu and a maximum daily withdrawal quantity of 67,507 MMBtu and (iii) our discontinued natural gas marketing segment—maximum storage quantity of 8,026,869 MMBtu and a maximum daily withdrawal quantity of 250,937 MMBtu.

For more information on our storage assets see “Item 2. Properties” included in Exhibit 99.1 to our Current Report on Form 8-K dated April 12, 2017 for the fiscal year ended September 30, 2016.

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DESCRIPTION OF THE NOTES

We have summarized certain provisions of the notes below. The notes constitute a series of the debt securities described in the accompanying prospectus. The notes will be issued under an indenture dated March 26, 2009 (the "indenture") entered into with U.S. Bank National Association, as trustee.

The following description of certain terms of the notes and certain provisions of the indenture in this prospectus supplement supplements the description under "Description of Debt Securities" in the accompanying prospectus and, to the extent it is inconsistent with that description, replaces the description in the accompanying prospectus. This description is only a summary of the material terms and does not purport to be complete. We urge you to read the indenture, a form of which we have filed with the SEC, because it, and not the description below and in the accompanying prospectus, will define your rights as a holder of the notes. We have filed the indenture as an exhibit to our current report on Form 8-K that was filed with the SEC on March 26, 2009. You may obtain a copy of the indenture from us without charge. See "Where You Can Find More Information" in the accompanying prospectus.

General

The 2027 notes initially will be limited to \$500 million aggregate principal amount. We may, at any time, without the consent of the holders of the notes of any series, issue additional notes having the same ranking, interest rate, maturity and other terms (except for the issue date, public offering price and, if applicable, the first interest payment date) as the notes of such series. Any such additional notes, together with the notes of the applicable series being offered by this prospectus supplement, will constitute a single series of notes under the indenture.

The \$250 million new 2044 notes to be offered hereby are a further issuance of the \$500 million aggregate principal amount of the existing 2044 notes under the indenture. The new 2044 notes will have the same terms as the existing 2044 notes. The new 2044 notes and the existing 2044 notes will be treated as a single series under the indenture, including for the purpose of determining whether the required percentage of holders of the 2044 notes have given their approval or consent to an amendment or waiver or joined in directing the trustee to take certain actions on behalf of the holders of the 2044 notes. Upon completion of this offering, \$750 million in aggregate principal amount of the 2044 notes will be outstanding.

The notes will be unsecured and unsubordinated obligations of Atmos Energy. Any secured debt that we may have from time to time will have a prior claim with respect to the assets securing that debt. As of March 31, 2017, we had no secured debt outstanding. The notes will rank equally with all of our other existing and future unsubordinated debt but will be effectively subordinated to the indebtedness and liabilities of our subsidiaries. As of March 31, 2017, after giving effect to the net proceeds of this offering and the use of proceeds therefrom as described in "Use of Proceeds," we had approximately \$3.1 billion of unsecured and unsubordinated long-term debt (excluding the current portion of such debt) with no subsidiary debt. The notes are not guaranteed by, and are not the obligation of, any of our subsidiaries. The notes will not be listed on any securities exchange or included in any automated quotation system.

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

Payment of Principal and Interest

The 2027 notes will mature on June 15, 2027 and bear interest at the rate of 3.000% per year. The 2044 notes will mature on October 15, 2044 and bear interest at the rate of 4.125% per year.

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We will pay interest on the 2027 notes semi-annually in arrears on June 15 and December 15 of each year they are outstanding, beginning December 15, 2017. We will pay interest on the new 2044 notes semi-annually in arrears on April 15 and October 15 of each year they are outstanding, beginning October 15, 2017.

Interest will accrue on the 2027 notes from June 15, 2017 or from the most recent interest payment date to which we have paid or provided for the payment of interest to the next interest payment date or the scheduled maturity date, as the case may be. Interest on the new 2044 notes will accrue from April 15, 2017. The interest payment on October 15, 2017 will include accrued interest from April 15, 2017 to October 15, 2017. We will make each interest payment to the holders of record of the 2027 notes at the close of business on June 1 and December 1 preceding the respective interest payment date (whether or not a business day), and we will make each interest payment to the holders of record of the 2044 notes at the close of business on April 1 and October 1 preceding the respective interest payment date (whether or not a business day). We will pay interest computed on the basis of a 360-day year of twelve 30-day months.

Optional Redemption

Each of the notes offered hereby will be redeemable prior to maturity, in whole or from time to time in part. Prior to March 15, 2027 for the 2027 notes and prior to April 15, 2044 for the 2044 notes (which is the date that is three months prior to the maturity date of the 2027 notes and six months prior to the maturity date of the 2044 notes, respectively), the redemption price will be equal to the greater of:

- 100% of the principal amount of the notes to be redeemed; and
- with respect to the 2027 notes, as determined by the Quotation Agent (defined below), the sum of the present values of the Remaining Scheduled Payments (defined below) of principal and interest on the notes to be redeemed that would be due if the notes matured on the Par Call Date, discounted to the redemption date on a semi-annual basis assuming a 360-day year consisting of twelve 30-day months at the Adjusted Treasury Rate (defined below) plus 15 basis points and with respect to the new 2044 notes, as determined by the Quotation Agent, the sum of the present values of the Remaining Scheduled Payments of principal and interest on the notes to be redeemed discounted to the redemption date on a semi-annual basis assuming a 360-day year consisting of twelve 30-day months at the Adjusted Treasury Rate plus 15 basis points;

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

For the 2027 notes, at any time on or after March 15, 2027 (which is the date that is three months prior to the maturity date of the 2027 notes), the redemption price will be equal to 100% of the principal amount of the notes to be redeemed, plus accrued and unpaid interest thereon to the redemption date.

For the 2044 notes, at any time on or after April 15, 2044 (which is the date that is six months prior to the maturity date of the 2044 notes), the redemption price will be equal to 100% of the principal amount of the notes to be redeemed, plus accrued and unpaid interest thereon to the redemption date.

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

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

“Comparable Treasury Issue” means, with respect to the notes of a series, the United States Treasury security selected by the Quotation Agent as having a maturity comparable to the remaining term of the notes of

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such series to be redeemed (with respect to the 2027 notes, assuming the notes matured on the Par Call Date) that would be used, at the time of a selection and in accordance with customary financial practice, in pricing new issues of corporate debt securities of comparable maturity to the remaining term of the notes of such series to be redeemed.

“Comparable Treasury Price” means, for any redemption date, the average of the Reference Treasury Dealer Quotations for that redemption date.

“Par Call Date” means March 15, 2027, with respect to the 2027 notes, and April 15, 2044 with respect to the 2044 notes, the date that is three months and six months prior to the maturity date of the 2027 notes and the 2044 notes, respectively.

“Quotation Agent” means any Reference Treasury Dealer appointed by us to act as a quotation agent.

“Reference Treasury Dealer” means with respect to the 2027 notes, each of BNP Paribas Securities Corp., J.P. Morgan Securities LLC, and Wells Fargo Securities, LLC, and their respective successors; provided, however, that if any of the foregoing shall cease to be a primary U.S. Government securities dealer (each, a “Primary Treasury Dealer”), we will substitute therefor another nationally recognized investment banking firm that is a Primary Treasury Dealer and with respect to the 2044 notes, means (i) Merrill Lynch, Pierce Fenner & Smith Incorporated and any Primary Treasury Dealer (as defined below) selected by each of Credit Agricole Securities (USA) Inc. and Wells Fargo Securities, LLC and any of such parties’ successors; provided, however, if any of the foregoing ceases to be a primary U.S. government securities dealer in New York City (a “Primary Treasury Dealer”), we will substitute therefor another Primary Treasury Dealer, and (ii) any other Primary Treasury Dealer selected by us.

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

“Remaining Scheduled Payments” means, with respect to each note to be redeemed, the remaining scheduled payments of the principal and interest on such note that would be due after the related redemption date but for such redemption; provided, however, that if such redemption date is not an interest payment date, the amount of the next succeeding scheduled interest payment on such note will be reduced by the amount of interest accrued on such note to such redemption date.

In the case of a partial redemption of the notes of a series, the notes to be redeemed shall be, in the case of the 2027 notes, selected by the trustee in accordance with the procedures of DTC from the outstanding notes of such series not previously called for redemption and, in the case of the 2044 notes, by such method as the trustee shall deem fair and appropriate and which may provide for the selection for redemption of portions of the principal of the notes. Notice of any redemption will be mailed by first class mail at least 30 days but not more than 60 days before the redemption date to each holder of the notes of the applicable series to be redeemed at its registered address. If any notes are to be redeemed in part only, the notice of redemption will state the portion of the principal amount of notes of such series to be redeemed. A partial redemption will not reduce the portion of any note not being redeemed to a principal amount of less than \$2,000. Unless we default in payment of the redemption price, on and after the redemption date, interest will cease to accrue on the notes or the portions of the notes called for redemption.

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We will not be required to redeem the notes before maturity.

No Sinking Fund

We will not be required to make any sinking fund payments with regard to the notes.

Restricted Subsidiaries

As of the date of this prospectus supplement, none of our subsidiaries would be considered a Restricted Subsidiary under the terms of the indenture.

Reports

We will:

- (1) file with the trustee, within 30 days after we have filed the same with the SEC, unless such reports are available on the SEC's EDGAR filing system (or any successor thereto), copies of the annual reports and of the information, documents and other reports (or copies of such portions of any of the foregoing as the SEC may from time to time by rules and regulations prescribe), which we may be required to file with the SEC pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934, as amended; or, if we are not required to file information, documents or reports pursuant to either of such Sections, then we shall file with the trustee and the SEC, in accordance with rules and regulations prescribed from time to time by the SEC, such of the supplementary and periodic information, documents and reports which may be required pursuant to Section 13 of the Securities Exchange Act of 1934, as amended, in respect of a security listed and registered on a national securities exchange as may be prescribed from time to time in such rules and regulations;
- (2) file with the trustee and the SEC, in accordance with rules and regulations prescribed from time to time by the SEC, such additional information, documents and reports with respect to compliance by us with the conditions and covenants of the indenture as may be required from time to time by such rules and regulations; and
- (3) transmit to all holders, as their names and addresses appear in the security register, within 30 days after the filing thereof with the trustee, in the manner and to the extent provided in Section 313(c) of the Trust Indenture Act of 1939, as amended, such summaries of any information, documents and reports required to be filed by us pursuant to clauses (1) and (2) of this paragraph as may be required by rules and regulations prescribed from time to time by the SEC.

Governing Law

The notes will be governed by and construed in accordance with the laws of the State of New York.

Book-Entry Delivery and Settlement

Settlement for the notes will be made by the underwriters in immediately available funds. All payments of principal, premium, if any, and interest will be made by us in immediately available funds.

The notes will trade in the Same-Day Funds Settlement System maintained by DTC until maturity or earlier redemption, and secondary market trading activity in the notes will therefore be required by DTC to settle in immediately available funds. No assurance can be given as to the effect, if any, of settlement in immediately available funds on trading activity in the notes.

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Because of time-zone differences, credits of notes received in Clearstream Banking, société anonyme ("Clearstream"), or Euroclear Bank, S.A./N.V. ("Euroclear"), as a result of a transaction with a DTC participant will be made during subsequent securities settlement processing and dated the business day following the DTC settlement date. Such credits or any transactions in such notes settled during such processing will be reported to the relevant Clearstream or Euroclear participants on such business day. Cash received in Clearstream or Euroclear as a result of sales of notes by or through a Clearstream participant or a Euroclear participant to a DTC participant will be received with value on the DTC settlement date but will be available in the relevant Clearstream or Euroclear cash account only as of the business day following settlement in DTC.

Although DTC, Clearstream and Euroclear have agreed to the foregoing procedures in order to facilitate transfers of notes among participants of DTC, Clearstream and Euroclear, they are under no obligation to perform or continue to perform such procedures and such procedures may be discontinued at any time.

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MATERIAL U.S. FEDERAL INCOME TAX CONSIDERATIONS

The following summary discusses certain material U.S. federal income tax consequences of the acquisition, ownership and disposition of the notes. This discussion is based upon the Internal Revenue Code of 1986, as amended (the "Code"), the applicable proposed or promulgated Treasury regulations, and the applicable judicial and administrative interpretations, all as in effect as of the date hereof and all of which are subject to change, possibly with retroactive effect, and to differing interpretations. This discussion is applicable only to holders of notes (a) who purchase (i) the 2027 notes in the initial offering at their original issue price and (ii) the new 2044 notes in this offering for a price equal to the price of the new 2044 notes shown on the front cover of this prospectus supplement and (b) deals only with the notes held as capital assets for U.S. federal income tax purposes (generally, property held for investment) and not held as part of a straddle, a hedge, a conversion transaction or other integrated investment. This discussion is a summary intended for general information only, and does not address all of the tax consequences that may be relevant to holders of notes in light of their particular circumstances, or to certain types of holders (such as banks and other financial institutions, insurance companies, tax-exempt entities, partnerships and other pass-through entities for U.S. federal income tax purposes or investors who hold the notes through such pass-through entities, certain former citizens or residents of the United States, "controlled foreign corporations," "passive foreign investment companies," traders in securities that elect to use a mark-to-market method of accounting for their securities holdings, dealers in securities or currencies, regulated investment companies, real estate investment trusts, corporations that accumulate earnings to avoid U.S. federal income tax, persons subject to the alternative minimum tax, or U.S. Holders (as defined below) whose functional currency is not the U.S. dollar). Moreover, this discussion does not describe any state, local or non-U.S. tax implications, or any aspect of U.S. federal tax law other than income taxation. We have not and will not seek any rulings or opinions from the Internal Revenue Service ("IRS") or counsel regarding the matters discussed below. There can be no assurances that the IRS will not take positions concerning the tax consequences of the purchase, ownership or disposition of the notes that are different from those discussed below.

HOLDERS SHOULD CONSULT THEIR OWN TAX ADVISORS WITH RESPECT TO THE PARTICULAR U.S. FEDERAL INCOME TAX CONSEQUENCES TO THEM OF THE ACQUISITION, OWNERSHIP AND DISPOSITION OF THE NOTES AND THE TAX CONSEQUENCES UNDER STATE, LOCAL, NON-U.S. AND OTHER U.S. FEDERAL TAX LAWS (INCLUDING ESTATE TAX CONSEQUENCES) AND THE POSSIBLE EFFECTS OF CHANGES IN THE FEDERAL INCOME TAX LAWS.

As used herein, a "U.S. Holder" means a beneficial owner of notes that is, for U.S. federal income tax purposes, (a) an individual citizen or resident of the United States, (b) a corporation (or other entity treated as a corporation for U.S. federal income tax purposes) created or organized in or under the laws of the United States, any State thereof or the District of Columbia, (c) an estate, the income of which is subject to U.S. federal income taxation regardless of its source, or (d) a trust, if (1) a court within the United States is able to exercise primary supervision over the trust's administration and one or more U.S. persons have the authority to control all of its substantial decisions or (2) a valid election to be treated as a U.S. person is in effect under the relevant Treasury regulations with respect to such trust. A "Non-U.S. Holder" is an individual, corporation, estate, or trust that is a beneficial owner of the notes and is not a U.S. Holder. A Non-U.S. Holder who is an individual present in the United States for 183 days or more in the taxable year of disposition of a note, and who is not otherwise a resident of the United States for U.S. federal income tax purposes, may be subject to special tax provisions and is urged to consult his or her own tax advisor regarding the U.S. federal income tax consequences of the ownership and disposition of a note.

The U.S. federal income tax treatment of partners in partnerships holding notes generally will depend on the activities of the partnership and the status of the partner. Prospective investors that are partnerships (or entities treated as partnerships for U.S. federal income tax purposes) should consult their own tax advisors regarding the U.S. federal income tax consequences to them and their partners of the acquisition, ownership and disposition of the notes.

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U.S. Federal Income Taxation of U.S. Holders

Payments of Interest. It is expected, and the rest of this discussion assumes, that the notes will be issued without original issue discount for federal income tax purposes. Accordingly, a U.S. Holder must include in gross income, as ordinary interest income, the stated interest on the notes at the time such interest accrues or is received in accordance with the U.S. Holder's regular method of accounting for U.S. federal income tax purposes. If, however, the notes' "stated redemption price at maturity" (generally, the sum of all payments required under the note other than payments of stated interest) exceeds the issue price by more than a de minimis amount, a U.S. Holder will be required to include such excess in income as original issue discount, as it accrues, in accordance with a constant yield method based on a compounding of interest before the receipt of cash payments attributable to this income. However, with respect to the new 2044 notes, U.S. holders may exclude from income the portion of the interest payment paid on October 15, 2017 that relates to the period before the date the new 2044 notes are issued ("pre-issuance accrued interest"). Any pre-issuance accrued interest received by a U.S. holder with respect to a new 2044 note will reduce such U.S. Holder's adjusted tax basis on the new 2044 note.

Amortizable bond premium. If you purchase a new 2044 note for an amount (excluding any amounts allocated to pre-issuance accrued interest as described above) that exceeds the principal amount of the new 2044 note, you will be considered to have purchased the new 2044 note with "amortizable bond premium" equal in amount to the excess. Generally, you may elect to amortize bond premium as an offset to stated interest income, using a constant yield method, over the remaining term of the new 2044 note. If you elect to amortize bond premium, you must reduce your adjusted tax basis in the new 2044 note by the amount of the bond premium used to offset stated interest income as set forth above. An election to amortize bond premium applies to all taxable debt obligations held or subsequently acquired by you on or after the first day of the first taxable year to which the election applies and may be revoked only with the consent of the IRS. If you do not elect to amortize bond premium, that premium will decrease the gain or increase the loss you would otherwise recognize on the disposition of the new 2044 note.

Sale, Retirement or Other Taxable Disposition. Upon the sale, retirement or other taxable disposition of a note, a U.S. Holder generally will recognize taxable gain or loss equal to the difference between (a) the sum of cash plus the fair market value of other property received on the sale, retirement or other taxable disposition (except to the extent such cash or property is attributable to accrued but unpaid interest, which will be treated in the manner described above under "Payments of Interest") and (b) the U.S. Holder's adjusted tax basis in the note. A U.S. Holder's adjusted tax basis in a note generally will equal the amount paid for the note, reduced by any principal payments with respect to the note received by the U.S. Holder. Gain or loss recognized on the sale, retirement or other taxable disposition of a note generally will be capital gain or loss and will be long-term capital gain or loss if, at the time of sale, retirement or other taxable disposition, the note has been held for more than one year. Certain U.S. Holders (including individuals) are currently eligible for preferential rates of U.S. federal income tax in respect of long-term capital gain. The deductibility of capital losses by U.S. Holders is subject to limitations under the Code.

Medicare Tax and Reporting Obligations. A U.S. person that is an individual or estate, or a trust that does not fall into a special class of trusts that is exempt from such tax is subject to a 3.8% tax on the lesser of (1) the U.S. person's "net investment income" for the relevant taxable year and (2) the excess of the U.S. person's modified gross income for the taxable year over a certain threshold (which in the case of individuals will be between \$125,000 and \$250,000 depending on the individual's circumstances). Net investment income generally includes interest income and net gains from the disposition of the notes, unless such interest income or net gains are derived in the ordinary course of the conduct of a trade or business (other than a trade or business that consists of certain passive or trading activities). A U.S. Holder that is an individual, estate or trust should consult its tax advisor regarding the applicability of the Medicare tax to its income and gains in respect of its investment in the notes.

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U.S. Holders who are individuals who hold certain foreign financial assets (which may include the notes) are required to report information relating to such assets, subject to certain exceptions. Each U.S. Holder should consult its own tax advisor regarding the effect, if any, of this reporting requirement on its ownership and disposition of notes.

U.S. Federal Income Taxation of Non-U.S. Holders

Payments of Interest. Subject to the discussion of backup withholding below and the Foreign Account Tax Compliance Act below and provided that a Non-U.S. Holder's income and gains in respect of a note are not effectively connected with the conduct by the Non-U.S. Holder of a U.S. trade or business (or, in the case of an applicable tax treaty, attributable to the Non-U.S. Holder's permanent establishment in the United States), payments of interest on a note to the Non-U.S. Holder generally will not be subject to U.S. federal income or withholding tax, provided that (a) the Non-U.S. Holder does not own, directly or constructively, 10% or more of the total combined voting power of all classes of our stock entitled to vote within the meaning of section 871(h)(3) of the Code and the Treasury regulations thereunder, (b) the Non-U.S. Holder is not, for U.S. federal income tax purposes, a "controlled foreign corporation" related, directly or constructively, to us through stock ownership, (c) the Non-U.S. Holder is not a bank receiving interest described in section 881(c)(3)(A) of the Code and (d) certain certification requirements (as described below) are met.

Under the Code and the applicable Treasury regulations, in order to satisfy the certification requirements and obtain an exemption from U.S. federal withholding tax, either (a) a Non-U.S. Holder must provide its name and address and certify, under penalties of perjury, that such Non-U.S. Holder is not a U.S. person or (b) a securities clearing organization, bank or other financial institution that holds customers' securities in the ordinary course of its trade or business (a "Financial Institution"), and that holds the notes on behalf of the Non-U.S. Holder, must certify, under penalties of perjury, that such certificate has been received from such Non-U.S. Holder by such Financial Institution or by another Financial Institution between such Financial Institution and such Non-U.S. Holder and, if required, must furnish the payor with a copy thereof. Generally, the foregoing certification requirement may be met if a Non-U.S. Holder delivers a properly executed IRS Forms W-8BEN or W-8BEN-E or substitute Forms W-8BEN or W-8BEN-E or the appropriate successor form to the payor. Special rules apply to foreign partnerships, estates and trusts and other intermediaries, and in certain circumstances certifications as to foreign status of partners, trust owners or beneficiaries may have to be provided. In addition, special rules apply to qualified intermediaries that enter into withholding agreements with the IRS.

Payments of interest on a note that do not satisfy all of the foregoing requirements generally will be subject to U.S. federal withholding tax at a rate of 30%, unless either: (a) an applicable income tax treaty reduces or eliminates such tax, and the Non-U.S. Holder claims the benefit of that treaty by providing a properly completed and duly executed IRS Form W-8BEN or W-8BEN-E (or suitable successor or substitute form) establishing qualification for benefits under the treaty, or (b) the interest is effectively connected with the Non-U.S. Holder's conduct of a trade or business in the United States and the Non-U.S. Holder provides an appropriate statement to that effect on a properly completed and duly executed IRS Form W-8ECI (or suitable successor form).

A Non-U.S. Holder generally will be subject to U.S. federal income tax in the same manner as a U.S. Holder with respect to interest on a note (and the 30% withholding tax described above will not apply provided the duly executed IRS Form W-8ECI is provided to us or our paying agent) if such interest is effectively connected with a U.S. trade or business conducted by the Non-U.S. Holder. If a Non-U.S. Holder is eligible for the benefits of an income tax treaty between the United States and its country of residence, and the Non-U.S. Holder satisfies certain certification requirements, any interest income that is effectively connected with a U.S. trade or business will be subject to federal income tax in the manner specified by the treaty and generally will only be subject to tax on a net basis if such income is attributable to a permanent establishment (or a fixed base in the case of an individual) maintained by the Non-U.S. Holder in the United States. Under certain circumstances, effectively connected interest income received by a corporate Non-U.S. Holder may be subject to an additional "branch

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profits tax” at a 30% rate (or a lower applicable treaty rate, provided certain certification requirements are met). Non-U.S. Holders should consult their tax advisors about any applicable income tax treaties, which may provide for an exemption from or a lower rate of withholding tax, exemption from or reduction of branch profits tax, or other rules different from those described above.

Sale, Retirement or Other Disposition. Subject to the discussion of backup withholding below, a Non-U.S. Holder generally will not be subject to U.S. federal income or withholding tax on any gain recognized on the sale, retirement or other disposition of the notes so long as the holder provides us or the paying agent with the appropriate certification, unless (a) the Non-U.S. Holder is an individual who is present in the United States for 183 or more days in the taxable year of disposition (even though such holder is not considered a resident of the United States) and certain other conditions are met, or (b) the gain is effectively connected with the conduct of a U.S. trade or business by the Non-U.S. Holder (and, if an income tax treaty applies, is attributable to a permanent establishment or fixed base maintained by the Non-U.S. Holder in the United States). If the first exception applies, the Non-U.S. Holder generally will be subject to U.S. federal income tax at a rate of 30% on the amount by which its U.S.-source capital gains exceed its U.S.-source capital losses. If the second exception applies, the Non-U.S. Holder will generally be subject to U.S. federal income tax on the net gain derived from the sale or other disposition of the notes in the same manner as a U.S. Holder. In addition, corporate Non-U.S. Holders may be subject to a 30% branch profits tax on any effectively connected earnings and profits. If a Non-U.S. Holder is eligible for the benefits of an income tax treaty between the United States and its country of residence, the U.S. federal income tax treatment of any such gain may be modified in the manner specified by the treaty.

Information Reporting and Backup Withholding

U.S. Holders. Generally, information reporting will apply to payments of principal and interest on the notes to a U.S. Holder and to the proceeds of sale or other disposition of the notes, unless the U.S. Holder is an exempt recipient (such as a corporation). Backup withholding generally will apply to such payments unless a U.S. Holder (a) is an exempt recipient and, when required, demonstrates this fact, or (b) provides the payor with its taxpayer identification number (“TIN”), certifies that the TIN provided to the payor is correct and that the U.S. Holder has not been notified by the IRS that such U.S. Holder is subject to backup withholding due to underreporting of interest or dividends, and otherwise complies with applicable requirements of the backup withholding rules. Any amount withheld under the backup withholding rules generally will be allowed as a refund or credit against a U.S. Holder’s U.S. federal income tax liability, provided that the required information is timely furnished to the IRS.

Non-U.S. Holders. When required, we or our paying agent will report payments of interest on the notes to a Non-U.S. Holder and the amount of any tax withheld from such payments annually to the IRS and to the Non-U.S. Holder. Copies of these information returns may be made available by the IRS to the tax authorities of the country in which the Non-U.S. Holder is a resident under the provisions of an applicable tax treaty. Backup withholding of U.S. federal income tax will generally not apply to payments of interest on the notes to a Non-U.S. Holder if the Non-U.S. Holder certifies under penalties of perjury that it is not a U.S. person or otherwise establishes an exemption, provided that the payor does not have actual knowledge or reason to know that such certification is unreliable or that the conditions of the exemption are in fact not satisfied.

Payments of the proceeds of the sale or other disposition of the notes by or through a foreign office of a U.S. broker or of a foreign broker with certain specified U.S. connections will be subject to information reporting requirements, but generally not backup withholding, unless the broker has evidence in its records that the payee is not a U.S. person and the broker has no actual knowledge or reason to know to the contrary. Payments of the proceeds of a sale or other disposition of the notes by or through the U.S. office of a broker will be subject to information reporting and backup withholding unless the payee certifies under penalties of perjury that it is not a U.S. person or otherwise establishes an exemption, provided that the payor does not have actual knowledge or reason to know that such certification is unreliable or that the conditions of the exemption are in fact not satisfied.

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Any amount withheld under the backup withholding rules generally will be allowed as a refund or credit against a Non-U.S. Holder's U.S. federal income tax liability, provided that the required information is timely furnished to the IRS.

Foreign Account Tax Compliance Act

Under the Foreign Account Tax Compliance Act ("FATCA"), withholding taxes may apply to certain types of payments made to "foreign financial institutions" (as specially defined in the Code) and certain other non-U.S. entities. Specifically, a 30% U.S. federal withholding tax may be imposed on payments of interest and (after December 31, 2018) gross proceeds from the disposition the notes made to a foreign financial institution or to a non-financial foreign entity, unless (1) the foreign financial institution undertakes certain diligence and reporting, (2) the non-financial foreign entity either certifies it does not have any substantial U.S. owners or furnishes identifying information regarding each substantial U.S. owner, or (3) the foreign financial institution or non-financial foreign entity otherwise qualifies for an exemption from these rules. If the payee is a foreign financial institution and is subject to the diligence and reporting requirements in clause (1) above, then, pursuant to an agreement between it and the U.S. Treasury, it must, among other things, identify accounts held by certain U.S. persons or U.S.-owned foreign entities, annually report certain information about such accounts, and withhold 30% on certain payments to non-compliant foreign financial institutions and certain other account holders. An applicable intergovernmental agreement regarding FATCA between the United States and a non-U.S. entity's jurisdiction may modify the general rules described above.

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UNDERWRITING

We are offering the notes described in this prospectus supplement through a number of underwriters. BNP Paribas Securities Corp., Credit Agricole Securities (USA) Inc., J.P. Morgan Securities LLC, and Wells Fargo Securities, LLC are acting as the representatives of the underwriters. We have entered into a firm commitment underwriting agreement with the representatives. Subject to the terms and conditions of the underwriting agreement, we have agreed to sell to the underwriters, and each underwriter has severally agreed to purchase, the aggregate principal amount of notes listed next to its name in the following table:

<u>Underwriter</u>	<u>Principal Amount of 2027 Notes</u>	<u>Principal Amount of New 2044 Notes</u>
BNP Paribas Securities Corp.	\$ 68,750,000	\$ 34,375,000
Credit Agricole Securities (USA) Inc.	68,750,000	34,375,000
J.P. Morgan Securities LLC	68,750,000	34,375,000
Wells Fargo Securities, LLC	68,750,000	34,375,000
Mizuho Securities USA LLC	45,000,000	22,500,000
MUFG Securities Americas Inc.	45,000,000	22,500,000
U.S. Bancorp Investments, Inc.	45,000,000	22,500,000
BB&T Capital Markets, a division of BB&T Securities, LLC	22,500,000	11,250,000
CIBC World Markets Corp.	22,500,000	11,250,000
Regions Securities LLC	22,500,000	11,250,000
TD Securities (USA) LLC	22,500,000	11,250,000
Total	<u>\$ 500,000,000</u>	<u>\$ 250,000,000</u>

The underwriting agreement is subject to a number of terms and conditions and provides that the underwriters must buy all of the notes if they buy any of them. The underwriters will sell the notes to the public when and if the underwriters buy the notes from us.

The underwriters reserve the right to withdraw, cancel or modify offers to the public and to reject orders in whole or in part.

The underwriters have advised us that they propose initially to offer the notes to the public at the public offering prices set forth on the cover of this prospectus supplement, and to certain dealers at such price less a concession not in excess of 0.40% of the principal amount of the 2027 notes and 0.50% of the principal amount of the new 2044 notes. The underwriters may allow, and such dealers may reallow, a concession not in excess of 0.25% of the principal amount of the 2027 notes and of 0.25% of the principal amount of the new 2044 notes to certain other dealers. After the public offering of the notes, the public offering price and other selling terms may be changed.

We estimate that our total expenses of the offering, excluding the underwriting discount, will be approximately \$1,000,000.

We have agreed to indemnify the several underwriters against, or contribute to payments that the underwriters may be required to make in respect of, certain liabilities, including liabilities under the Securities Act of 1933, as amended.

The 2027 notes are a new issue of securities with no established trading market. The notes will not be listed on any securities exchange or on any automated dealer quotation system. The underwriters may make a market in the notes after completion of the offering, but will not be obligated to do so and may discontinue any market-making activities at any time without notice. No assurance can be given as to the liquidity of the trading market for the notes or that an active public market for the notes will develop. If an active public market for the notes does not develop, the market price and liquidity of the notes may be adversely affected.

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In connection with the offering of the notes, certain of the underwriters may engage in transactions that stabilize, maintain or otherwise affect the price of the notes. Specifically, the underwriters may over allot in connection with the offering, creating a short position. In addition, the underwriters may bid for, and purchase, the notes in the open market to cover short positions or to stabilize the price of the notes. Any of these activities may stabilize or maintain the market price of the notes above independent market levels, but no representation is made hereby of the magnitude of any effect that the transactions described above may have on the market price of the notes. The underwriters will not be required to engage in these activities, but may engage in these activities, or may end any of these activities, at any time without notice.

The underwriters and their respective affiliates are full service financial institutions engaged in various activities, which may include securities trading, commercial and investment banking, financial advisory, investment management, investment research, principal investment, hedging, financing and brokerage activities. In the ordinary course of business, certain of the underwriters or their affiliates have provided and may in the future provide commercial, financial advisory or investment banking services for us and our subsidiaries for which they have received or will receive customary compensation. Certain of the underwriters are lenders under our revolving credit facilities. Additionally, certain of the underwriters and/or their affiliates may hold debt securities that we expect to pay at maturity with the net proceeds of this offering.

In the ordinary course of their various business activities, the underwriters and their respective affiliates may make or hold a broad array of investments and actively trade debt and equity securities (or related derivative securities) and financial instruments (including bank loans) for their own account and for the accounts of their customers, and such investment and securities activities may involve securities and/or instruments of the issuer. Certain of the underwriters or their affiliates that have a lending relationship with us routinely hedge, or may hedge, their credit exposure to us consistent with their customary risk management policies. Typically, such underwriters and their affiliates would hedge such exposure by entering into transactions which consist of either the purchase of credit default swaps or the creation of short positions in our securities, including potentially the notes offered hereby. Any such credit default swaps or short positions could adversely affect future trading prices of the notes offered hereby. The underwriters and their respective affiliates may also make investment recommendations and/or publish or express independent research views in respect of such securities or instruments and may at any time hold, or recommend to clients that they acquire, long and/or short positions in such securities and instruments.

Selling Restrictions*European Economic Area*

This prospectus supplement has been prepared on the basis that any offer of notes in any Member State of the European Economic Area (the "EEA") will be made pursuant to an exemption under the Prospectus Directive from the requirement to publish an Offering Memorandum for offers of notes. Accordingly any person making or intending to make an offer in that Member State of notes which are the subject of the offering contemplated in this prospectus supplement may only do so in circumstances in which no obligation arises for the Company or any of the underwriters to publish a prospectus pursuant to Article 3 of the Prospectus Directive or supplement a prospectus pursuant to Article 16 of the Prospectus Directive, in each case, in relation to such offer. Neither the Company nor the underwriters have authorized, nor do they authorize, the making of any offer of notes in circumstances in which an obligation arises for the Company or the underwriters to publish or supplement a prospectus for such offer. Neither the Company nor the underwriters have authorized, nor do they authorize, the making of any offer of notes through any financial intermediary, other than offers made by the underwriters, which constitute the final placement of the notes contemplated in this prospectus supplement.

In relation to each Member State of the EEA, each underwriter has represented and agreed that, with effect from and including the date on which the Prospectus Directive was implemented in that Member State (the "Relevant Implementation Date"), it has not made and will not make an offer of notes which are the subject of the offering contemplated by this prospectus supplement to the public in that Member State, except that it may,

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with effect from and including the Relevant Implementation Date, make an offer of such notes to the public in that Member State:

- to any legal entity which is a qualified investor as defined in the Prospectus Directive;
- to fewer than 150 natural or legal persons (other than qualified investors as defined in the Prospectus Directive), as permitted under the Prospectus Directive subject to obtaining the prior consent of the underwriters for any such offer; or
- in any other circumstances falling within Article 3(2) of the Prospectus Directive, provided that no such offer of notes shall require the Company or any underwriter to publish a prospectus pursuant to Article 3 of the Prospectus Directive or supplement a prospectus pursuant to Article 16 of the Prospectus Directive.

For purposes of the foregoing, (i) the expression an “offer of notes to the public” in relation to the notes in any Member State means the communication in any form and by means of sufficient information on the terms of the offer and the notes to be offered so as to enable an investor to decide to purchase or subscribe for the notes, as the same may be varied in that Member State by any measure implementing the Prospectus Directive in that Member State; (ii) “Prospectus Directive” means Directive 2003/71/EC (and amendments thereto, including the 2010 PD Amending Directive, to the extent implemented in the Member State), and includes any relevant implementing measure in each Member State; and (iii) “2010 PD Amending Directive” means Directive 2010/73/EU.

United Kingdom

This document is for distribution only to persons who (i) have professional experience in matters relating to investments falling within Article 19(5) of the Financial Services and Markets Act 2000 (Financial Promotion) Order 2005 (as amended, the “Financial Promotion Order”), (ii) are persons falling within Article 49(2)(a) to (d) (“high net worth companies, unincorporated associations etc.”) of the Financial Promotion Order, (iii) are outside the United Kingdom, or (iv) are persons to whom an invitation or inducement to engage in investment activity (within the meaning of section 21 of the Financial Services and Markets Act 2000) in connection with the issue or sale of any securities may otherwise lawfully be communicated or caused to be communicated (all such persons together being referred to as “relevant persons”). This document is directed only at relevant persons and must not be acted on or relied on by persons who are not relevant persons. Any investment or investment activity to which this document relates is available only to relevant persons and will be engaged in only with relevant persons.

Each agent represents and warrants, and each further agent appointed under the Program will be required to represent and warrant, that:

- (a) it has only communicated or caused to be communicated and will only communicate or cause to be communicated an invitation or inducement to engage in investment activity (within the meaning of Section 21 of the FSMA) received by it in connection with the issue or sale of any notes in circumstances in which Section 21(1) of the FSMA does not apply to the issuer;
- (b) it has complied and will comply with all applicable provisions of the FSMA with respect to anything done by it in relation to the notes in, from or otherwise involving the United Kingdom; and
- (c) in relation to any notes which have a maturity of less than one year from their date of issue, (i) it is a person whose ordinary activities involve it in acquiring, holding, managing or disposing of investments (as principal or agent) for the purposes of its business and (ii) it has not offered or sold and will not offer or sell any notes other than to persons whose ordinary activities involve them in acquiring, holding, managing or disposing of investments (as principal or as agent) for the purposes of their businesses or who it is reasonable to expect will acquire, hold, manage or dispose of investments (as principal or agent) for the purposes of their businesses where the issue of the notes would otherwise constitute a contravention of Section 19 of the FSMA by the issuer.

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The notes may be sold in Canada only to purchasers purchasing, or deemed to be purchasing, as principal that are accredited investors, as defined in National Instrument 45-106 Prospectus Exemptions or subsection 73.3(1) of the Securities Act (Ontario), and are permitted clients, as defined in National Instrument 31-103 Registration Requirements, Exemptions and Ongoing Registrant Obligations. Any resale of the notes must be made in accordance with an exemption from, or in a transaction not subject to, the prospectus requirements of applicable securities laws. Securities legislation in certain provinces or territories of Canada may provide a purchaser with remedies for rescission or damages if this prospectus supplement contains a misrepresentation, provided that the remedies for rescission or damages are exercised by the purchaser within the time limit prescribed by the securities legislation of the purchaser's province or territory. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province or territory for particulars of these rights or consult with a legal advisor. Pursuant to section 3A.3 of National Instrument 33-105 Underwriting Conflicts (NI 33-105), the underwriters are not required to comply with the disclosure requirements of NI 33-105 regarding underwriter conflicts of interest in connection with this offering.

Switzerland

Each agent has represented and agreed that: (a) it has not publicly offered, sold or advertised, and will not publicly offer, sell or advertise, the notes in Switzerland, as such term is defined or interpreted under the Swiss Code of Obligations ("CO"); (b) neither this prospectus supplement nor any documents related to the notes constitute a prospectus within the meaning of art. 652a or art. 1156 CO; and it will not distribute the notes in or from Switzerland, as such term is defined or interpreted under the Swiss Collective Investments Schemes Act ("CISA").

Singapore

Each agent has represented and agreed that the prospectus supplement has not been registered as a prospectus with the Monetary Authority of Singapore. Accordingly, this prospectus supplement and any other document or material in connection with the offer or sale, or invitation for subscription or purchase, of the notes may not be circulated or distributed, nor may the notes be offered or sold, or be made the subject of an invitation for subscription or purchase, whether directly or indirectly, to persons in Singapore other than (i) to an institutional investor under Section 274 of the Securities and Futures Act, Chapter 289 of Singapore (the "SFA"), (ii) to a relevant person pursuant to Section 275(1), or any person pursuant to Section 275(1A), and in accordance with the conditions specified in Section 275, of the SFA or (iii) otherwise pursuant to, and in accordance with the conditions of, any other applicable provision of the SFA.

Where the notes are subscribed or purchased under Section 275 of the SFA by a relevant person which is: (a) a corporation (which is not an accredited investor (as defined in Section 4A of the SFA)) the sole business of which is to hold investments and the entire share capital of which is owned by one or more individuals, each of whom is an accredited investor; or (b) a trust (where the trustee is not an accredited investor) whose sole purpose is to hold investments and each beneficiary of the trust is an individual who is an accredited investor, Securities (as defined in Section 239(1) of the SFA) of that corporation or the beneficiaries' rights and interest (however described) in that trust shall not be transferred within 6 months after that corporation or that trust has acquired the notes pursuant to an offer made under Section 275 of the SFA except: (1) to an institutional investor or to a relevant person defined in Section 275(2) of the SFA, or to any person arising from an offer referred to in Section 275(1A) or Section 276(4)(i)(B) of the SFA; (2) where no consideration is or will be given for the transfer; (3) when the transfer is by operation of law; (4) as specified in Section 276(7) of the SFA; or (5) as specified in Regulation 32 of the Securities and Futures (Offers of Investments) (Shares and Debentures) Regulations 2005 of Singapore.

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The notes have not been and will not be registered under the Financial Notes and Exchange Law of Japan (Law No. 25 of 1948 of Japan, as amended, the FIEL) and each agent has agreed that it will not offer or sell any notes, directly or indirectly, in Japan or to, or for the benefit of, any resident of Japan (which term as used herein means any person resident in Japan, including any corporation or other entity organized under the laws of Japan or having its main office in Japan, or a branch, agency or other office in Japan of a non-resident, irrespective of whether it is legally authorized to represent its principal), or to others for reoffering or resale, directly or indirectly, in Japan or to a resident of Japan, except for persons who are “qualified institutional investors” as defined in the Cabinet Ordinance Concerning Definitions under Article 2 of the Financial Notes and Exchange Law of Japan (Ordinance No. 14 of 1993 of the Ministry of Finance of Japan, as amended) or otherwise in compliance with the FIEL and other applicable laws, regulations and governmental guidelines in Japan.

Taiwan

Each agent has represented and warranted that the offer of the notes has not been and will not be registered with the Financial Supervisory Commission of Taiwan pursuant to relevant securities laws and regulations and the notes may not be sold, issued or offered within Taiwan through a public offering or in a circumstance which constitutes an offer within the meaning of the Securities and Exchange Act of Taiwan requiring registration or approval of the Financial Supervisory Commission of Taiwan. Each agent has represented and warranted that no person or entity in Taiwan has been authorized to offer, sell, give advice regarding or otherwise intermediate the offering and sale of the notes in Taiwan.

Hong Kong

The notes may not be offered or sold by means of any document other than (i) in circumstances which do not constitute an offer to the public within the meaning of the Companies Ordinance (Cap.32, Laws of Hong Kong), or (ii) to “professional investors” within the meaning of the Securities and Futures Ordinance (Cap.571, Laws of Hong Kong) and any rules made thereunder, or (iii) in other circumstances which do not result in this prospectus supplement being a “prospectus” within the meaning of the Companies Ordinance (Cap.32, Laws of Hong Kong), and no advertisement, invitation or document relating to the notes may be issued or may be in the possession of any person for the purpose of issue (in each case whether in Hong Kong or elsewhere), which is directed at, or the contents of which are likely to be accessed or read by, the public in Hong Kong (except if permitted to do so under the laws of Hong Kong) other than with respect to notes which are or are intended to be disposed of only to persons outside Hong Kong or only to “professional investors” within the meaning of the Securities and Futures Ordinance (Cap. 571, Laws of Hong Kong) and any rules made thereunder.

*United Arab Emirates***FOR UNITED ARAB EMIRATES RESIDENTS ONLY**

This prospectus supplement, and the information contained herein, does not constitute, and is not intended to constitute, a public offer of securities in the United Arab Emirates and accordingly should not be construed as such. The notes are only being offered to a limited number of sophisticated investors in the United Arab Emirates (a) who are willing and able to conduct an independent investigation of the risks involved in an investment in such notes and (b) upon their specific request. The notes have not been approved by or licensed or registered with the United Arab Emirates Central Bank, the Emirates Securities and Commodities Authority or any other relevant licensing authorities or governmental agencies in the United Arab Emirates. This prospectus supplement is for the use of the named addressee only and should not be given or shown to any other person (other than employees, agents or consultants in connection with the addressee’s consideration thereof). No transaction will be concluded in the jurisdiction of the United Arab Emirates.

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LEGAL MATTERS

Gibson, Dunn & Crutcher LLP and Hunton & Williams LLP will opine for us as to the validity of the offered notes. The Underwriters are represented by Shearman & Sterling LLP, New York, New York.

EXPERTS

The consolidated financial statements of Atmos Energy appearing in Exhibit 99.1 to Atmos Energy's Current Report on Form 8-K dated April 12, 2017 (including the schedule appearing therein) and the effectiveness of Atmos Energy's internal control over financial reporting as of September 30, 2016 appearing in Atmos Energy's Annual Report on Form 10-K for the year ended September 30, 2016 have been audited by Ernst & Young LLP, independent registered public accounting firm, as set forth in their reports thereon, included therein, and incorporated herein by reference. Such consolidated financial statements are incorporated herein by reference in reliance upon such reports given on the authority of such firm as experts in accounting and auditing.

With respect to the unaudited condensed consolidated interim financial information of Atmos Energy for the three-month periods ended December 31, 2016 and 2015 and the three- and six-month periods ended March 31, 2017 and 2016, incorporated by reference in this prospectus, Ernst & Young LLP reported that they have applied limited procedures in accordance with professional standards for a review of such information. However, their separate reports dated February 7, 2017 and May 4, 2017, included in Atmos Energy's quarterly reports on Form 10-Q for the quarterly periods ended December 31, 2016 and March 31, 2017, respectively, and incorporated herein by reference, state that they did not audit and they do not express an opinion on that interim financial information. Accordingly, the degree of reliance on their reports on such information should be restricted in light of the limited nature of the review procedures applied. Ernst & Young LLP is not subject to the liability provisions of Section 11 of the Securities Act of 1933 (the "Act") for their reports on the unaudited interim financial information because those reports are not a "report" or a "part" of the Registration Statement prepared or certified by Ernst & Young LLP within the meaning of Sections 7 and 11 of the Act.

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PROSPECTUS



Atmos Energy Corporation

By this prospectus, we offer up to
\$2,500,000,000
of debt securities and common stock.

We will provide specific terms of these securities in supplements to this prospectus. This prospectus may not be used to sell securities unless accompanied by a prospectus supplement. You should read this prospectus and the applicable prospectus supplement carefully before you invest.

Investing in these securities involves risks. See “ Risk Factors ” on page 2 of this prospectus, in the applicable prospectus supplement and in the documents incorporated by reference.

Our common stock is listed on the New York Stock Exchange under the symbol “ATO.”

Our address is 1800 Three Lincoln Centre, 5430 LBJ Freeway, Dallas, Texas 75240, and our telephone number is (972) 934-9227.

The Securities and Exchange Commission and state securities regulators have not approved or disapproved of these securities or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.

This prospectus is dated March 28, 2016.

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We have not authorized any other person to provide you with any information or to make any representation that is different from, or in addition to, the information and representations contained in this prospectus or in any of the documents that are incorporated by reference in this prospectus. We take no responsibility for, and can provide no assurances as to the reliability of, any other information that others may give you or representations that others may make. We are not making or soliciting an offer of any securities other than the securities described in this prospectus and any prospectus supplement. You should assume that the information appearing in this prospectus, as well as the information contained in any document incorporated by reference, is accurate as of the date of each such document only, unless the information specifically indicates that another date applies.

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The distribution of this prospectus may be restricted by law in certain jurisdictions. You should inform yourself about and observe any of these restrictions. This prospectus does not constitute, and may not be used in connection with, an offer or solicitation by anyone in any jurisdiction in which the offer or solicitation is not authorized, or in which the person making the offer or solicitation is not qualified to do so, or to any person to whom it is unlawful to make the offer or solicitation.

The terms "we," "our," "us," and "Atmos Energy" refer to Atmos Energy Corporation and its subsidiaries unless the context suggests otherwise. The term "you" refers to a prospective investor.

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CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS

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

- our ability to continue to access the credit and capital markets to satisfy our liquidity requirements;
- regulatory trends and decisions, including the impact of rate proceedings before various state regulatory commissions;
- the impact of adverse economic conditions on our customers;
- the effects of inflation and changes in the availability and price of natural gas;
- market risks beyond our control, including commodity price volatility, counterparty creditworthiness or performance and interest rate risk;
- the concentration of our distribution, pipeline and storage operations in Texas;
- increased competition from energy suppliers and alternative forms of energy;
- adverse weather conditions;
- the capital-intensive nature of our regulated distribution business;
- increased costs of providing health care benefits along with pension and postretirement health care benefits and increased funding requirements;
- the inability to continue to hire and train and retain appropriate personnel;
- possible increased federal, state and local regulation of the safety of our operations;
- possible increased federal regulatory oversight and potential penalties;
- the impact of environmental regulations on our business;
- the impact of climate changes or related additional legislation or regulation in the future;
- the inherent hazards and risks involved in operating our distribution and pipeline and storage businesses;
- the threat of cyber-attacks or acts of cyber-terrorism that could disrupt our business operations and information technology systems;
- natural disasters, terrorist activities or other events; and
- other risks and uncertainties discussed in this prospectus, any accompanying prospectus supplement and our other filings with the Securities and Exchange Commission (the “SEC”).

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

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For additional factors you should consider generally and when evaluating these forward-looking statements, please see “Risk Factors” below, “Item 1A. Risk Factors” and “Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations” in our Annual Report on Form 10-K for the fiscal year ended September 30, 2015 and “Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations” in our quarterly report on Form 10-Q for the three-month period ended December 31, 2015. See also “Incorporation of Certain Documents by Reference” on page 23 of this prospectus, as well as the applicable prospectus supplement.

RISK FACTORS

Investing in our debt securities or our common stock involves risks. Our business is influenced by many factors that are difficult to predict and beyond our control and that involve uncertainties that may materially affect our results of operations, financial condition or cash flows, or the value of these securities. These risks and uncertainties include those described in the risk factors and other sections of the documents that are incorporated by reference in this prospectus. Subsequent prospectus supplements may contain a discussion of additional risks applicable to an investment in us and the particular type of securities we are offering under the prospectus supplements. You should carefully consider all of the information contained in or incorporated by reference in this prospectus or in the applicable prospectus supplement before you invest in our debt securities or common stock.

ATMOS ENERGY CORPORATION

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

Our nonregulated businesses provide natural gas management, marketing, transportation and storage services to municipalities, local gas distribution companies, including certain of our natural gas distribution divisions, and industrial customers principally in the Midwest and Southeast.

We operate through the following three segments:

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

SECURITIES WE MAY OFFER**Types of Securities**

The types of securities that we may offer and sell from time to time by this prospectus are:

- debt securities, which we may issue in one or more series and which may include provisions regarding conversion of the debt securities into our common stock; and
- common stock.

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The aggregate initial offering price of all securities sold will not exceed \$2,500,000,000. We will determine when we sell securities, the amounts of securities we will sell and the prices and other terms on which we will sell them. We may sell securities to or through underwriters, through agents or dealers or directly to purchasers. The offer and sale of securities by this prospectus is subject to receipt of satisfactory regulatory approvals in three states, all of which have been received and are currently in effect.

Prospectus Supplements

This prospectus provides you with a general description of the debt securities and common stock we may offer. Each time we offer securities, we will provide a prospectus supplement that will contain specific information about the terms of the offering. The prospectus supplement may also add to or change information contained in this prospectus. In that case, the prospectus supplement should be read as superseding this prospectus.

In each prospectus supplement, which will be attached to the front of this prospectus, we will include, among other things, the following information:

- the type and amount of securities which we propose to sell;
- the initial public offering price of the securities;
- the names of the underwriters, agents or dealers, if any, through or to which we will sell the securities;
- the compensation, if any, of those underwriters, agents or dealers;
- if applicable, information about the securities exchanges or automated quotation systems on which the securities will be listed or traded;
- material United States federal income tax considerations applicable to the securities, where necessary; and
- any other material information about the offering and sale of the securities.

For more details on the terms of the securities, you should read the exhibits filed with our registration statement, of which this prospectus is a part. You should also read both this prospectus and the applicable prospectus supplement, together with additional information described under the heading "Where You Can Find More Information."

USE OF PROCEEDS

Except as may otherwise be stated in the applicable prospectus supplement, we intend to use the net proceeds from the sale of the securities that we may offer and sell from time to time by this prospectus for general corporate purposes, including for working capital, repaying indebtedness and funding capital projects and other growth.

RATIO OF EARNINGS TO FIXED CHARGES

The following table sets forth our ratio of earnings to fixed charges for the periods indicated:

	Three Months Ended December 31,		Year Ended September 30,				
	2015	2014	2015	2014	2013	2012	2011
Ratio of earnings to fixed charges	5.77	5.64	4.89	4.32	3.60	2.84	2.78

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For purposes of computing the ratio of earnings to fixed charges, earnings consists of the sum of our pretax income from continuing operations and fixed charges. Fixed charges consist of interest expense, amortization of debt discount, premium and expense, capitalized interest and a portion of lease payments considered to represent an interest factor.

DESCRIPTION OF DEBT SECURITIES

We may issue debt securities from time to time in one or more distinct series. This section summarizes the material terms that we anticipate will be common to all series of debt securities. Please note that the terms of any series of debt securities that we may offer may differ significantly from the common terms described in this prospectus. Many of the other terms of any series of debt securities that we offer, and any differences from the common terms described in this prospectus, will be described in the prospectus supplement for such securities to be attached to the front of this prospectus.

As required by U.S. federal law for all bonds and notes of companies that are publicly offered, a document called an indenture will govern any debt securities that we issue. An indenture is a contract between us and a financial institution acting as trustee on behalf of the purchasers of the debt securities. We have entered into an indenture with U.S. Bank National Association, as trustee (the "indenture"), which is subject to the Trust Indenture Act of 1939. The trustee under the indenture has the following two main roles:

- the trustee can enforce your rights against us if we default; there are some limitations on the extent to which the trustee acts on your behalf, which are described later in this prospectus; and
- the trustee will perform certain administrative duties for us, which include sending you interest payments and notices.

As this section is a summary of some of the terms of the debt securities we may offer under this prospectus, it does not describe every aspect of the debt securities. We urge you to read the indenture and the other documents we file with the SEC relating to the debt securities because the indenture for those securities and those other documents, and not this description, will define your rights as a holder of our debt securities. We filed a copy of the indenture with the SEC as an exhibit to our Current Report on Form 8-K filed March 26, 2009, and it is incorporated in this prospectus by reference. We may file any such other documents as exhibits to an annual, quarterly or current report that we file with the SEC following their execution. See "Where You Can Find More Information" for information on how to obtain copies of the indenture and any such other documents. References to the "indenture" mean the indenture that will define your rights as a holder of debt securities. Capitalized terms used in this section and not otherwise defined have the meanings set forth in the indenture.

General

The debt securities will be our unsecured obligations. Senior debt securities will rank equally with all of our other unsecured and unsubordinated indebtedness. Subordinated debt securities will rank junior to our senior indebtedness, including our credit facilities.

You should read the prospectus supplement that will describe the following terms of the series of debt securities offered by the prospectus supplement:

- the title of the debt securities and whether the debt securities will be senior debt securities or subordinated debt securities;
- the ranking of the debt securities;
- if the debt securities are subordinated, the terms of subordination;
- the aggregate principal amount of the debt securities, the percentage of their principal amount at which the debt securities will be issued, and the date or dates when the principal of the debt securities will be payable or how those dates will be determined or extended;

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- the interest rate or rates, which may be fixed or variable, that the debt securities will bear, if any, how the rate or rates will be determined, and the periods when the rate or rates will be in effect;
- the date or dates from which any interest will accrue or how the date or dates will be determined, the date or dates on which any interest will be payable, whether and the terms under which payment of interest may be deferred, any regular record dates for these payments or how these dates will be determined and the basis on which any interest will be calculated, if other than on the basis of a 360-day year of twelve 30-day months;
- the place or places, if any, other than or in addition to New York City, of payment, transfer or exchange of the debt securities, and where notices or demands to or upon us in respect of the debt securities may be served;
- any optional redemption provisions and any restrictions on the sources of funds for redemption payments, which may benefit the holders of other securities;
- any sinking fund or other provisions that would obligate us to repurchase or redeem the debt securities;
- whether the amount of payments of principal of, any premium on, or interest on the debt securities will be determined with reference to an index, formula or other method, which could be based on one or more commodities, equity indices or other indices, and how these amounts will be determined;
- any modifications, deletions or additions to the events of default or covenants with respect to the debt securities described in this prospectus;
- if not the principal amount of the debt securities, the portion of the principal amount that will be payable upon acceleration of the maturity of the debt securities or how that portion will be determined;
- any modifications, deletions or additions to the provisions concerning defeasance and covenant defeasance contained in the indenture that will be applicable to the debt securities;
- any provisions granting special rights to the holders of the debt securities upon the occurrence of specified events;
- if other than the trustee, the name of the paying agent, security registrar or transfer agent for the debt securities;
- if we do not issue the debt securities in book-entry form only to be held by The Depository Trust Company, as depository, whether we will issue the debt securities in certificated form or the identity of any alternative depository;
- the person to whom any interest in a debt security will be payable, if other than the registered holder at the close of business on the regular record date;
- the denomination or denominations in which the debt securities will be issued, if other than denominations of \$2,000 or any integral multiple of \$1,000 in excess thereof;
- any provisions requiring us to pay Additional Amounts on the debt securities to any holder who is not a United States person in respect of any tax, assessment or governmental charge and, if so, whether we will have the option to redeem the debt securities rather than pay the Additional Amounts;
- whether the debt securities will be convertible into or exchangeable for other debt securities or common shares, and, if so, the terms and conditions upon which the debt securities will be so convertible or exchangeable, including the initial conversion or exchange price or rate or the method of calculation, how and when the conversion price or exchange ratio may be adjusted, whether conversion or exchange is mandatory, at the option of the holder or at our option, the conversion or exchange period and any other provision related to the debt securities; and
- any other material terms of the debt securities or the indenture, which may not be consistent with the terms set forth in this prospectus.

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For purposes of this prospectus, any reference to the payment of principal of, any premium on, or interest on the debt securities will include Additional Amounts if required by the terms of the debt securities.

The indenture does not limit the amount of debt securities that we are authorized to issue from time to time. The indenture also provides that there may be multiple series of debt securities issued thereunder and more than one trustee thereunder, each for one or more series of debt securities. If a trustee is acting under the indenture with respect to more than one series of debt securities, the debt securities for which it is acting would be treated as if issued under separate indentures. If there is more than one trustee under the indenture, the powers and trust obligations of each trustee will apply only to the debt securities of the separate series for which it is trustee.

We may issue debt securities with terms different from those of debt securities already issued. Without the consent of the holders of the outstanding debt securities, we may reopen a previous issue of a series of debt securities and issue additional debt securities of that series unless the reopening was restricted when we created that series.

There is no requirement that we issue debt securities in the future under the indenture, and we may use other indentures or documentation, containing different provisions in connection with future issues of other debt securities.

We may issue the debt securities as “original issue discount securities,” which are debt securities, including any zero-coupon debt securities, that are issued and sold at a discount from their stated principal amount. Original issue discount securities provide that, upon acceleration of their maturity, an amount less than their principal amount will become due and payable. We will describe the U.S. federal income tax consequences and other considerations applicable to original issue discount securities in any prospectus supplement relating to them.

Holders of Debt Securities

Book-Entry Holders. We will issue debt securities in book-entry form only, unless we specify otherwise in the applicable prospectus supplement. This means the debt securities will be represented by one or more global securities registered in the name of a financial institution that holds them as depository on behalf of other financial institutions that participate in the depository’s book-entry system. These participating institutions, in turn, hold beneficial interests in the debt securities on behalf of themselves or their customers.

Under the indenture, we will recognize as a holder only the person in whose name a debt security is registered. Consequently, for debt securities issued in global form, we will recognize only the depository as the holder of the debt securities and we will make all payments on the debt securities to the depository. The depository passes along the payments it receives to its participants, which in turn pass the payments along to their customers who are the beneficial owners. The depository and its participants do so under agreements they have made with one another or with their customers; they are not obligated to do so under the terms of the debt securities. As a result, you will not own the debt securities directly. Instead, you will own beneficial interests in a global security, through a bank, broker or other financial institution that participates in the depository’s book-entry system or holds an interest through a participant. As long as the debt securities are issued in global form, you will be an indirect holder, and not a holder, of the debt securities.

Street Name Holders. In the future we may terminate a global security or issue debt securities initially in non-global form. In these cases, you may choose to hold your debt securities in your own name or in “street name.” Debt securities held in street name would be registered in the name of a bank, broker or other financial institution that you choose, and you would hold only a beneficial interest in those debt securities through an account you maintain at that institution.

For debt securities held in street name, we will recognize only the intermediary banks, brokers and other financial institutions in whose names the debt securities are registered as the holders of those debt securities, and we will make all payments on those debt securities to them. These institutions pass along the payments they

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receive to their customers who are the beneficial owners, but only because they agree to do so in their customer agreements or because they are legally required to do so. If you hold debt securities in street name you will be an indirect holder, and not a holder, of those debt securities.

Legal Holders. Our obligations, as well as the obligations of the trustee and those of any third parties employed by us or the trustee, run only to the legal holders of the debt securities. We do not have obligations to you if you hold beneficial interests in global securities, in street name or by any other indirect means. This will be the case whether you choose to be an indirect holder of a debt security or have no choice because we are issuing the debt securities only in global form.

For example, once we make a payment or give a notice to the holder, we have no further responsibility for the payment or notice, even if that holder is required, under agreements with depository participants or customers or by law, to pass it along to the indirect holders but does not do so. Similarly, if we want to obtain the approval of the holders for any purpose (for example, to amend the indenture or to relieve us of the consequences of a default or of our obligation to comply with a particular provision of the indenture) we would seek the approval only from the holders, and not the indirect holders, of the debt securities. Whether and how the holders contact the indirect holders is up to the holders.

When we refer to you, we mean those who invest in the debt securities being offered by this prospectus, whether they are the holders or only indirect holders of those debt securities. When we refer to your debt securities, we mean the debt securities in which you hold a direct or indirect interest.

Special Considerations for Indirect Holders. If you hold debt securities through a bank, broker or other financial institution, either in book-entry form or in street name, you should check with your own institution to find out:

- how it handles securities payments and notices;
- whether it imposes fees or charges;
- how it would handle a request for the holders' consent, if ever required;
- whether and how you can instruct it to send you debt securities registered in your own name so you can be a holder, if that is permitted in the future;
- how it would exercise rights under the debt securities if there were a default or other event triggering the need for holders to act to protect their interests; and
- if the debt securities are in book-entry form, how the depository's rules and procedures will affect these matters.

Global Securities

What is a Global Security? We will issue each debt security under the indenture in book-entry form only, unless we specify otherwise in the applicable prospectus supplement. A global security represents one or any other number of individual debt securities. Generally, all debt securities represented by the same global securities will have the same terms. We may, however, issue a global security that represents multiple debt securities that have different terms and are issued at different times. We call this kind of global security a master global security.

Each debt security issued in book-entry form will be represented by a global security that we deposit with and register in the name of a financial institution or its nominee that we select. The financial institution that we select for this purpose is called the depository. Unless we specify otherwise in the applicable prospectus supplement, The Depository Trust Company, New York, New York, known as DTC, will be the depository for all debt securities issued in book-entry form.

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A global security may not be transferred to or registered in the name of anyone other than the depository or its nominee, unless special termination situations arise. We describe those situations below under "Special Situations When a Global Security Will Be Terminated." As a result of these arrangements, the depository, or its nominee, will be the sole registered owner and holder of all debt securities represented by a global security, and investors will be permitted to own only beneficial interests in a global security. Beneficial interests must be held by means of an account with a broker, bank or other financial institution that in turn has an account with the depository or with another institution that does. Thus, if your security is represented by a global security, you will not be a holder of the debt security, but only an indirect holder of a beneficial interest in the global security.

Special Considerations for Global Securities. We do not recognize an indirect holder as a holder of debt securities and instead deal only with the depository that holds the global security. The account rules of your financial institution and of the depository, as well as general laws relating to securities transfers, will govern your rights relating to a global security.

If we issue debt securities only in the form of a global security, you should be aware of the following:

- you cannot cause the debt securities to be registered in your name, and cannot obtain non-global certificates for your interest in the debt securities, except in the special situations that we describe below;
- you will be an indirect holder and must look to your own bank or broker for payments on the debt securities and protection of your legal rights relating to the debt securities, as we describe under "Holders of Debt Securities" above;
- you may not be able to sell interests in the debt securities to some insurance companies and to other institutions that are required by law to own their securities in non-book-entry form;
- you may not be able to pledge your interest in a global security in circumstances where certificates representing the debt securities must be delivered to the lender or other beneficiary of the pledge in order for the pledge to be effective;
- the depository's policies, which may change from time to time, will govern payments, transfers, exchanges and other matters relating to your interest in a global security. We and the trustee have no responsibility for any aspect of the depository's actions or for its records of ownership interests in a global security. We and the trustee also do not supervise the depository in any way;
- DTC requires, and other depositories may require, that those who purchase and sell interests in a global security within its book-entry system use immediately available funds and your broker or bank may require you to do so as well; and
- financial institutions that participate in the depository's book-entry system, and through which you hold your interest in a global security, may also have their own policies affecting payments, notices and other matters relating to the debt security. Your chain of ownership may contain more than one financial intermediary. We do not monitor and are not responsible for the actions of any of those intermediaries.

Special Situations When a Global Security Will Be Terminated. In a few special situations described below, a global security will be terminated and interests in it will be exchanged for certificates in non-global form representing the debt securities it represented. After that exchange, you will be able to choose whether to hold the debt securities directly or in street name. You must consult your own bank or broker to find out how to have your interests in a global security transferred on termination to your own name, so that you will be a holder. We have described the rights of holders and street name investors above under "Holders of Debt Securities."

The special situations for termination of a global security are as follows:

- if the depository notifies us that it is unwilling, unable or no longer qualified to continue as depository for that global security and we do not appoint another institution to act as depository within 60 days;

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- if we notify the trustee that we wish to terminate that global security; or
- if an event of default has occurred with regard to debt securities represented by that global security and has not been cured or waived. We discuss defaults later under “Events of Default.”

If a global security is terminated, only the depository, and not we or the trustee, is responsible for deciding the names of the intermediary banks, brokers and other financial institutions in whose names the debt securities represented by the global security are registered, and, therefore, who will be the holders of those debt securities.

Covenants

This section summarizes the material covenants in the indenture. Please refer to the applicable prospectus supplement for information about any changes to our covenants, including any addition or deletion of a covenant, and to the indenture for information on other covenants not described in this prospectus or the applicable prospectus supplement.

Limitations on Liens. We covenant in the indenture that we will not, and will not permit any of our Restricted Subsidiaries to, create, incur, issue or assume any Indebtedness secured by any Lien on any Principal Property, or on shares of stock or Indebtedness of any Restricted Subsidiary, known as Restricted Securities, without making effective provision for the Outstanding Securities, other than debt securities of any series not entitled to the benefit of this covenant, to be secured by a Lien equally and ratably with, or prior to (or in the case of debt securities of any series that are subordinated in right of payment to the Indebtedness secured by such Lien, by a Lien subordinated to), the Lien securing such Indebtedness for so long as the Indebtedness is so secured, except that the foregoing restriction does not apply to:

- any Lien existing on the date of the first issuance of debt securities of the relevant series under the indenture or existing on such other date as may be specified in any supplemental indenture, board resolution or officers’ certificate with respect to such series;
- any Lien on any Principal Property or Restricted Securities of any person existing at the time that person is merged or consolidated with or into us or a Restricted Subsidiary, or this person becomes a Restricted Subsidiary, or arising thereafter otherwise than in connection with the borrowing of money arranged thereafter and pursuant to contractual commitments entered into prior to and not in contemplation of the person’s becoming a Restricted Subsidiary;
- any Lien on any Principal Property or Restricted Securities existing at the time we or a Restricted Subsidiary acquire the Principal Property or Restricted Securities, whether or not the Lien is assumed by us or the Restricted Subsidiary, provided that this Lien may not extend to any other Principal Property or Restricted Securities of ours or any Restricted Subsidiary;
- any Lien on any Principal Property, including any improvements on any existing Principal Property, of ours or any Restricted Subsidiary, and any Lien on Restricted Securities of a Restricted Subsidiary that was formed or is held for the purpose of acquiring and holding the Principal Property, in each case to secure all or any part of the cost of acquisition, development, operation, construction, alteration, repair or improvement of all or any part of the Principal Property, or to secure Indebtedness incurred by us or a Restricted Subsidiary for the purpose of financing all or any part of that cost, provided that the Lien is created prior to, at the time of, or within 12 months after the latest of, the acquisition, completion of construction or improvement or commencement of commercial operation of that Principal Property and, provided further, that the Lien may not extend to any other Principal Property of ours or any Restricted Subsidiary, other than any currently unimproved real property on which the Principal Property has been constructed or developed or the improvement is located;
- any Lien on any Principal Property or Restricted Securities to secure Indebtedness owed to us or to a Restricted Subsidiary;

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- any Lien in favor of a governmental body to secure advances or other payments under any contract or statute or to secure Indebtedness incurred to finance the purchase price or cost of constructing or improving the property subject to the Lien;
- any Lien created in connection with a project financed with, and created to secure, Non-Recourse Indebtedness;
- any extension, renewal, substitution or replacement, or successive extensions, renewals, substitutions or replacements, in whole or in part, of any Lien referred to in any of the bullet points above, provided that the Indebtedness secured may not exceed the principal amount of Indebtedness that is secured at the time of the renewal or refunding, plus any premium, cost or expense in connection with such extensions, renewals, substitutions or replacements, and that the renewal or refunding Lien must be limited to all or any part of the same property and improvements, shares of stock or Indebtedness that secured the Lien that was renewed or refunded; or
- any Lien not permitted above securing Indebtedness that, together with the aggregate outstanding principal amount of other secured Indebtedness that would otherwise be subject to the above restrictions, excluding Indebtedness secured by Liens permitted under the above exceptions, and the Attributable Debt in respect of all Sale and Leaseback Transactions, not including Attributable Debt in respect of any Sale and Leaseback Transactions described in the last two bullet points in the next succeeding paragraph, would not then exceed 15% of our Consolidated Net Tangible Assets.

Limitation on Sale and Leaseback Transactions. We covenant in the indenture that we will not, and will not permit any Restricted Subsidiary to, enter into any Sale and Leaseback Transaction unless:

- we or a Restricted Subsidiary would be entitled, without securing the Outstanding Securities of any series, to incur Indebtedness secured by a Lien on the Principal Property that is the subject of the Sale and Leaseback Transaction;
- the Attributable Debt associated with the Sale and Leaseback Transaction would be in an amount permitted under the last bullet point of the preceding paragraph;
- the proceeds received in respect of the Principal Property so sold and leased back at the time of entering into the Sale and Leaseback Transaction are to be used for our business and operations or the business and operations of any Subsidiary; or
- within 12 months after the sale or transfer, an amount equal to the proceeds received in respect of the Principal Property sold and leased back at the time of entering into the Sale and Leaseback Transaction is applied to the prepayment, other than mandatory prepayment, of any Outstanding Securities or Funded Indebtedness owed by us or a Restricted Subsidiary, other than Funded Indebtedness that is held by us or any Restricted Subsidiary or our Funded Indebtedness that is subordinate in right of payment to any Outstanding Securities that are entitled to the benefit of this covenant.

Definitions. Following are definitions of some of the terms used in the covenants described above.

"Attributable Debt" means, as to any lease under which a person is at the time liable for rent, at a date that liability is to be determined, the total net amount of rent required to be paid by that person under the lease during the remaining term, excluding amounts required to be paid on account of maintenance and repairs, services, insurance, taxes, assessments, water rates and similar charges and contingent rents, discounted from the respective due dates thereof at the rate of interest (or Yield to Maturity, in the case of original issue discount securities) borne by the then Outstanding Securities, compounded monthly.

"Capital Stock" means any and all shares, interests, rights to purchase, warrants, options, participations or other equivalents of or interests, however designated, in stock issued by a corporation.

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“Consolidated Net Tangible Assets” means the aggregate amount of assets, less applicable reserves and other properly deductible items, after deducting:

- all current liabilities, excluding any portion thereof constituting Funded Indebtedness; and
- all goodwill, trade names, trademarks, patents, unamortized debt discount and expense and other like intangibles,

all as set forth on our most recent consolidated balance sheet contained in our latest quarterly or annual report filed with the SEC under the Securities Exchange Act of 1934, as amended, and computed in accordance with generally accepted accounting principles.

“Funded Indebtedness” means, as applied to any person, all Indebtedness of such person maturing after, or renewable or extendible at the option of the person beyond, 12 months from the date of determination.

“Indebtedness” means obligations for money borrowed, evidenced by notes, bonds, debentures or other similar evidences of indebtedness.

“Lien” means any lien, mortgage, pledge, encumbrance, charge or security interest securing Indebtedness; provided, however, that the following types of transactions will not be considered, for purposes of this definition, to result in a Lien:

- any acquisition by us or any Restricted Subsidiary of any property or assets subject to any reservation or exception under the terms of which any vendor, lessor or assignor creates, reserves or excepts or has created, reserved or excepted an interest in oil, gas or any other mineral in place or the proceeds of that interest;
- any conveyance or assignment whereby we or any Restricted Subsidiary conveys or assigns to any person or persons an interest in oil, gas or any other mineral in place or the proceeds of that interest;
- any Lien upon any property or assets either owned or leased by us or a Restricted Subsidiary or in which we or any Restricted Subsidiary owns an interest that secures for the benefit of the person or persons paying the expenses of developing or conducting operations for the recovery, storage, transportation or sale of the mineral resources of the property or assets, or property or assets with which it is unitized, the payment to such person or persons of our proportionate part or the Restricted Subsidiary’s proportionate part of the development or operating expenses;
- any lease classified as an operating lease under generally accepted accounting principles;
- any hedging arrangements entered into in the ordinary course of business, including any obligation to deliver any mineral, commodity or asset in connection therewith; or
- any guarantees that we make for the repayment of Indebtedness of any Subsidiary or guarantees by any Subsidiary of the repayment of Indebtedness of any entity, including Indebtedness of Atmos Energy Marketing, LLC.

“Non-Recourse Indebtedness” means, at any time, Indebtedness incurred after the date of the indenture by us or a Restricted Subsidiary in connection with the acquisition of property or assets by us or a Restricted Subsidiary or the financing of the construction of or improvements on property, whenever acquired, provided that, under the terms of this Indebtedness and under applicable law, the recourse at the time and thereafter of the lenders with respect to this Indebtedness is limited to the property or assets so acquired, or the construction or improvements, including Indebtedness as to which a performance or completion guarantee or similar undertaking was initially applicable to the Indebtedness or the related property or assets if the guarantee or similar undertaking has been satisfied and is no longer in effect. Indebtedness which is otherwise Non-Recourse Indebtedness will not lose its character as Non-Recourse Indebtedness because there is recourse to us, any subsidiary of ours or any other person for (a) environmental or tax warranties and indemnities and such other

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representations, warranties, covenants and indemnities as are customarily required in such transactions or (b) indemnities for and liabilities arising from fraud, misrepresentation, misapplication or non-payment of rents, profits, insurance and condemnation proceeds and other sums actually received from secured assets to be paid to the lender, waste and mechanics' liens or similar matters.

"Principal Property" means any natural gas distribution property located in the United States, except any property that in the opinion of our board of directors is not of material importance to the total business conducted by us and of our consolidated Subsidiaries.

"Restricted Subsidiary" means any Subsidiary the amount of Consolidated Net Tangible Assets of which constitutes more than 10% of the aggregate amount of Consolidated Net Tangible Assets of us and our Subsidiaries.

"Sale and Leaseback Transaction" means any arrangement with any person in which we or any Restricted Subsidiary leases any Principal Property that has been or is to be sold or transferred by us or the Restricted Subsidiary to that person, other than any such arrangement involving:

- a lease for a term, including renewals at the option of the lessee, of not more than three years or classified as an operating lease under generally accepted accounting principles;
- leases between us and a Restricted Subsidiary or between Restricted Subsidiaries; and
- leases of a Principal Property executed by the time of, or within 12 months after the latest of, the acquisition, the completion of construction or improvement, or the commencement of commercial operation, of the Principal Property, whichever is later.

"Subsidiary" of ours means:

- a corporation, a majority of whose Capital Stock with rights, under ordinary circumstances, to elect directors is owned, directly or indirectly, at the date of determination, by us, by one or more of our Subsidiaries or by us and one or more of our Subsidiaries; or
- any other person, other than a corporation, in which at the date of determination we, one or more of our Subsidiaries or we and one or more of our Subsidiaries, directly or indirectly, have at least a majority ownership and power to direct the policies, management and affairs of that person.

Consolidation, Merger or Sale of Assets. Under the terms of the indenture, we will be generally permitted to consolidate with or merge into another entity. We will also be permitted to sell or transfer our assets substantially as an entirety to another entity. However, we may not take any of these actions unless all of the following conditions are met:

- the resulting entity, or the person to which such assets will have been sold or transferred, must agree to be legally responsible for all our obligations relating to the debt securities and the indenture;
- the transaction must not cause a default or an Event of Default, or an event that with notice or lapse of time or both would become an Event of Default, as described below;
- the resulting entity, or the person to which such assets will have been sold or transferred, must be organized under the laws of the United States or one of the states or the District of Columbia; and
- we must deliver an officers' certificate and legal opinion to the trustee with respect to the transaction.

In the event that we engage in one of these transactions and comply with the conditions listed above, we would be discharged from all our obligations and covenants under the indenture and all obligations under the Outstanding Securities, with the successor corporation or person succeeding to our obligations and covenants.

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In the event that we engage in one of these transactions, the indenture provides that, if any Principal Property or Restricted Securities would thereupon become subject to any Lien securing the Indebtedness, the debt securities, other than debt securities not entitled to the benefits of specified covenants, must be secured, as to such Principal Property or Restricted Securities, equally and ratably with (or prior to or, in the case of debt securities that are subordinated in right of payment to the Indebtedness secured by such Lien or in the case of other Indebtedness of ours that is subordinated to the debt securities, on a subordinated basis to such Lien securing) the Indebtedness or obligations that upon the occurrence of such transaction would become secured by the Lien, unless the Lien could be created under the indenture without equally and ratably securing the debt securities (or, in the case of debt securities that are subordinated in right of payment to the Indebtedness secured by such Lien, on a subordinated basis to such Lien).

Modification or Waiver

There are two types of changes that we can make to the indenture and the debt securities.

Changes Requiring Approval. With the approval of the holders of at least a majority in principal amount of all outstanding debt securities of each series affected (including any such approvals obtained in connection with a tender or exchange offer for outstanding debt securities), we may make any changes, additions or deletions to any provisions of the indenture applicable to the affected series, or modify the rights of the holders of the debt securities of the affected series. However, without the consent of each holder affected, we cannot:

- change the stated maturity of the principal of, any premium on, or the interest on a debt security;
- reduce the principal amount, any premium on, or the rate of interest on a debt security;
- change any of our obligations to pay Additional Amounts;
- reduce the amount payable upon acceleration of maturity following the default of a debt security whose principal amount payable at stated maturity may be more or less than its principal face amount at original issuance or an original issue discount security;
- adversely affect any right of repayment at the holder's option;
- change the place of payment of a debt security;
- impair the holder's right to sue for payment;
- adversely affect any right to convert or exchange a debt security;
- reduce the percentage of holders of debt securities whose consent is needed to modify or amend the indenture; or
- modify certain provisions of the indenture dealing with suits for enforcement of payment by the trustee or modification and waiver, except to increase any percentage of consents required to amend the indenture or for any waiver, or to modify the provisions of the indenture dealing with the unconditional right of the holders of the debt securities to receive principal, premium, if any, and interest.

Changes Not Requiring Approval. The second type of change does not require any vote by the holders of the debt securities. This type is limited to clarifications and certain other changes that would not adversely affect holders of the outstanding debt securities in any material respect. Additionally, we do not need any approval to make any change that affects only debt securities to be issued under the indenture after the changes take effect.

Further Details Concerning Voting. When taking a vote, we will use the following rules to decide how much principal amount to attribute to a debt security:

- for original issue discount securities, we will use the principal amount that would be due and payable on the voting date if the maturity of the debt securities were accelerated to that date because of a default; and
- for debt securities whose principal amount is not known (for example, because it is based on an index) we will use a special rule for that debt security described in the applicable prospectus supplement.

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Debt securities will not be considered outstanding, and therefore not eligible to vote, if we have deposited or set aside in trust money for their payment or redemption. Debt securities will also not be eligible to vote if they have been fully defeased as described later under "Defeasance and Covenant Defeasance."

Book-entry and other indirect holders should consult their banks or brokers for information on how approval may be granted or denied if we seek to change the indenture or the debt securities or request a waiver.

Events of Default

Holders of debt securities will have special rights if an Event of Default occurs as to the debt securities of their series that is not cured, as described later in this subsection. Please refer to the applicable prospectus supplement for information about any changes to the Events of Default, including any addition of a provision providing event risk or similar protection.

What is an Event of Default? The term "Event of Default" as to the debt securities of a series means any of the following:

- we do not pay interest on a debt security of the series within 30 days of its due date;
- we do not pay the principal of or any premium, if any, on a debt security of the series at its maturity;
- we do not deposit any sinking fund payment when and as due by the terms of any debt securities requiring such payment;
- we remain in breach of a covenant or agreement in the indenture, other than a covenant or agreement not for the benefit of the series, for 60 days after we receive written notice stating that we are in breach from the trustee or the holders of at least 25 percent of the principal amount of the debt securities of the series;
- we or a Restricted Subsidiary is in default under any matured or accelerated agreement or instrument under which we have outstanding indebtedness for borrowed money or guarantees, which individually is in excess of \$25,000,000, and we have not cured any acceleration within 30 days after we receive notice of this default from the trustee or the holders of at least 25 percent of the principal amount of the debt securities of the series, unless prior to the entry of judgment for the trustee, we or the Restricted Subsidiary remedy the default or the default is waived by the holders of the indebtedness;
- we file for bankruptcy or other events of bankruptcy, insolvency or reorganization occur; or
- any other Event of Default provided for the benefit of debt securities of the series.

An Event of Default for a particular series of debt securities will not necessarily constitute an Event of Default for any other series of debt securities issued under the indenture.

The trustee may withhold notice to the holders of debt securities of a particular series of any default if it considers its withholding of notice to be in the interest of the holders of that series, except that the trustee may not withhold notice of a default in the payment of the principal of, any premium on, or the interest on the debt securities or in the payment of any sinking fund installment with respect to the debt securities.

Remedies if an Event of Default Occurs. If an event of default has occurred and is continuing, the trustee or the holders of at least 25 percent in principal amount of the debt securities of the affected series may declare the entire principal amount and all accrued interest of all the debt securities of that series to be due and immediately payable by notifying us, and the trustee, if the holders give notice, in writing. This is called a declaration of acceleration of maturity.

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If the maturity of any series of debt securities is accelerated and a judgment for payment has not yet been obtained, the holders of a majority in principal amount of the debt securities of that series may cancel the acceleration if all events of default other than the non-payment of principal or interest on the debt securities of that series that have become due solely by a declaration of acceleration are cured or waived, and we deposit with the trustee a sufficient sum of money to pay:

- all overdue interest on outstanding debt securities of that series;
- all unpaid principal and any premium, if any, of any outstanding debt securities of that series that has become due otherwise than by a declaration of acceleration, and interest on the unpaid principal and any premium, if any;
- all interest on such overdue interest; and
- all amounts paid or advanced by the trustee for that series and reasonable compensation of the trustee.

Except in cases of default, where the trustee has some special duties, the trustee is not required to take any action under the indenture at the request of any holders unless the holders offer the trustee reasonable protection from expenses and liability. This is called an indemnity. If reasonable indemnity is provided, the holders of a majority in principal amount of the outstanding debt securities of the relevant series may direct the time, method and place of conducting any lawsuit or other formal legal action seeking any remedy available to the trustee. The trustee may refuse to follow those directions if the directions conflict with any law or the indenture or expose the trustee to personal liability. No delay or omission in exercising any right or remedy will be treated as a waiver of that right, remedy or Event of Default.

Before a holder is allowed to bypass the trustee and bring his or her own lawsuit or other formal legal action or take other steps to enforce his or her rights or protect his or her interest relating to the debt securities, the following must occur:

- the holder must give the trustee written notice that an Event of Default has occurred and remains uncured;
- the holders of at least 25 percent in principal amount of all outstanding debt securities of the relevant series must make a written request that the trustee take action because of the default and must offer reasonable indemnity to the trustee against the cost and other liabilities of taking that action;
- the trustee must not have instituted a proceeding for 60 days after receipt of the above notice and offer of indemnity; and
- the holders of a majority in principal amount of the debt securities must not have given the trustee a direction inconsistent with the above notice during the 60-day period.

However, a holder is entitled at any time to bring a lawsuit for the payment of money due on his or her debt securities on or after the due date without complying with the foregoing.

Holders of a majority in principal amount of the debt securities of the affected series may waive any past defaults other than the following:

- the payment of principal, any premium, or interest on any debt security; or
- in respect of a covenant that under the indenture cannot be modified or amended without the consent of each holder affected.

Each year, we will furnish the trustee with a written statement of two of our officers certifying that, to their knowledge, we are in compliance with the indenture and the debt securities, or else specifying any default.

Book-entry and other indirect holders should consult their banks or brokers for information on how to give notice or direction to or make a request of the trustee and how to declare or cancel an acceleration.

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Unless we provide otherwise in the applicable prospectus supplement, the provisions for full defeasance and covenant defeasance described below apply to each series of debt securities. In general, we expect these provisions to apply to each debt security that is not a floating rate or indexed debt security.

Full Defeasance. If there is a change in U.S. federal tax law, as described below, we can legally release ourselves from all payment and other obligations on the debt securities, called “full defeasance,” if we put in place the following arrangements for you to be repaid:

- we must deposit in trust for the benefit of all holders of the debt securities a combination of money and obligations issued or guaranteed by the U.S. government that will generate enough cash to make interest, principal and any other payments on the debt securities on their various due dates; and
- we must deliver to the trustee a legal opinion confirming that there has been a change in current federal tax law or an IRS ruling that lets us make the above deposit without causing you to be taxed on the debt securities any differently than if we did not make the deposit and just repaid the debt securities ourselves at maturity.

If we ever did accomplish defeasance, as described above, you would have to rely solely on the trust deposit for repayment of the debt securities. You could not look to us for repayment in the event of any shortfall. Conversely, the trust deposit would most likely be protected from claims of our lenders and other creditors if we ever become bankrupt or insolvent. If we accomplish a defeasance, we would retain only the obligations to register the transfer or exchange of the debt securities, to maintain an office or agency in respect of the debt securities and to hold moneys for payment in trust.

Covenant Defeasance. Under current federal tax law, we can make the same type of deposit described above and be released from any restrictive covenants in the indenture. This is called “covenant defeasance.” In that event, you would lose the protection of any such covenants but would gain the protection of having money and obligations issued or guaranteed by the U.S. government set aside in trust to repay the debt securities. In order to achieve covenant defeasance, we must do the following:

- deposit in trust for your benefit and the benefit of all other direct holders of the debt securities a combination of money and obligations issued or guaranteed by the U.S. government that will generate enough cash to make interest, principal and any other payments on the debt securities on their various due dates; and
- deliver to the trustee a legal opinion of our counsel confirming that, under current federal income tax law, we may make the deposit described above without causing you to be taxed on the debt securities any differently than if we did not make the deposit and just repaid the debt securities ourselves at maturity.

If we accomplish covenant defeasance, you can still look to us for repayment of the debt securities if there were a shortfall in the trust deposit or the trustee is prevented from making payment. In fact, if one of the remaining Events of Default occurred, such as our bankruptcy, and the debt securities became immediately due and payable, there may be a shortfall. Depending on the event causing the default, you may not be able to obtain payment of the shortfall.

Debt Securities Issued in Non-Global Form

If any debt securities cease to be issued in global form, they will be issued:

- only in fully registered form;
- without interest coupons; and
- unless we indicate otherwise in the prospectus supplement, in denominations of \$2,000 and amounts that are integral multiples of \$1,000 in excess thereof.

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Holders may exchange their debt securities that are not in global form for debt securities of smaller denominations or combined into fewer debt securities of larger denominations, as long as the total principal amount is not changed.

Holders may exchange or transfer their debt securities at the office of the trustee. We may appoint the trustee to act as our agent for registering debt securities in the names of holders transferring debt securities, or we may appoint another entity to perform these functions or perform them ourselves.

Holders will not be required to pay a service charge to transfer or exchange their debt securities, but they may be required to pay for any tax or other governmental charge associated with the transfer or exchange. The transfer or exchange will be made only if our transfer agent is satisfied with the holder's proof of legal ownership.

If we have designated additional transfer agents for a holder's debt security, they will be named in the applicable prospectus supplement. We may appoint additional transfer agents or cancel the appointment of any particular transfer agent. We may also approve a change in the office through which any transfer agent acts.

If any debt securities are redeemable and we redeem less than all those debt securities, we may stop the transfer or exchange of those debt securities during the period beginning 15 days before the day we mail the notice of redemption and ending on the day of that mailing, in order to freeze the list of holders to prepare the mailing. We may also refuse to register transfers or exchanges of any debt securities selected for redemption, except that we will continue to permit transfers and exchanges of the unredeemed portion of any debt security that will be partially redeemed.

If a debt security is issued as a global security, only the depository will be entitled to transfer and exchange the debt security as described in this section, since it will be the sole holder of the debt security.

Payment Mechanics

Who Receives Payment? If interest is due on a debt security on an interest payment date, we will pay the interest to the person or entity in whose name the debt security is registered at the close of business on the regular record date, discussed below, relating to the interest payment date. If interest is due at maturity but on a day that is not an interest payment date, we will pay the interest to the person or entity entitled to receive the principal of the debt security. If principal or another amount besides interest is due on a debt security at maturity, we will pay the amount to the holder of the debt security against surrender of the debt security at a proper place of payment, or, in the case of a global security, in accordance with the applicable policies of the depository.

Payments on Global Securities. We will make payments on a global security in accordance with the applicable policies of the depository as in effect from time to time. Under those policies, we will pay directly to the depository, or its nominee, and not to any indirect holders who own beneficial interests in the global security. An indirect holder's right to those payments will be governed by the rules and practices of the depository and its participants, as described above under "What is a Global Security?"

Payments on Non-Global Securities. For a debt security in non-global form, we will pay interest that is due on an interest payment date by check mailed on the interest payment date to the holder at his or her address shown on the trustee's records as of the close of business on the regular record date. We will make all other payments by check, at the paying agent described below, against surrender of the debt security. We will make all payments by check in next-day funds; for example, funds that become available on the day after the check is cashed.

Alternatively, if a non-global security has a face amount of at least \$1,000,000 and the holder asks us to do so, we will pay any amount that becomes due on the debt security by wire transfer of immediately available funds to an account at a bank in New York City on the due date. To request wire payment, the holder must give the paying agent appropriate transfer instructions at least five business days before the requested wire payment is

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due. In the case of any interest payment due on an interest payment date, the instructions must be given by the person who is the holder on the relevant regular record date. In the case of any other payment, we will make payment only after the debt security is surrendered to the paying agent. Any wire instructions, once properly given, will remain in effect unless and until new instructions are given in the manner described above.

Regular Record Dates. We will pay interest to the holders listed in the trustee's records as the owners of the debt securities at the close of business on a particular day in advance of each interest payment date. We will pay interest to these holders if they are listed as the owner even if they no longer own the debt security on the interest payment date. That particular day, usually about two weeks in advance of the interest payment date, is called the "regular record date" and will be identified in the prospectus supplement.

Payment When Offices Are Closed. If any payment is due on a debt security on a day that is not a business day, we will make the payment on the next business day. Payments postponed to the next business day in this situation will be treated under the indenture as if they were made on the original due date. A postponement of this kind will not result in a default under any debt security or the indenture, and no interest will accrue on the postponed amount from the original due date to the next business day.

Paying Agents. We may appoint one or more financial institutions to act as our paying agents, at whose designated offices debt securities in non-global form may be surrendered for payment at their maturity. We call each of those offices a paying agent. We may add, replace or terminate paying agents from time to time. We may also choose to act as our own paying agent. Initially, we have appointed the trustee, at its corporate trust office in New York City, as the paying agent. We must notify you of changes in the paying agents.

Book-entry and other indirect holders should consult their banks or brokers for information on how they will receive payments on their debt securities.

The Trustee Under the Indenture

U.S. Bank National Association is the trustee under the indenture for our debt securities. We will identify any other entity acting as the trustee for a series of debt securities that we may offer in the prospectus supplement for the offering of such debt securities.

The trustee may resign or be removed with respect to one or more series of debt securities and a successor trustee may be appointed to act with respect to these series.

DESCRIPTION OF COMMON STOCK**General**

Our authorized capital stock consists of 200,000,000 shares of common stock, no par value, of which 102,208,340 shares were outstanding on March 24, 2016. Each of our shares of common stock is entitled to one vote on all matters voted upon by shareholders. Our shareholders do not have cumulative voting rights. Our issued and outstanding shares of common stock are fully paid and nonassessable. There are no redemption or sinking fund provisions applicable to the shares of our common stock, and such shares are not entitled to any preemptive rights. Since we are incorporated in both Texas and Virginia, we must comply with the laws of both states when issuing shares of our common stock.

Holders of our shares of common stock are entitled to receive such dividends as may be declared from time to time by our board of directors from our assets legally available for the payment of dividends and, upon our liquidation, a pro rata share of all of our assets available for distribution to our shareholders.

American Stock Transfer & Trust Company is the registrar and transfer agent for our common stock.

Table of Contents**Charter and Bylaws Provisions**

Some provisions of our articles of incorporation and bylaws may be deemed to have an “anti-takeover” effect. The following description of these provisions is only a summary, and we refer you to our articles of incorporation and bylaws for more information. Our articles of incorporation and bylaws are included as exhibits to our annual reports on Form 10-K filed with the SEC. See “Where You Can Find More Information.”

Cumulative Voting. Our articles of incorporation prohibit cumulative voting. In general, in the absence of cumulative voting, one or more persons who hold a majority of our outstanding shares can elect all of the directors who are subject to election at any meeting of shareholders.

Removal of Directors. Our articles of incorporation and bylaws also provide that our directors may be removed only for cause and upon the affirmative vote of the holders of at least 75 percent of the shares then entitled to vote at an election of directors.

Fair Price Provisions. Article VII of our articles of incorporation provides certain “Fair Price Provisions” for our shareholders. Under Article VII, a merger, consolidation, sale of assets, share exchange, recapitalization or other similar transaction, between us or a company controlled by or under common control with us and any individual, corporation or other entity which owns or controls 10 percent or more of our voting capital stock, would be required to satisfy the condition that the aggregate consideration per share to be received in the transaction for each class of our voting capital stock be at least equal to the highest per share price, or equivalent price for any different classes or series of stock, paid by the 10 percent shareholder in acquiring any of its holdings of our stock. If a proposed transaction with a 10 percent shareholder does not meet this condition, then the transaction must be approved by the holders of at least 75 percent of the outstanding shares of voting capital stock held by our shareholders other than the 10 percent shareholder, unless a majority of the directors who were members of our board immediately prior to the time the 10 percent shareholder involved in the proposed transaction became a 10 percent shareholder have either:

- expressly approved in advance the acquisition of the outstanding shares of our voting capital stock that caused the 10 percent shareholder to become a 10 percent shareholder; or
- approved the transaction either in advance of or subsequent to the 10 percent shareholder becoming a 10 percent shareholder.

The provisions of Article VII may not be amended, altered, changed, or repealed except by the affirmative vote of at least 75 percent of the votes entitled to be cast thereon at a meeting of our shareholders duly called for consideration of such amendment, alteration, change, or repeal. In addition, if there is a 10 percent shareholder, such action must also be approved by the affirmative vote of at least 75 percent of the outstanding shares of our voting capital stock held by the shareholders other than the 10 percent shareholder.

Shareholder Proposals and Director Nominations. Our shareholders can submit shareholder proposals and nominate candidates for the board of directors if the shareholders follow the advance notice procedures described in our bylaws.

Shareholder proposals (other than those sought to be included in our proxy statement) must be submitted to our corporate secretary at least 60 days, but not more than 85 days, before the annual meeting; provided, however, that if less than 75 days’ notice or prior public disclosure of the date of the annual meeting is given or made to shareholders, notice by the shareholder to be timely must be received by our corporate secretary no later than the close of business on the 25th day following the day on which such notice of the date of the annual meeting was provided or such public disclosure was made. The notice must include a description of the proposal, the shareholder’s name and address and the number of shares held, and all other information which would be required to be included in a proxy statement filed with the SEC if the shareholder were a participant in a solicitation subject to the SEC’s proxy rules. To be included in our proxy statement for an annual meeting, our corporate secretary must receive the proposal at least 120 days prior to the anniversary of the date we mailed the proxy statement for the prior year’s annual meeting.

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To nominate directors, shareholders must submit a written notice to our corporate secretary at least 60 days, but not more than 85 days, before a scheduled meeting; provided, however, that if less than 75 days' notice or prior public disclosure of the date of the annual meeting is given or made to shareholders, such nomination shall have been received by our corporate secretary no later than the close of business on the 25th day following the day on which such notice of the date of the annual meeting was mailed or such public disclosure was made. The notice must include the name and address of the shareholder and of the shareholder's nominee, the number of shares held by the shareholder, a representation that the shareholder is a holder of record of common stock entitled to vote at the meeting, and that the shareholder intends to appear in person or by proxy to nominate the persons specified in the notice, a description of any arrangements between the shareholder and the shareholder's nominee, information about the shareholder's nominee required by the SEC and the written consent of the shareholder's nominee to serve as a director.

Shareholder proposals and director nominations that are late or that do not include all required information may be rejected. This could prevent shareholders from bringing certain matters before an annual or special meeting or making nominations for directors.

PLAN OF DISTRIBUTION

We may sell the securities offered by this prospectus and a prospectus supplement as follows:

- through agents;
- to or through underwriters;
- through dealers;
- directly by us to purchasers;
- in "at the market offerings," within the meaning of Rule 415(a)(4) of the Securities Act; or
- through a combination of any such methods of sale.

We, directly or through agents or dealers, may sell, and the underwriters may resell, the securities in one or more transactions, including:

- transactions on the New York Stock Exchange or any other organized market where the securities may be traded;
- in the over-the-counter market;
- in negotiated transactions; or
- through a combination of any such methods of sale.

The securities may be sold at a fixed price or prices which may be changed, at market prices prevailing at the time of sale, at prices related to such prevailing market prices or at negotiated prices.

We may designate underwriters or agents to solicit purchases of shares of our common stock for the period of their appointment and to sell securities on a continuing basis, including pursuant to "at-the-market offerings." We will do so pursuant to the terms of a distribution agreement between us and the underwriters or agents. If we engage in at-the-market sales pursuant to a distribution agreement, we will issue and sell the shares to or through one or more underwriters or agents, which may act on an agency basis or on a principal basis. During the term of any such distribution agreement, we may sell shares on a daily basis in exchange transactions or otherwise as we agree with the underwriters or agents. The distribution agreement may provide that any shares of our common stock sold will be sold at prices related to the then prevailing market prices for our securities. Therefore, exact figures regarding net proceeds to us or commissions to be paid are impossible to determine and will be described

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in a prospectus supplement. The terms of each such distribution agreement will be set forth in more detail in a prospectus supplement to this prospectus. To the extent that any named underwriter or agent acts as principal pursuant to the terms of a distribution agreement, or if we offer to sell shares of our common stock through another broker dealer acting as underwriter, then such named underwriter may engage in certain transactions that stabilize, maintain or otherwise affect the price of our shares. We will describe any such activities in the prospectus supplement relating to the transaction. To the extent that any named broker dealer or agent acts as agent on a best efforts basis pursuant to the terms of a distribution agreement, such broker dealer or agent will not engage in any such stabilization transactions.

Agents designated by us from time to time may solicit offers to purchase the securities. We will name any such agent involved in the offer or sale of the securities and set forth any commissions payable by us to such agent in a prospectus supplement relating to any such offer and sale of securities. Unless otherwise indicated in the prospectus supplement, any such agent will be acting on a best efforts basis for the period of its appointment. Any such agent may be deemed to be an underwriter of the securities, as that term is defined in the Securities Act.

If underwriters are used in the sale of securities, securities will be acquired by the underwriters for their own account and may be resold from time to time in one or more transactions. Securities may be offered to the public either through underwriting syndicates represented by one or more managing underwriters or directly by one or more firms acting as underwriters. If an underwriter or underwriters are used in the sale of securities, we will execute an underwriting agreement with such underwriter or underwriters at the time an agreement for such sale is reached. We will set forth in the prospectus supplement the names of the specific managing underwriter or underwriters, as well as any other underwriters, and the terms of the transactions, including compensation of the underwriters and dealers. Such compensation may be in the form of discounts, concessions or commissions. Underwriters and others participating in any offering of securities may engage in transactions that stabilize, maintain or otherwise affect the price of such securities. We will describe any such activities in the prospectus supplement.

We may elect to list any class or series of securities on any exchange, but we are not currently obligated to do so. It is possible that one or more underwriters, if any, may make a market in a class or series of securities, but the underwriters will not be obligated to do so and may discontinue any market making at any time without notice. We cannot give any assurance as to the liquidity of the trading market for any of the securities we may offer.

If a dealer is used in the sale of the securities, we or an underwriter will sell such securities to the dealer, as principal. The dealer may then resell such securities to the public at varying prices to be determined by such dealer at the time of resale. The prospectus supplement will set forth the name of the dealer and the terms of the transactions.

We may directly solicit offers to purchase the securities, and we may sell directly to institutional investors or others. These persons may be deemed to be underwriters within the meaning of the Securities Act with respect to any resale of the securities. The prospectus supplement will describe the terms of any such sales, including the terms of any bidding, auction or other process, if used.

Agents, underwriters and dealers may be entitled under agreements which may be entered into with us to indemnification by us against specified liabilities, including liabilities under the Securities Act, or to contribution by us to payments they may be required to make in respect of such liabilities. The prospectus supplement will describe the terms and conditions of such indemnification or contribution. Some of the agents, underwriters or dealers, or their affiliates, may engage in transactions with or perform services for us and our subsidiaries in the ordinary course of their business.

Table of Contents**LEGAL MATTERS**

Gibson, Dunn & Crutcher LLP and Hunton & Williams LLP, Richmond, Virginia, have each rendered an opinion with respect to the validity of the securities that may be offered under this prospectus. We filed these opinions as exhibits to the registration statement of which this prospectus is a part. If counsel for any underwriters passes on legal matters in connection with an offering made under this prospectus, we will name that counsel in the prospectus supplement relating to that offering.

EXPERTS

The consolidated financial statements of Atmos Energy appearing in our Annual Report (Form 10-K) for the fiscal year ended September 30, 2015 (including the schedule appearing therein), and the effectiveness of Atmos Energy's internal control over financial reporting as of September 30, 2015 have been audited by Ernst & Young LLP, independent registered public accounting firm, as set forth in their reports thereon, included therein, and incorporated herein by reference. Such consolidated financial statements are incorporated herein by reference in reliance upon such reports given on the authority of such firm as experts in accounting and auditing.

With respect to the unaudited condensed consolidated interim financial information of Atmos Energy for the three-month periods ended December 31, 2015 and 2014, incorporated by reference in this Prospectus, Ernst & Young LLP reported that they have applied limited procedures in accordance with professional standards for a review of such information. However, their separate report dated February 2, 2016, included in Atmos Energy's Quarterly Report on Form 10-Q for the quarterly period ended December 31, 2015, and incorporated herein by reference, states that they did not audit and they do not express an opinion on that interim financial information. Accordingly, the degree of reliance on their report on such information should be restricted in light of the limited nature of the review procedures applied. Ernst & Young LLP is not subject to the liability provisions of Section 11 of the Securities Act of 1933 (the "Act") for their report on the unaudited interim financial information because that report is not a "report" or a "part" of the Registration Statement prepared or certified by Ernst & Young LLP within the meaning of Sections 7 and 11 of the Act.

WHERE YOU CAN FIND MORE INFORMATION

We file annual, quarterly and current reports, proxy statements and other information with the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the "Exchange Act"). You may read and copy this information at the Public Reference Room of the SEC, 100 F Street, N.E., Washington, D.C. 20549, at prescribed rates. You may obtain information on the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330.

The SEC also maintains a website that contains reports, proxy statements and other information about issuers, like us, who file electronically with the SEC. The address of that site is www.sec.gov. Unless specifically listed below under "Incorporation of Certain Documents by Reference" the information contained on the SEC website is not incorporated by reference into this prospectus.

You can also inspect reports, proxy statements and other information about us at the offices of the New York Stock Exchange, Inc., 11 Wall Street, New York, New York 10005.

We have filed with the SEC a registration statement on Form S-3, of which this prospectus is a part, which registers the securities we are offering. The registration statement, including the attached exhibits and schedules, contains additional relevant information about us and the securities offered. The rules and regulations of the SEC allow us to omit certain information included in the registration statement from this prospectus.

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INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE

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

We incorporate by reference into this prospectus the documents listed below and any future filings we make with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act prior to the termination of our offering of securities. These additional documents include periodic reports, such as annual reports on Form 10-K and quarterly reports on Form 10-Q, and current reports on Form 8-K (other than information furnished under Items 2.02 and 7.01 or corresponding information furnished under Item 9.01 as an exhibit, which is deemed not to be incorporated by reference in this prospectus), as well as proxy statements (other than information identified in them as not incorporated by reference). You should review these filings as they may disclose a change in our business, prospects, financial condition or other affairs after the date of this prospectus.

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

- Our annual report on Form 10-K for the year ended September 30, 2015;
- Our quarterly report on Form 10-Q for the three-month period ended December 31, 2015;
- Our current reports on Form 8-K filed with the SEC on October 1, 2015, November 4, 2015 (Item 5.02 only), February 5, 2016 and February 29, 2016; and
- The following pages and captioned text contained in our definitive proxy statement for the annual meeting of shareholders on February 3, 2016 and incorporated into our annual report on Form 10-K: pages 9 through 13 under the captions “*Corporate Governance and Other Board Matters — Independence of Directors*” and “*— Related Person Transactions*,” pages 14 through 17 under the captions “*Corporate Governance and Other Board Matters — Committees of the Board of Directors*,” “*— Independence of Audit Committee Members, Financial Literacy and Audit Committee Financial Experts*,” and “*— Other Board and Board Committee Matters — Human Resources Committee Interlocks and Insider Participation*,” page 19 through 25 under the caption “*Proposal One — Election of Directors — Nominees for Director*,” pages 25 to 28 under the caption “*Director Compensation*,” pages 29 to 31 under the caption “*Beneficial Ownership of Common Stock*,” page 41 under the caption “*Proposal Four — Ratification of Appointment of Independent Registered Public Accounting Firm — Audit Committee Pre-Approval Policy*,” page 45 under the caption “*Human Resources Committee Report*,” pages 46 through 59 under the caption “*Compensation Discussion and Analysis*,” and pages 60 through 75 under the caption “*Named Executive Officer Compensation*.”

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

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

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

Our website is www.atmosenergy.com; any information on or connected to our website is not part of this prospectus.

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\$750,000,000



Atmos Energy Corporation

\$500,000,000 3.000% Senior Notes due 2027

\$250,000,000 4.125% Senior Notes due 2044

PROSPECTUS SUPPLEMENT

Joint Book-Running Managers

**BNP PARIBAS
Mizuho Securities**

Credit Agricole CIB

J.P. Morgan

MUFG

Wells Fargo Securities

US Bancorp

Co-Managers

BB&T Capital Markets

CIBC Capital Markets

Regions Securities LLC

TD Securities

June 5, 2017



Filed Pursuant to Rule 424(b)(5)
 Registration No. 333-210424

CALCULATION OF REGISTRATION FEE

Title of each Class of Securities to be Registered	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee ⁽¹⁾
Common Stock, (no par value per share)	\$200,000,000	\$20,140

⁽¹⁾ Calculated in accordance with 457(r) under the Securities Act of 1933, as amended.

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Prospectus supplement
(To prospectus dated March 28, 2016)



Atmos Energy Corporation

Common stock

Having an Aggregate Offering Price of up to \$200,000,000

This prospectus supplement and the accompanying base prospectus relate to the offer and sale from time to time of shares of common stock of Atmos Energy Corporation having an aggregate offering price of up to \$200,000,000 through Goldman, Sachs & Co., Merrill Lynch, Pierce, Fenner & Smith Incorporated and Morgan Stanley & Co. LLC as our sales agents (the "sales agents"). These sales will be made over a period of time and from time to time in transactions at then-current prices, pursuant to an equity distribution agreement between us and the sales agents.

Sales of common stock under this prospectus supplement, if any, will be made by means of ordinary brokers' transactions through the facilities of the New York Stock Exchange (the "NYSE"), at market prices, in block transactions or as otherwise agreed between us and the sales agents. The sales agents are not required to sell any specific dollar amount of shares of common stock but will use their commercially reasonable efforts, as our agents and subject to the terms of the equity distribution agreement, to sell the shares offered as instructed by us.

The compensation to the sales agents for sales of common stock will be a fixed commission rate of 1.0% of the gross sales price per share. See "Plan of Distribution" beginning on page S-12 for additional information regarding the compensation to be paid to the sales agents. The net proceeds from any sales under this prospectus supplement will be used as described under "Use of Proceeds."

Our common stock is listed on the NYSE under the symbol "ATO." The last reported sales price of our common stock on March 24, 2016 was \$72.38.

Investing in our common stock involves risks. See "Risk Factors" beginning on page S-3 of this prospectus supplement and page 2 of the accompanying prospectus.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus supplement. Any representation to the contrary is a criminal offense.

Goldman, Sachs & Co. **BofA Merrill Lynch** **Morgan Stanley**

The date of this prospectus supplement is March 28, 2016

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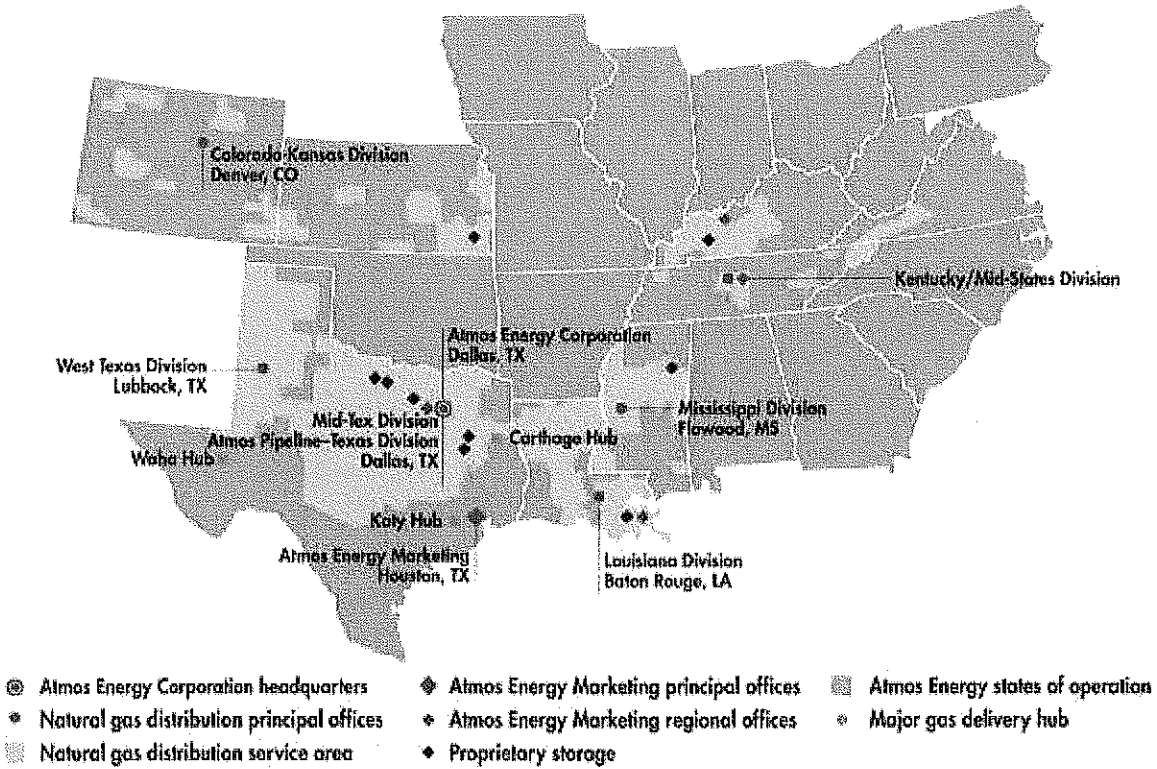


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**IMPORTANT NOTICE ABOUT INFORMATION IN THIS
PROSPECTUS SUPPLEMENT AND THE ACCOMPANYING PROSPECTUS**

This document consists of two parts. The first part is this prospectus supplement, which describes the specific terms of this offering of our common stock and also adds to and updates information contained in the accompanying prospectus and the documents incorporated by reference in this prospectus supplement and the accompanying prospectus. The second part is the accompanying prospectus, dated March 28, 2016, which gives more general information, some of which does not apply to this offering. To the extent there is a conflict between the information contained in this prospectus supplement, the information contained in the accompanying prospectus or the information contained in any document incorporated by reference herein or therein, the information contained in the most recent document shall control. This prospectus supplement and the accompanying prospectus are a part of a registration statement that we have filed with the Securities and Exchange Commission (the "SEC") using the SEC's shelf registration rules.

You should rely only on the information contained in or incorporated by reference in this prospectus supplement, the accompanying prospectus and any written communication from us or the sales agents specifying the final terms of this offering. Neither we nor any of the sales agents have authorized anyone to provide you with additional or different information. We take no responsibility for, and can provide no assurance as to the reliability of, any other information that others may give you. See "Incorporation of Certain Documents by Reference" and "Where You Can Find More Information" in the accompanying prospectus.

Neither Atmos Energy Corporation nor the sales agents are making an offer of this common stock in any jurisdiction where the offer is not permitted.

The information contained in or incorporated by reference in this document is accurate only as of the date of this prospectus supplement or the date of such incorporated documents, regardless of the time of delivery of this prospectus supplement or of any sale of common stock. Our business, financial condition, results of operations and prospects may have changed since those respective dates.

The terms "we," "our," "us," and "Atmos Energy" refer to Atmos Energy Corporation and its subsidiaries unless the context suggests otherwise. The term the "Company" refers to Atmos Energy Corporation and not its subsidiaries. The term "you" refers to a prospective investor. The abbreviations "Mcf" and "MMBtu" mean thousand cubic feet and million British thermal units, respectively.

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CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS

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

- our ability to continue to access the credit and capital markets to satisfy our liquidity requirements;
- regulatory trends and decisions, including the impact of rate proceedings before various state regulatory commissions;
- the impact of adverse economic conditions on our customers;
- the effects of inflation and changes in the availability and price of natural gas;
- market risks beyond our control, including commodity price volatility, counterparty creditworthiness or performance and interest rate risk;
- the concentration of our distribution, pipeline and storage operations in Texas;
- increased competition from energy suppliers and alternative forms of energy;
- adverse weather conditions;
- the capital-intensive nature of our regulated distribution business;
- increased costs of providing health care benefits along with pension and postretirement health care benefits and increased funding requirements;
- the inability to continue to hire, train and retain appropriate personnel;
- possible increased federal, state and local regulation of the safety of our operations;
- possible increased federal regulatory oversight and potential penalties;
- the impact of environmental regulations on our business;
- the impact of climate changes or related additional legislation or regulation in the future;
- the inherent hazards and risks involved in operating our distribution and pipeline and storage businesses;
- the threat of cyber-attacks or acts of cyber-terrorism that could disrupt our business operations and information technology systems;
- natural disasters, terrorist activities or other events; and
- other risks and uncertainties discussed in this prospectus supplement, any accompanying prospectus and our other filings with the SEC.

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

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For additional factors you should consider, please see "Risk Factors" on page S - 3 of this prospectus supplement, "Item 1A. Risk Factors" and "Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations" in our Annual Report on Form 10-K for the fiscal year ended September 30, 2015, and "Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations" in our Quarterly Report on Form 10-Q for the quarterly period ended December 31, 2015. See also "Incorporation of Certain Documents by Reference" in the accompanying prospectus.

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PROSPECTUS SUPPLEMENT SUMMARY

This summary does not contain all of the information that you should consider before investing in our common stock. You should read the following summary in conjunction with the more detailed information contained elsewhere in this prospectus supplement, the accompanying prospectus and the documents incorporated by reference in this prospectus supplement and the accompanying prospectus.

Atmos Energy Corporation

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

Our nonregulated businesses provide natural gas management, marketing, transportation and storage services to municipalities, local gas distribution companies, including certain of our natural gas distribution divisions, and industrial customers principally in the Midwest and Southeast.

We operate through the following three segments:

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

Recent Developments

On February 2, 2016, our Board of Directors declared a dividend of \$0.42 per share payable on March 7, 2016 to shareholders of record on February 22, 2016.

On February 26, 2016, Raphael G. Garza was elected to our Board of Directors, effective March 1, 2016. Mr. Garza was also appointed to serve as a member of the Audit Committee and Nominating and Corporate Governance Committee, also effective March 1, 2016.

Our address is 1800 Three Lincoln Centre, 5430 LBJ Freeway, Dallas, Texas 75240, and our telephone number is (972) 934-9227. Our website is www.atmosenergy.com; any information on or connected to our website is not part of this prospectus supplement or the accompanying prospectus.

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The Offering	
Common stock offered by us	Shares of common stock having an aggregate offering price of up to \$200,000,000.
Use of proceeds	We intend to use the net proceeds from this offering to repay short-term debt under our commercial paper program, to fund capital spending primarily to enhance the safety and reliability of our system and for general corporate purposes. See "Use of Proceeds."
Listing	Our common stock is listed on the NYSE under the symbol "ATO."
Risk Factors	Investing in our common stock involves risks. See "Risk Factors" on page S-3 of this prospectus supplement and other information included and incorporated by reference in this prospectus supplement and the accompanying prospectus for a discussion of the factors you should consider carefully before deciding to invest in our common stock.

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RISK FACTORS

Investing in our common stock involves risks. Our business is influenced by many factors that are difficult to predict and beyond our control and that involve uncertainties that may materially affect our results of operations, financial condition or cash flows, or the value of our common stock. These risks and uncertainties include those described below, as well as in the risk factors and other sections of the documents that are incorporated by reference in this prospectus supplement and the accompanying prospectus, including "Item 1A. Risk Factors" in our Annual Report on Form 10-K for the fiscal year ended September 30, 2015. You should carefully consider these risks and uncertainties and all of the information contained or incorporated by reference in this prospectus supplement and the accompanying prospectus before you invest in our common stock.

There may be future sales or other dilution of our equity, which may materially adversely affect the market price for shares of our common stock.

We are generally not restricted from issuing additional shares of common stock, including any securities that are convertible into or exchangeable for, or that represent the right to receive shares of common stock or any substantially similar securities. The market price for shares of our common stock could materially decline as a result of sales of shares of common stock or similar securities in the market made after such offering or the perception that such sales could occur.

The price and trading volume of our common stock may fluctuate significantly, and you could lose all or part of your investment.

The market price of our common stock on the New York Stock Exchange constantly changes and we expect that will continue. In the future, such market price may become highly volatile and subject to wide fluctuations due to our future performance or external factors. In addition, the trading volume of our common stock may fluctuate and cause significant price variations to occur. Volatility in the market price of our common stock may prevent you from being able to sell your shares at or above the price you paid for your shares of common stock. The market price for our common stock could fluctuate significantly for various reasons, including:

- our operating and financial performance and prospects;
- our quarterly or annual earnings or those of other companies in our industry;
- the public's reaction to our press releases, other public announcements and filings with the SEC;
- changes in earnings estimates or recommendations by securities analysts who track our common stock;
- market and industry perception of our success, or lack thereof, in pursuing our strategies;
- strategic actions by us or our competitors, such as acquisitions or joint ventures;
- changes in accounting standards, policies, guidance, interpretations or principles;
- arrival and departure of key personnel;
- changes in our capital structure; and
- changes in general market, economic and political conditions in the U.S. and global economies or financial markets.

In recent years, the stock market has experienced significant price and volume fluctuations. This volatility frequently has occurred without regard to the operating performance of the affected companies. Hence, the price of our common stock could fluctuate based upon factors that have little or nothing to do with us, and these fluctuations could materially reduce our share price.

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All of our debt obligations have priority over shares of our common stock, which would subordinate your rights to payment as a holder of our common stock in the event of a liquidation, dissolution or winding up.

In any liquidation, dissolution or winding up of Atmos Energy, shares of our common stock would rank below all debt claims against Atmos Energy. As a result, holders of shares of our common stock would not be entitled to receive any payment or other distribution of assets upon the liquidation, dissolution or winding up of Atmos Energy until after our obligations to our debt holders have been satisfied.

Although we have paid cash dividends on shares of our common stock in the past, we may not pay cash dividends or increase our dividends on shares of our common stock in the future.

Holders of shares of our common stock are entitled to receive only such dividends as our Board of Directors may declare out of funds legally available for such purpose. We have a history of paying dividends to our shareholders when sufficient cash is available. However, future cash dividends will depend upon our results of operations, financial condition, cash requirements, the need to maintain adequate capital levels or increase our dividends and other factors. Also, the amount of cash dividends that may be paid on our common stock is restricted by provisions contained in certain debt agreements. There can be no assurance that we will continue to pay dividends or increase our dividends even if the necessary financial conditions are met and if sufficient cash is available for distribution.

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USE OF PROCEEDS

We intend to use the net proceeds from this offering, after deducting the sales agents' commissions and our offering expenses, primarily to repay short-term debt outstanding under our \$1.25 billion commercial paper program, to fund capital spending primarily to enhance the safety and reliability of our system and for general corporate purposes. We use our commercial paper program to fund ongoing working capital needs, such as our seasonal requirements for gas supply, general corporate liquidity and capital expenditures. At March 24, 2016, we had \$710.15 million in principal amount of short-term debt outstanding under our commercial paper program, with a weighted average interest rate of 0.78% and a maturity of less than two months.

BUSINESS**Overview**

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

Our nonregulated businesses provide natural gas management, marketing, transportation and storage services to municipalities, local gas distribution companies, including certain of our natural gas distribution divisions, and industrial customers principally in the Midwest and Southeast.

Operating Segments

We operate the Company through the following three segments:

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

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Regulated Distribution Segment

Our regulated distribution segment is comprised of our six regulated natural gas distribution divisions, which serve approximately 3 million customers in eight states. This segment represents approximately 65 percent of our consolidated net income. The following table provides additional information about our service areas, presented in order of total rate base as of September 30, 2015.

Division	Service Areas
Mid-Tex	Texas, including the Dallas/Fort Worth Metroplex
Kentucky/Mid-States	Kentucky Tennessee Virginia
Louisiana	Louisiana
West Texas	Amarillo, Lubbock, Midland
Mississippi	Mississippi
Colorado-Kansas	Colorado Kansas

Revenues in this operating segment are established by regulatory authorities in the states in which we operate. These rates are intended to be sufficient to cover the costs of conducting business and to provide a reasonable return on invested capital. In addition, we transport natural gas for others through our distribution system. Rates established by regulatory authorities often include cost adjustment mechanisms for costs that (i) are subject to significant price fluctuations compared to our other costs, (ii) represent a large component of our cost of service and (iii) are generally outside our control.

Purchased gas cost adjustment mechanisms represent a common form of cost adjustment mechanism. Purchased gas cost adjustment mechanisms provide natural gas distribution companies a method of recovering purchased gas costs on an ongoing basis without filing a rate case because they provide a dollar-for-dollar offset to increases or decreases in natural gas distribution gas costs. Therefore, although substantially all of our regulated distribution operating revenues fluctuate with the cost of gas that we purchase, regulated distribution gross profit (which is defined as operating revenues less purchased gas cost) is generally not affected by fluctuations in the cost of gas.

Additionally, some jurisdictions have introduced performance-based ratemaking adjustments to provide incentives to natural gas distribution companies to minimize purchased gas costs through improved storage management and use of financial instruments to lock in gas costs. Under the performance-based ratemaking adjustment, purchased gas costs savings are shared between the utility and its customers.

Regulated Transmission and Storage Segment Overview

Our regulated pipeline segment consists of the pipeline and storage operations of our Atmos Pipeline—Texas Division (APT). APT is one of the largest intrastate pipeline operations in Texas with a heavy concentration in the established natural gas-producing areas of central, northern and eastern Texas, extending into or near the major producing areas of the Barnett Shale, the Texas Gulf Coast and the Permian Basin of West Texas. APT's primary business is providing firm transportation and storage services for our Mid-Tex Division and other LDC customers. APT also provides interruptible

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transportation, storage and ancillary services for third parties including industrial and electric generation customers as well as producers, marketers and other shippers. The regulated pipeline segment represents approximately 30 percent of our consolidated operations.

Gross profit earned from transportation and storage services by our Atmos Pipeline—Texas Division is subject to traditional ratemaking governed by the RRC. Rates are updated through annual filings made under Texas' Gas Reliability Infrastructure Program (GRIP) and Rider REV. GRIP allows us to include in our rates annually approved capital costs incurred in the prior calendar year provided that we file a complete rate case at least once every five years. APT's existing regulatory mechanisms allow certain transportation and storage services to be provided under market-based rates. Rider REV is an annual adjustment mechanism that adjusts the regulated rates for a portion of the variation in non-regulated annual revenues from a set base level.

Nonregulated Segment Overview

Our nonregulated operations are conducted through Atmos Energy Holdings, Inc. (AEH), a wholly-owned subsidiary of Atmos Energy Corporation, and typically represent approximately five percent of our consolidated net income. AEH's primary business is to buy, sell and deliver natural gas at competitive prices to approximately 1,000 customers located primarily in the Midwest and Southeast areas of the United States. AEH accomplishes this objective by aggregating and purchasing gas supply, arranging transportation and storage logistics and effectively managing commodity price risk. AEH also earns storage and transportation demand fees primarily from our regulated distribution operations in Louisiana and Kentucky. These demand fees are subject to regulatory oversight and are renewed periodically.

Other Regulation

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

The Federal Energy Regulatory Commission (FERC) allows, pursuant to Section 311 of the Natural Gas Policy Act, gas transportation services through our APT assets "on behalf of" interstate pipelines or local distribution companies served by interstate pipelines, without subjecting these assets to the jurisdiction of the FERC. Additionally, the FERC has regulatory authority over the sale of natural gas in the wholesale gas market and the use and release of interstate pipeline and storage capacity. The FERC also has authority to detect and prevent market manipulation and to enforce compliance with FERC's other rules, policies and orders by companies engaged in the sale, purchase, transportation or storage of natural gas in interstate commerce. We have taken what we believe are the necessary and appropriate steps to comply with these regulations.

Table of Contents**Competition**

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

Our regulated pipeline operations historically faced competition from other existing intrastate pipelines seeking to provide or arrange transportation, storage and other services for customers. In the last few years, several new pipelines have been completed, which has increased the level of competition in this segment of our business.

Within our nonregulated operations, Atmos Energy Marketing, LLC ("AEM") competes with other natural gas marketers to provide natural gas management and other related services primarily to smaller customers requiring higher levels of balancing, scheduling and other related management services. AEM experienced increased competition in recent years primarily from investment banks and major integrated oil and natural gas companies who offer lower cost, basic services. The increased competition has reduced margins most notably on its high-volume accounts.

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CERTAIN U.S. FEDERAL INCOME TAX CONSIDERATIONS FOR NON-U.S. HOLDERS

The following is a general discussion of certain U.S. federal income tax considerations with respect to the ownership and disposition of shares of our common stock applicable to non-U.S. Holders who acquire such shares in this offering and hold such shares as a capital asset (generally, property held for investment). For purposes of this discussion, a "non-U.S. Holder" generally means a beneficial owner of our common stock that is not, for U.S. federal income tax purposes, any of the following:

- a citizen or resident of the United States;
- a corporation created or organized in the United States or under the laws of the United States, any state thereof or the District of Columbia;
- an estate, the income of which is includible in gross income for U.S. federal income tax purposes regardless of its source; or
- a trust if (a) a court within the United States is able to exercise primary supervision over the administration of the trust and one or more U.S. persons have the authority to control all substantial decisions of the trust or (b) such trust has made a valid election to be treated as a U.S. person for U.S. federal income tax purposes.

This discussion is based on current provisions of the Internal Revenue Code of 1986, as amended from time to time (the "Code"), Treasury regulations promulgated thereunder, judicial opinions, published positions of the Internal Revenue Service (the "IRS"), and other applicable authorities, all of which are subject to change (possibly with retroactive effect). This discussion does not address all aspects of U.S. federal income taxation that may be important to a particular non-U.S. Holder in light of that non-U.S. Holder's individual circumstances, including Medicare taxes imposed on net investment income and the alternative minimum tax, nor does it address any aspect of U.S. federal estate and gift, state, local, or non-U.S. taxes. This discussion may not apply, in whole or in part, to particular non-U.S. Holders in light of their individual circumstances or to holders subject to special treatment under the U.S. federal income tax laws, such as:

- insurance companies;
- tax-exempt organizations;
- financial institutions;
- brokers or dealers in securities;
- controlled foreign corporations and corporations that accumulate earnings to avoid U.S. federal income tax;
- passive foreign investment companies;
- non-U.S. Holders that hold our common stock as part of a straddle, hedge, conversion transaction or other integrated investment;
- persons that own or are deemed to own, actually or constructively, more than 5% of our common stock for U.S. federal income tax purposes; and
- U.S. expatriates.

If a partnership (or other entity or arrangement treated as a partnership for U.S. federal income tax purposes) holds our common stock, the tax treatment of a partner will generally depend on the status of the partner and the activities of the partnership. Partners of a partnership holding our common stock should consult their tax adviser as to the particular U.S. federal income tax consequences applicable to them.

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We have not sought, and will not seek, any ruling from the IRS or any opinion of counsel with respect to the tax consequences discussed herein, and there can be no assurance that the IRS will not take a position contrary to the tax consequences discussed below or that any position taken by the IRS would not be sustained.

EACH NON-U.S. HOLDER IS URGED TO CONSULT ITS TAX ADVISER REGARDING THE U.S. FEDERAL, STATE, LOCAL, AND NON-U.S. INCOME AND OTHER TAX CONSEQUENCES OF ACQUIRING, HOLDING AND DISPOSING OF OUR COMMON STOCK.

Dividends

In general, any distributions we make to a non-U.S. Holder with respect to its shares of our common stock that constitute dividends for U.S. federal income tax purposes will be subject to U.S. withholding tax at a rate of 30% of the gross amount, unless the non-U.S. Holder is eligible for a reduced rate of withholding tax under an applicable tax treaty and the non-U.S. Holder provides proper certification of its eligibility for such reduced rate (including providing a valid IRS Form W-8BEN or W-8BEN-E (or other applicable documentation)). A distribution will constitute a dividend for U.S. federal income tax purposes to the extent of our current or accumulated earnings and profits as determined for U.S. federal income tax purposes. Any distribution not constituting a dividend will be treated first as reducing the adjusted basis in the non-U.S. Holder's shares of our common stock and, to the extent it exceeds the adjusted basis in the non-U.S. Holder's shares of our common stock, as gain from the sale or exchange of such stock.

Dividends we pay to a non-U.S. Holder that are effectively connected with its conduct of a trade or business within the United States (and, if required by an applicable tax treaty, are attributable to a U.S. permanent establishment of such non-U.S. Holder) will not be subject to U.S. withholding tax, as described above, if the non-U.S. Holder complies with applicable certification and disclosure requirements (including providing a valid IRS Form W-8ECI). Instead, such dividends generally will be subject to U.S. federal income tax on a net income basis, in the same manner as if the non-U.S. Holder were a resident of the United States. Dividends received by a foreign corporation that are effectively connected with its conduct of a trade or business within the United States may also be subject to an additional branch profits tax at a rate of 30% (or such lower rate as may be specified by an applicable tax treaty).

Any distributions we make to a non-U.S. Holder with respect to its shares of our common stock will also be subject to the rules discussed below under the headings "Backup Withholding, Information Reporting and Other Reporting Requirements" and "Foreign Account Tax Compliance Act."

Gain on Sale or Other Disposition of Common Stock

In general, a non-U.S. Holder will not be subject to U.S. federal income tax on any gain realized upon the sale or other disposition of the non-U.S. Holder's shares of our common stock unless:

- the gain is effectively connected with a trade or business carried on by the non-U.S. Holder within the United States (and, if required by an applicable tax treaty, is attributable to a U.S. permanent establishment of such non-U.S. Holder);
- the non-U.S. Holder is an individual and is present in the United States for 183 days or more in the taxable year of disposition and certain other conditions are met; or
- we are or have been a U.S. real property holding corporation (a "USRPHC") for U.S. federal income tax purposes at any time within the shorter of the five-year period preceding such

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disposition or such non-U.S. Holder's holding period of our common stock. Even though we have significant U.S. real estate holdings, the Company believes that it currently does not qualify as a USRPHC for U.S. federal income tax purposes. Even if we are or become a USRPHC at a relevant time, a non-U.S. Holder who at no time actually or constructively owned more than 5% of the common stock generally would not be subject to U.S. federal income tax on the disposition of the common stock, provided that the common stock was regularly traded on an established securities market within the meaning of the applicable Treasury regulations.

Gain that is effectively connected with the conduct of a trade or business in the United States (or so treated) will generally be subject to U.S. federal income tax, net of certain deductions, at regular U.S. federal income tax rates. If the non-U.S. Holder is a foreign corporation, the branch profits tax described above also may apply to such effectively connected gain. An individual non-U.S. Holder who is subject to U.S. federal income tax because the non-U.S. Holder was present in the United States for 183 days or more during the year of sale or other disposition of our common stock will generally be subject to a flat 30% tax on the gain derived from such sale or other disposition, which may be offset by U.S.-source capital losses (assuming certain requirements are met, including timely filing of U.S. federal income tax returns with respect to such losses). Non-U.S. Holders should consult their tax advisers regarding the application of these rules to them, including if we are or become a USRPHC. In general, however, if we are or become a USRPHC then (A) certain non-U.S. Holders may be subject to tax on the net gain derived from the sale at applicable graduated U.S. federal income tax rates and in the manner applicable to U.S. persons, unless an applicable income tax treaty provides otherwise, and (B) a purchaser may be required to withhold 15% of the proceeds payable to a non-U.S. Holder from a sale or other taxable disposition of our common stock. Non-U.S. Holders should consult a tax adviser regarding potentially applicable income tax treaties that may provide for different rules than those set forth in this section. Any sale or other disposition with respect to a non-U.S. Holder's shares of our common stock will also be subject to the rules discussed below under the headings "Backup Withholding, Information Reporting and Other Reporting Requirements" and "Foreign Account Tax Compliance Act."

Backup Withholding, Information Reporting and Other Reporting Requirements

We must report annually to the IRS, and to each non-U.S. Holder, the amount of dividends paid to, and the tax withheld with respect to, each non-U.S. Holder. These reporting requirements apply regardless of whether withholding was reduced or eliminated by an applicable tax treaty. Copies of this information reporting may also be made available under the provisions of a specific tax treaty or agreement with the tax authorities in the country in which the non-U.S. Holder resides or is established.

A non-U.S. Holder will generally be subject to backup withholding for dividends on our common stock paid to such holder (at the applicable rate), unless such non-U.S. Holder certifies under penalties of perjury that, among other things, it is a non-U.S. Holder (and the payor does not have actual knowledge or reason to know that such holder is a U.S. person), and otherwise complies with all applicable legal requirements.

Information reporting and backup withholding generally are not required with respect to the amount of any proceeds from the sale or other disposition of our common stock by a non-U.S. Holder outside the United States through a foreign office of a foreign broker that does not have certain specified connections to the United States. However, if a non-U.S. Holder sells or otherwise disposes its shares of our common stock through a U.S. broker or the U.S. office of a foreign broker, the broker will generally be required to report the amount of proceeds paid to the non-U.S. Holder to the IRS and also backup withhold on that amount, unless such non-U.S. Holder provides appropriate certification to the broker of its status as a non-U.S. person or otherwise establishes an exemption (and the payor

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does not have actual knowledge or reason to know that such holder is a U.S. person). Information reporting will also apply if a non-U.S. Holder sells its shares of our common stock through a foreign broker deriving more than a specified percentage of its income from U.S. sources or having certain other connections to the United States, unless such broker has documentary evidence in its records that such non-U.S. Holder is a non-U.S. person and certain other conditions are met, or such non-U.S. Holder otherwise establishes an exemption (and the payor does not have actual knowledge or reason to know that such holder is a U.S. person).

Backup withholding is not an additional tax. Any amounts withheld under the backup withholding rules from a payment to a non-U.S. Holder can be credited against the non-U.S. Holder's U.S. federal income tax liability, if any, or refunded, provided that the required information is furnished to the IRS in a timely manner. Non-U.S. Holders should consult their tax advisors regarding the application of the information reporting and backup withholding rules to them.

Foreign Account Tax Compliance Act

Withholding taxes may be imposed under Sections 1471 to 1474 of the Code, the Treasury regulations promulgated thereunder and other official guidance (commonly referred to as "FATCA") on certain types of payments made to non-U.S. financial institutions and certain other non-U.S. entities. Specifically, a 30% withholding tax may be imposed on dividends on, or gross proceeds from the sale or other disposition of, our common stock paid to a "foreign financial institution" or a "non-financial foreign entity" (each as defined in the Code), unless those entities comply with certain requirements under the Code and applicable Treasury regulations, which requirements may be modified by an "intergovernmental agreement" entered into between the United States and an applicable foreign country. Future Treasury regulations or other official guidance may modify these requirements.

Under the applicable Treasury regulations, withholding under FATCA generally applies to payments of dividends on our common stock and the IRS has announced that withholding will apply to payments of gross proceeds from the sale or other disposition of such stock on or after January 1, 2019. The FATCA withholding tax will apply to all withholdable payments without regard to whether the beneficial owner of the payment would otherwise be entitled to an exemption from imposition of withholding tax pursuant to an applicable tax treaty with the United States or U.S. domestic law. Prospective investors should consult their tax advisors regarding the potential application of withholding under FATCA to their investment in our common stock.

PLAN OF DISTRIBUTION

We have entered into an equity distribution agreement with Goldman, Sachs & Co., Merrill Lynch, Pierce, Fenner & Smith Incorporated and Morgan Stanley & Co. LLC as our sales agents (the "sales agents"), under which we may offer and sell from time to time shares of common stock having an aggregate offering price of up to \$200,000,000. We will file the equity distribution agreement as an exhibit to a Current Report on Form 8-K, which will be incorporated by reference in this prospectus supplement. The sales, if any, of shares of common stock made under the equity distribution agreement will be made by means of ordinary brokers' transactions on the New York Stock Exchange (the "NYSE") at market prices, in block transactions, or as otherwise as agreed upon by the sales agents and us. The sales agents will not engage in any transactions that stabilize the price of our common stock.

Under the terms of the equity distribution agreement, we also may sell shares of common stock to one or more of our sales agents as principal for its own account at a price agreed upon at the time of sale. If we sell shares of common stock to a sales agent as principal, we will enter into a separate agreement with the sales agent, and we will describe this agreement in a separate prospectus supplement or pricing supplement.

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We will designate the maximum amount of common stock to be sold through the sales agents on a daily basis or otherwise as we and the sales agents agree and the minimum price per share at which such common stock may be sold. Subject to the terms and conditions of the equity distribution agreement, the sales agents will use their reasonable efforts to sell on our behalf all of the designated shares of common stock. We may instruct the sales agents not to sell any common stock if the sales cannot be effected at or above the price designated by us in any such instruction. We or the sales agents may suspend the offering of common stock at any time and from time to time by notifying the other party.

The sales agents will provide to us written confirmation following the close of trading on the NYSE each day in which shares of common stock are sold under the equity distribution agreement. Each confirmation will include the number of shares sold on that day, the gross sales proceeds, the net proceeds to us (after regulatory transaction fees, if any, but before other expenses) and the compensation payable by us to the sales agents. We will report at least quarterly the number of shares of common stock sold through the sales agents under the equity distribution agreement, the net proceeds to us (before expenses) and the compensation paid by us to the sales agents in connection with the sales of the common stock.

We will pay each sales agent a commission of 1.0% of the gross sales price per share of common stock sold through it as our agent under the equity distribution agreement. In addition, we have agreed to reimburse the sales agents for certain reasonable documented out-of-pocket expenses, including the reasonable fees, disbursements and expenses of their counsel, in connection with entering into the applicable equity distribution agreement and performing its obligations thereunder.

Settlement for sales of common stock will occur on the third business day following the date on which any sales were made in return for payment of the net proceeds to us. There is no arrangement for funds to be received in an escrow, trust or similar arrangement.

If we or any of the sales agents have reason to believe that shares of our common stock are no longer an "actively-traded security" as defined under Rule 101(c)(1) of Regulation M under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), that party will promptly notify the others and sales of common stock pursuant to the equity distribution agreement or any terms agreement will be suspended until in our collective judgment Rule 101(c)(1) or another exemptive provision has been satisfied.

The offering of common stock pursuant to the equity distribution agreement will terminate upon the earlier of (1) the sale of all common stock subject to the equity distribution agreement or (2) the termination of the equity distribution agreement by us or by each of the sales agents.

In connection with the sale of the common stock on our behalf, each of the sales agents may be deemed to be an "underwriter" within the meaning of the Securities Act of 1933, as amended (the "Securities Act"), and the compensation paid to the sales agents may be deemed to be underwriting commissions or discounts. We have agreed to provide indemnification and contribution to the sales agents against certain liabilities, including civil liabilities under the Securities Act.

The sales agents and their respective affiliates are full service financial institutions engaged in various activities, which may include securities trading, commercial and investment banking, financial advisory investment management, investment research, principal investment, hedging, financing and brokerage activities. In the ordinary course of business, certain of the sales agents or their affiliates have provided and may in the future provide commercial, financial advisory or investment banking services for us and our subsidiaries for which they have received or will receive customary compensation. For example, affiliates of certain of the sales agents are lenders under our revolving credit facilities and dealers under our commercial paper program.

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In the ordinary course of their various business activities, the sales agents and their respective affiliates have made or held, and may in the future make or hold, a broad array of investments including serving as counterparties to certain derivative and hedging arrangements, and may have actively traded, and, in the future may actively trade, debt and equity securities (or related derivative securities), and financial instruments (including bank loans) for their own account and for the accounts of their customers and may have in the past and at any time in the future hold long and short positions in such securities and instruments. Such investment and securities activities may have involved, and in the future may involve, securities and instruments of the issuer. The sales agents and their respective affiliates may also make investment recommendations and/or publish or express independent research views in respect of such securities or instruments and may at any time hold, or recommend to clients that they acquire, long and/or short positions in such securities and instruments.

LEGAL MATTERS

The validity of the shares of common stock offered hereby will be passed upon for us by Gibson, Dunn & Crutcher LLP and Hunton & Williams LLP. Certain legal matters in connection with this offering will be passed upon for the sales agents by Shearman & Sterling LLP, New York, New York.

EXPERTS

The consolidated financial statements of Atmos Energy appearing in Atmos Energy's Annual Report (Form 10-K) for the fiscal year ended September 30, 2015 (including the schedule appearing therein) and the effectiveness of Atmos Energy's internal control over financial reporting as of September 30, 2015 have been audited by Ernst & Young LLP, independent registered public accounting firm, as set forth in their reports thereon, included therein, and incorporated herein by reference. Such consolidated financial statements are incorporated herein by reference in reliance upon such reports given on the authority of such firm as experts in accounting and auditing.

With respect to the unaudited condensed consolidated interim financial information of Atmos Energy for the three-month periods ended December 31, 2015 and 2014, incorporated by reference in this Prospectus, Ernst & Young LLP reported that they have applied limited procedures in accordance with professional standards for a review of such information. However, their separate report dated February 2, 2016, included in Atmos Energy's Quarterly Report on Form 10-Q for the quarterly period ended December 31, 2015, and incorporated herein by reference, states that they did not audit and they do not express an opinion on that interim financial information. Accordingly, the degree of reliance on their report on such information should be restricted in light of the limited nature of the review procedures applied. Ernst & Young LLP is not subject to the liability provisions of Section 11 of the Securities Act of 1933 (the "Act") for their report on the unaudited interim financial information because that report is not a "report" or a "part" of the Registration Statement prepared or certified by Ernst & Young LLP within the meaning of Sections 7 and 11 of the Act.

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PROSPECTUS



Atmos Energy Corporation

By this prospectus, we offer up to
\$2,500,000,000
of debt securities and common stock.

We will provide specific terms of these securities in supplements to this prospectus. This prospectus may not be used to sell securities unless accompanied by a prospectus supplement. You should read this prospectus and the applicable prospectus supplement carefully before you invest.

Investing in these securities involves risks. See “Risk Factors” on page 2 of this prospectus, in the applicable prospectus supplement and in the documents incorporated by reference.

Our common stock is listed on the New York Stock Exchange under the symbol “ATO.”

Our address is 1800 Three Lincoln Centre, 5430 LBJ Freeway, Dallas, Texas 75240, and our telephone number is (972) 934-9227.

The Securities and Exchange Commission and state securities regulators have not approved or disapproved of these securities or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.

This prospectus is dated March 28, 2016.

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We have not authorized any other person to provide you with any information or to make any representation that is different from, or in addition to, the information and representations contained in this prospectus or in any of the documents that are incorporated by reference in this prospectus. We take no responsibility for, and can provide no assurances as to the reliability of, any other information that others may give you or representations that others may make. We are not making or soliciting an offer of any securities other than the securities described in this prospectus and any prospectus supplement. You should assume that the information appearing in this prospectus, as well as the information contained in any document incorporated by reference, is accurate as of the date of each such document only, unless the information specifically indicates that another date applies.

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The distribution of this prospectus may be restricted by law in certain jurisdictions. You should inform yourself about and observe any of these restrictions. This prospectus does not constitute, and may not be used in connection with, an offer or solicitation by anyone in any jurisdiction in which the offer or solicitation is not authorized, or in which the person making the offer or solicitation is not qualified to do so, or to any person to whom it is unlawful to make the offer or solicitation.

The terms "we," "our," "us," and "Atmos Energy" refer to Atmos Energy Corporation and its subsidiaries unless the context suggests otherwise. The term "you" refers to a prospective investor.

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CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS

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

- our ability to continue to access the credit and capital markets to satisfy our liquidity requirements;
- regulatory trends and decisions, including the impact of rate proceedings before various state regulatory commissions;
- the impact of adverse economic conditions on our customers;
- the effects of inflation and changes in the availability and price of natural gas;
- market risks beyond our control, including commodity price volatility, counterparty creditworthiness or performance and interest rate risk;
- the concentration of our distribution, pipeline and storage operations in Texas;
- increased competition from energy suppliers and alternative forms of energy;
- adverse weather conditions;
- the capital-intensive nature of our regulated distribution business;
- increased costs of providing health care benefits along with pension and postretirement health care benefits and increased funding requirements;
- the inability to continue to hire and train and retain appropriate personnel;
- possible increased federal, state and local regulation of the safety of our operations;
- possible increased federal regulatory oversight and potential penalties;
- the impact of environmental regulations on our business;
- the impact of climate changes or related additional legislation or regulation in the future;
- the inherent hazards and risks involved in operating our distribution and pipeline and storage businesses;
- the threat of cyber-attacks or acts of cyber-terrorism that could disrupt our business operations and information technology systems;
- natural disasters, terrorist activities or other events; and
- other risks and uncertainties discussed in this prospectus, any accompanying prospectus supplement and our other filings with the Securities and Exchange Commission (the “SEC”).

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

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For additional factors you should consider generally and when evaluating these forward-looking statements, please see “Risk Factors” below, “Item 1A. Risk Factors” and “Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations” in our Annual Report on Form 10-K for the fiscal year ended September 30, 2015 and “Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations” in our quarterly report on Form 10-Q for the three-month period ended December 31, 2015. See also “Incorporation of Certain Documents by Reference” on page 23 of this prospectus, as well as the applicable prospectus supplement.

RISK FACTORS

Investing in our debt securities or our common stock involves risks. Our business is influenced by many factors that are difficult to predict and beyond our control and that involve uncertainties that may materially affect our results of operations, financial condition or cash flows, or the value of these securities. These risks and uncertainties include those described in the risk factors and other sections of the documents that are incorporated by reference in this prospectus. Subsequent prospectus supplements may contain a discussion of additional risks applicable to an investment in us and the particular type of securities we are offering under the prospectus supplements. You should carefully consider all of the information contained in or incorporated by reference in this prospectus or in the applicable prospectus supplement before you invest in our debt securities or common stock.

ATMOS ENERGY CORPORATION

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

Our nonregulated businesses provide natural gas management, marketing, transportation and storage services to municipalities, local gas distribution companies, including certain of our natural gas distribution divisions, and industrial customers principally in the Midwest and Southeast.

We operate through the following three segments:

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

SECURITIES WE MAY OFFER**Types of Securities**

The types of securities that we may offer and sell from time to time by this prospectus are:

- debt securities, which we may issue in one or more series and which may include provisions regarding conversion of the debt securities into our common stock; and
- common stock.

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The aggregate initial offering price of all securities sold will not exceed \$2,500,000,000. We will determine when we sell securities, the amounts of securities we will sell and the prices and other terms on which we will sell them. We may sell securities to or through underwriters, through agents or dealers or directly to purchasers. The offer and sale of securities by this prospectus is subject to receipt of satisfactory regulatory approvals in three states, all of which have been received and are currently in effect.

Prospectus Supplements

This prospectus provides you with a general description of the debt securities and common stock we may offer. Each time we offer securities, we will provide a prospectus supplement that will contain specific information about the terms of the offering. The prospectus supplement may also add to or change information contained in this prospectus. In that case, the prospectus supplement should be read as superseding this prospectus.

In each prospectus supplement, which will be attached to the front of this prospectus, we will include, among other things, the following information:

- the type and amount of securities which we propose to sell;
- the initial public offering price of the securities;
- the names of the underwriters, agents or dealers, if any, through or to which we will sell the securities;
- the compensation, if any, of those underwriters, agents or dealers;
- if applicable, information about the securities exchanges or automated quotation systems on which the securities will be listed or traded;
- material United States federal income tax considerations applicable to the securities, where necessary; and
- any other material information about the offering and sale of the securities.

For more details on the terms of the securities, you should read the exhibits filed with our registration statement, of which this prospectus is a part. You should also read both this prospectus and the applicable prospectus supplement, together with additional information described under the heading "Where You Can Find More Information."

USE OF PROCEEDS

Except as may otherwise be stated in the applicable prospectus supplement, we intend to use the net proceeds from the sale of the securities that we may offer and sell from time to time by this prospectus for general corporate purposes, including for working capital, repaying indebtedness and funding capital projects and other growth.

RATIO OF EARNINGS TO FIXED CHARGES

The following table sets forth our ratio of earnings to fixed charges for the periods indicated:

	Three Months Ended December 31,		Year Ended September 30,				nbsp; 2011
	2015	2014	2015	2014	2013	2012	
	Ratio of earnings to fixed charges	5.77	5.64	4.89	4.32	3.60	

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For purposes of computing the ratio of earnings to fixed charges, earnings consists of the sum of our pretax income from continuing operations and fixed charges. Fixed charges consist of interest expense, amortization of debt discount, premium and expense, capitalized interest and a portion of lease payments considered to represent an interest factor.

DESCRIPTION OF DEBT SECURITIES

We may issue debt securities from time to time in one or more distinct series. This section summarizes the material terms that we anticipate will be common to all series of debt securities. Please note that the terms of any series of debt securities that we may offer may differ significantly from the common terms described in this prospectus. Many of the other terms of any series of debt securities that we offer, and any differences from the common terms described in this prospectus, will be described in the prospectus supplement for such securities to be attached to the front of this prospectus.

As required by U.S. federal law for all bonds and notes of companies that are publicly offered, a document called an indenture will govern any debt securities that we issue. An indenture is a contract between us and a financial institution acting as trustee on behalf of the purchasers of the debt securities. We have entered into an indenture with U.S. Bank National Association, as trustee (the "indenture"), which is subject to the Trust Indenture Act of 1939. The trustee under the indenture has the following two main roles:

- the trustee can enforce your rights against us if we default; there are some limitations on the extent to which the trustee acts on your behalf, which are described later in this prospectus; and
- the trustee will perform certain administrative duties for us, which include sending you interest payments and notices.

As this section is a summary of some of the terms of the debt securities we may offer under this prospectus, it does not describe every aspect of the debt securities. We urge you to read the indenture and the other documents we file with the SEC relating to the debt securities because the indenture for those securities and those other documents, and not this description, will define your rights as a holder of our debt securities. We filed a copy of the indenture with the SEC as an exhibit to our Current Report on Form 8-K filed March 26, 2009, and it is incorporated in this prospectus by reference. We may file any such other documents as exhibits to an annual, quarterly or current report that we file with the SEC following their execution. See "Where You Can Find More Information" for information on how to obtain copies of the indenture and any such other documents. References to the "indenture" mean the indenture that will define your rights as a holder of debt securities. Capitalized terms used in this section and not otherwise defined have the meanings set forth in the indenture.

General

The debt securities will be our unsecured obligations. Senior debt securities will rank equally with all of our other unsecured and unsubordinated indebtedness. Subordinated debt securities will rank junior to our senior indebtedness, including our credit facilities.

You should read the prospectus supplement that will describe the following terms of the series of debt securities offered by the prospectus supplement:

- the title of the debt securities and whether the debt securities will be senior debt securities or subordinated debt securities;
- the ranking of the debt securities;
- if the debt securities are subordinated, the terms of subordination;
- the aggregate principal amount of the debt securities, the percentage of their principal amount at which the debt securities will be issued, and the date or dates when the principal of the debt securities will be payable or how those dates will be determined or extended;

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- the interest rate or rates, which may be fixed or variable, that the debt securities will bear, if any, how the rate or rates will be determined, and the periods when the rate or rates will be in effect;
- the date or dates from which any interest will accrue or how the date or dates will be determined, the date or dates on which any interest will be payable, whether and the terms under which payment of interest may be deferred, any regular record dates for these payments or how these dates will be determined and the basis on which any interest will be calculated, if other than on the basis of a 360-day year of twelve 30-day months;
- the place or places, if any, other than or in addition to New York City, of payment, transfer or exchange of the debt securities, and where notices or demands to or upon us in respect of the debt securities may be served;
- any optional redemption provisions and any restrictions on the sources of funds for redemption payments, which may benefit the holders of other securities;
- any sinking fund or other provisions that would obligate us to repurchase or redeem the debt securities;
- whether the amount of payments of principal of, any premium on, or interest on the debt securities will be determined with reference to an index, formula or other method, which could be based on one or more commodities, equity indices or other indices, and how these amounts will be determined;
- any modifications, deletions or additions to the events of default or covenants with respect to the debt securities described in this prospectus;
- if not the principal amount of the debt securities, the portion of the principal amount that will be payable upon acceleration of the maturity of the debt securities or how that portion will be determined;
- any modifications, deletions or additions to the provisions concerning defeasance and covenant defeasance contained in the indenture that will be applicable to the debt securities;
- any provisions granting special rights to the holders of the debt securities upon the occurrence of specified events;
- if other than the trustee, the name of the paying agent, security registrar or transfer agent for the debt securities;
- if we do not issue the debt securities in book-entry form only to be held by The Depository Trust Company, as depository, whether we will issue the debt securities in certificated form or the identity of any alternative depository;
- the person to whom any interest in a debt security will be payable, if other than the registered holder at the close of business on the regular record date;
- the denomination or denominations in which the debt securities will be issued, if other than denominations of \$2,000 or any integral multiple of \$1,000 in excess thereof;
- any provisions requiring us to pay Additional Amounts on the debt securities to any holder who is not a United States person in respect of any tax, assessment or governmental charge and, if so, whether we will have the option to redeem the debt securities rather than pay the Additional Amounts;
- whether the debt securities will be convertible into or exchangeable for other debt securities or common shares, and, if so, the terms and conditions upon which the debt securities will be so convertible or exchangeable, including the initial conversion or exchange price or rate or the method of calculation, how and when the conversion price or exchange ratio may be adjusted, whether conversion or exchange is mandatory, at the option of the holder or at our option, the conversion or exchange period and any other provision related to the debt securities; and
- any other material terms of the debt securities or the indenture, which may not be consistent with the terms set forth in this prospectus.

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For purposes of this prospectus, any reference to the payment of principal of, any premium on, or interest on the debt securities will include Additional Amounts if required by the terms of the debt securities.

The indenture does not limit the amount of debt securities that we are authorized to issue from time to time. The indenture also provides that there may be multiple series of debt securities issued thereunder and more than one trustee thereunder, each for one or more series of debt securities. If a trustee is acting under the indenture with respect to more than one series of debt securities, the debt securities for which it is acting would be treated as if issued under separate indentures. If there is more than one trustee under the indenture, the powers and trust obligations of each trustee will apply only to the debt securities of the separate series for which it is trustee.

We may issue debt securities with terms different from those of debt securities already issued. Without the consent of the holders of the outstanding debt securities, we may reopen a previous issue of a series of debt securities and issue additional debt securities of that series unless the reopening was restricted when we created that series.

There is no requirement that we issue debt securities in the future under the indenture, and we may use other indentures or documentation, containing different provisions in connection with future issues of other debt securities.

We may issue the debt securities as “original issue discount securities,” which are debt securities, including any zero-coupon debt securities, that are issued and sold at a discount from their stated principal amount. Original issue discount securities provide that, upon acceleration of their maturity, an amount less than their principal amount will become due and payable. We will describe the U.S. federal income tax consequences and other considerations applicable to original issue discount securities in any prospectus supplement relating to them.

Holders of Debt Securities

Book-Entry Holders. We will issue debt securities in book-entry form only, unless we specify otherwise in the applicable prospectus supplement. This means the debt securities will be represented by one or more global securities registered in the name of a financial institution that holds them as depository on behalf of other financial institutions that participate in the depository’s book-entry system. These participating institutions, in turn, hold beneficial interests in the debt securities on behalf of themselves or their customers.

Under the indenture, we will recognize as a holder only the person in whose name a debt security is registered. Consequently, for debt securities issued in global form, we will recognize only the depository as the holder of the debt securities and we will make all payments on the debt securities to the depository. The depository passes along the payments it receives to its participants, which in turn pass the payments along to their customers who are the beneficial owners. The depository and its participants do so under agreements they have made with one another or with their customers; they are not obligated to do so under the terms of the debt securities. As a result, you will not own the debt securities directly. Instead, you will own beneficial interests in a global security, through a bank, broker or other financial institution that participates in the depository’s book-entry system or holds an interest through a participant. As long as the debt securities are issued in global form, you will be an indirect holder, and not a holder, of the debt securities.

Street Name Holders. In the future we may terminate a global security or issue debt securities initially in non-global form. In these cases, you may choose to hold your debt securities in your own name or in “street name.” Debt securities held in street name would be registered in the name of a bank, broker or other financial institution that you choose, and you would hold only a beneficial interest in those debt securities through an account you maintain at that institution.

For debt securities held in street name, we will recognize only the intermediary banks, brokers and other financial institutions in whose names the debt securities are registered as the holders of those debt securities, and we will make all payments on those debt securities to them. These institutions pass along the payments they

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receive to their customers who are the beneficial owners, but only because they agree to do so in their customer agreements or because they are legally required to do so. If you hold debt securities in street name you will be an indirect holder, and not a holder, of those debt securities.

Legal Holders. Our obligations, as well as the obligations of the trustee and those of any third parties employed by us or the trustee, run only to the legal holders of the debt securities. We do not have obligations to you if you hold beneficial interests in global securities, in street name or by any other indirect means. This will be the case whether you choose to be an indirect holder of a debt security or have no choice because we are issuing the debt securities only in global form.

For example, once we make a payment or give a notice to the holder, we have no further responsibility for the payment or notice, even if that holder is required, under agreements with depository participants or customers or by law, to pass it along to the indirect holders but does not do so. Similarly, if we want to obtain the approval of the holders for any purpose (for example, to amend the indenture or to relieve us of the consequences of a default or of our obligation to comply with a particular provision of the indenture) we would seek the approval only from the holders, and not the indirect holders, of the debt securities. Whether and how the holders contact the indirect holders is up to the holders.

When we refer to you, we mean those who invest in the debt securities being offered by this prospectus, whether they are the holders or only indirect holders of those debt securities. When we refer to your debt securities, we mean the debt securities in which you hold a direct or indirect interest.

Special Considerations for Indirect Holders. If you hold debt securities through a bank, broker or other financial institution, either in book-entry form or in street name, you should check with your own institution to find out:

- how it handles securities payments and notices;
- whether it imposes fees or charges;
- how it would handle a request for the holders' consent, if ever required;
- whether and how you can instruct it to send you debt securities registered in your own name so you can be a holder, if that is permitted in the future;
- how it would exercise rights under the debt securities if there were a default or other event triggering the need for holders to act to protect their interests; and
- if the debt securities are in book-entry form, how the depository's rules and procedures will affect these matters.

Global Securities

What is a Global Security? We will issue each debt security under the indenture in book-entry form only, unless we specify otherwise in the applicable prospectus supplement. A global security represents one or any other number of individual debt securities. Generally, all debt securities represented by the same global securities will have the same terms. We may, however, issue a global security that represents multiple debt securities that have different terms and are issued at different times. We call this kind of global security a master global security.

Each debt security issued in book-entry form will be represented by a global security that we deposit with and register in the name of a financial institution or its nominee that we select. The financial institution that we select for this purpose is called the depository. Unless we specify otherwise in the applicable prospectus supplement, The Depository Trust Company, New York, New York, known as DTC, will be the depository for all debt securities issued in book-entry form.

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A global security may not be transferred to or registered in the name of anyone other than the depository or its nominee, unless special termination situations arise. We describe those situations below under "Special Situations When a Global Security Will Be Terminated." As a result of these arrangements, the depository, or its nominee, will be the sole registered owner and holder of all debt securities represented by a global security, and investors will be permitted to own only beneficial interests in a global security. Beneficial interests must be held by means of an account with a broker, bank or other financial institution that in turn has an account with the depository or with another institution that does. Thus, if your security is represented by a global security, you will not be a holder of the debt security, but only an indirect holder of a beneficial interest in the global security.

Special Considerations for Global Securities. We do not recognize an indirect holder as a holder of debt securities and instead deal only with the depository that holds the global security. The account rules of your financial institution and of the depository, as well as general laws relating to securities transfers, will govern your rights relating to a global security.

If we issue debt securities only in the form of a global security, you should be aware of the following:

- you cannot cause the debt securities to be registered in your name, and cannot obtain non-global certificates for your interest in the debt securities, except in the special situations that we describe below;
- you will be an indirect holder and must look to your own bank or broker for payments on the debt securities and protection of your legal rights relating to the debt securities, as we describe under "Holders of Debt Securities" above;
- you may not be able to sell interests in the debt securities to some insurance companies and to other institutions that are required by law to own their securities in non-book-entry form;
- you may not be able to pledge your interest in a global security in circumstances where certificates representing the debt securities must be delivered to the lender or other beneficiary of the pledge in order for the pledge to be effective;
- the depository's policies, which may change from time to time, will govern payments, transfers, exchanges and other matters relating to your interest in a global security. We and the trustee have no responsibility for any aspect of the depository's actions or for its records of ownership interests in a global security. We and the trustee also do not supervise the depository in any way;
- DTC requires, and other depositories may require, that those who purchase and sell interests in a global security within its book-entry system use immediately available funds and your broker or bank may require you to do so as well; and
- financial institutions that participate in the depository's book-entry system, and through which you hold your interest in a global security, may also have their own policies affecting payments, notices and other matters relating to the debt security. Your chain of ownership may contain more than one financial intermediary. We do not monitor and are not responsible for the actions of any of those intermediaries.

Special Situations When a Global Security Will Be Terminated. In a few special situations described below, a global security will be terminated and interests in it will be exchanged for certificates in non-global form representing the debt securities it represented. After that exchange, you will be able to choose whether to hold the debt securities directly or in street name. You must consult your own bank or broker to find out how to have your interests in a global security transferred on termination to your own name, so that you will be a holder. We have described the rights of holders and street name investors above under "Holders of Debt Securities."

The special situations for termination of a global security are as follows:

- if the depository notifies us that it is unwilling, unable or no longer qualified to continue as depository for that global security and we do not appoint another institution to act as depository within 60 days;

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- if we notify the trustee that we wish to terminate that global security; or
- if an event of default has occurred with regard to debt securities represented by that global security and has not been cured or waived. We discuss defaults later under “Events of Default.”

If a global security is terminated, only the depository, and not we or the trustee, is responsible for deciding the names of the intermediary banks, brokers and other financial institutions in whose names the debt securities represented by the global security are registered, and, therefore, who will be the holders of those debt securities.

Covenants

This section summarizes the material covenants in the indenture. Please refer to the applicable prospectus supplement for information about any changes to our covenants, including any addition or deletion of a covenant, and to the indenture for information on other covenants not described in this prospectus or the applicable prospectus supplement.

Limitations on Liens. We covenant in the indenture that we will not, and will not permit any of our Restricted Subsidiaries to, create, incur, issue or assume any Indebtedness secured by any Lien on any Principal Property, or on shares of stock or Indebtedness of any Restricted Subsidiary, known as Restricted Securities, without making effective provision for the Outstanding Securities, other than debt securities of any series not entitled to the benefit of this covenant, to be secured by a Lien equally and ratably with, or prior to (or in the case of debt securities of any series that are subordinated in right of payment to the Indebtedness secured by such Lien, by a Lien subordinated to), the Lien securing such Indebtedness for so long as the Indebtedness is so secured, except that the foregoing restriction does not apply to:

- any Lien existing on the date of the first issuance of debt securities of the relevant series under the indenture or existing on such other date as may be specified in any supplemental indenture, board resolution or officers’ certificate with respect to such series;
- any Lien on any Principal Property or Restricted Securities of any person existing at the time that person is merged or consolidated with or into us or a Restricted Subsidiary, or this person becomes a Restricted Subsidiary, or arising thereafter otherwise than in connection with the borrowing of money arranged thereafter and pursuant to contractual commitments entered into prior to and not in contemplation of the person’s becoming a Restricted Subsidiary;
- any Lien on any Principal Property or Restricted Securities existing at the time we or a Restricted Subsidiary acquire the Principal Property or Restricted Securities, whether or not the Lien is assumed by us or the Restricted Subsidiary, provided that this Lien may not extend to any other Principal Property or Restricted Securities of ours or any Restricted Subsidiary;
- any Lien on any Principal Property, including any improvements on any existing Principal Property, of ours or any Restricted Subsidiary, and any Lien on Restricted Securities of a Restricted Subsidiary that was formed or is held for the purpose of acquiring and holding the Principal Property, in each case to secure all or any part of the cost of acquisition, development, operation, construction, alteration, repair or improvement of all or any part of the Principal Property, or to secure Indebtedness incurred by us or a Restricted Subsidiary for the purpose of financing all or any part of that cost, provided that the Lien is created prior to, at the time of, or within 12 months after the latest of, the acquisition, completion of construction or improvement or commencement of commercial operation of that Principal Property and, provided further, that the Lien may not extend to any other Principal Property of ours or any Restricted Subsidiary, other than any currently unimproved real property on which the Principal Property has been constructed or developed or the improvement is located;
- any Lien on any Principal Property or Restricted Securities to secure Indebtedness owed to us or to a Restricted Subsidiary;

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- any Lien in favor of a governmental body to secure advances or other payments under any contract or statute or to secure Indebtedness incurred to finance the purchase price or cost of constructing or improving the property subject to the Lien;
- any Lien created in connection with a project financed with, and created to secure, Non-Recourse Indebtedness;
- any extension, renewal, substitution or replacement, or successive extensions, renewals, substitutions or replacements, in whole or in part, of any Lien referred to in any of the bullet points above, provided that the Indebtedness secured may not exceed the principal amount of Indebtedness that is secured at the time of the renewal or refunding, plus any premium, cost or expense in connection with such extensions, renewals, substitutions or replacements, and that the renewal or refunding Lien must be limited to all or any part of the same property and improvements, shares of stock or Indebtedness that secured the Lien that was renewed or refunded; or
- any Lien not permitted above securing Indebtedness that, together with the aggregate outstanding principal amount of other secured Indebtedness that would otherwise be subject to the above restrictions, excluding Indebtedness secured by Liens permitted under the above exceptions, and the Attributable Debt in respect of all Sale and Leaseback Transactions, not including Attributable Debt in respect of any Sale and Leaseback Transactions described in the last two bullet points in the next succeeding paragraph, would not then exceed 15% of our Consolidated Net Tangible Assets.

Limitation on Sale and Leaseback Transactions. We covenant in the indenture that we will not, and will not permit any Restricted Subsidiary to, enter into any Sale and Leaseback Transaction unless:

- we or a Restricted Subsidiary would be entitled, without securing the Outstanding Securities of any series, to incur Indebtedness secured by a Lien on the Principal Property that is the subject of the Sale and Leaseback Transaction;
- the Attributable Debt associated with the Sale and Leaseback Transaction would be in an amount permitted under the last bullet point of the preceding paragraph;
- the proceeds received in respect of the Principal Property so sold and leased back at the time of entering into the Sale and Leaseback Transaction are to be used for our business and operations or the business and operations of any Subsidiary; or
- within 12 months after the sale or transfer, an amount equal to the proceeds received in respect of the Principal Property sold and leased back at the time of entering into the Sale and Leaseback Transaction is applied to the prepayment, other than mandatory prepayment, of any Outstanding Securities or Funded Indebtedness owed by us or a Restricted Subsidiary, other than Funded Indebtedness that is held by us or any Restricted Subsidiary or our Funded Indebtedness that is subordinate in right of payment to any Outstanding Securities that are entitled to the benefit of this covenant.

Definitions. Following are definitions of some of the terms used in the covenants described above.

"Attributable Debt" means, as to any lease under which a person is at the time liable for rent, at a date that liability is to be determined, the total net amount of rent required to be paid by that person under the lease during the remaining term, excluding amounts required to be paid on account of maintenance and repairs, services, insurance, taxes, assessments, water rates and similar charges and contingent rents, discounted from the respective due dates thereof at the rate of interest (or Yield to Maturity, in the case of original issue discount securities) borne by the then Outstanding Securities, compounded monthly.

"Capital Stock" means any and all shares, interests, rights to purchase, warrants, options, participations or other equivalents of or interests, however designated, in stock issued by a corporation.

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“*Consolidated Net Tangible Assets*” means the aggregate amount of assets, less applicable reserves and other properly deductible items, after deducting:

- all current liabilities, excluding any portion thereof constituting Funded Indebtedness; and
- all goodwill, trade names, trademarks, patents, unamortized debt discount and expense and other like intangibles,

all as set forth on our most recent consolidated balance sheet contained in our latest quarterly or annual report filed with the SEC under the Securities Exchange Act of 1934, as amended, and computed in accordance with generally accepted accounting principles.

“*Funded Indebtedness*” means, as applied to any person, all Indebtedness of such person maturing after, or renewable or extendible at the option of the person beyond, 12 months from the date of determination.

“*Indebtedness*” means obligations for money borrowed, evidenced by notes, bonds, debentures or other similar evidences of indebtedness.

“*Lien*” means any lien, mortgage, pledge, encumbrance, charge or security interest securing Indebtedness; provided, however, that the following types of transactions will not be considered, for purposes of this definition, to result in a Lien:

- any acquisition by us or any Restricted Subsidiary of any property or assets subject to any reservation or exception under the terms of which any vendor, lessor or assignor creates, reserves or excepts or has created, reserved or excepted an interest in oil, gas or any other mineral in place or the proceeds of that interest;
- any conveyance or assignment whereby we or any Restricted Subsidiary conveys or assigns to any person or persons an interest in oil, gas or any other mineral in place or the proceeds of that interest;
- any Lien upon any property or assets either owned or leased by us or a Restricted Subsidiary or in which we or any Restricted Subsidiary owns an interest that secures for the benefit of the person or persons paying the expenses of developing or conducting operations for the recovery, storage, transportation or sale of the mineral resources of the property or assets, or property or assets with which it is unitized, the payment to such person or persons of our proportionate part or the Restricted Subsidiary’s proportionate part of the development or operating expenses;
- any lease classified as an operating lease under generally accepted accounting principles;
- any hedging arrangements entered into in the ordinary course of business, including any obligation to deliver any mineral, commodity or asset in connection therewith; or
- any guarantees that we make for the repayment of Indebtedness of any Subsidiary or guarantees by any Subsidiary of the repayment of Indebtedness of any entity, including Indebtedness of Atmos Energy Marketing, LLC.

“*Non-Recourse Indebtedness*” means, at any time, Indebtedness incurred after the date of the indenture by us or a Restricted Subsidiary in connection with the acquisition of property or assets by us or a Restricted Subsidiary or the financing of the construction of or improvements on property, whenever acquired, provided that, under the terms of this Indebtedness and under applicable law, the recourse at the time and thereafter of the lenders with respect to this Indebtedness is limited to the property or assets so acquired, or the construction or improvements, including Indebtedness as to which a performance or completion guarantee or similar undertaking was initially applicable to the Indebtedness or the related property or assets if the guarantee or similar undertaking has been satisfied and is no longer in effect. Indebtedness which is otherwise Non-Recourse Indebtedness will not lose its character as Non-Recourse Indebtedness because there is recourse to us, any subsidiary of ours or any other person for (a) environmental or tax warranties and indemnities and such other

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representations, warranties, covenants and indemnities as are customarily required in such transactions or (b) indemnities for and liabilities arising from fraud, misrepresentation, misapplication or non-payment of rents, profits, insurance and condemnation proceeds and other sums actually received from secured assets to be paid to the lender, waste and mechanics' liens or similar matters.

"Principal Property" means any natural gas distribution property located in the United States, except any property that in the opinion of our board of directors is not of material importance to the total business conducted by us and of our consolidated Subsidiaries.

"Restricted Subsidiary" means any Subsidiary the amount of Consolidated Net Tangible Assets of which constitutes more than 10% of the aggregate amount of Consolidated Net Tangible Assets of us and our Subsidiaries.

"Sale and Leaseback Transaction" means any arrangement with any person in which we or any Restricted Subsidiary leases any Principal Property that has been or is to be sold or transferred by us or the Restricted Subsidiary to that person, other than any such arrangement involving:

- a lease for a term, including renewals at the option of the lessee, of not more than three years or classified as an operating lease under generally accepted accounting principles;
- leases between us and a Restricted Subsidiary or between Restricted Subsidiaries; and
- leases of a Principal Property executed by the time of, or within 12 months after the latest of, the acquisition, the completion of construction or improvement, or the commencement of commercial operation, of the Principal Property, whichever is later.

"Subsidiary" of ours means:

- a corporation, a majority of whose Capital Stock with rights, under ordinary circumstances, to elect directors is owned, directly or indirectly, at the date of determination, by us, by one or more of our Subsidiaries or by us and one or more of our Subsidiaries; or
- any other person, other than a corporation, in which at the date of determination we, one or more of our Subsidiaries or we and one or more of our Subsidiaries, directly or indirectly, have at least a majority ownership and power to direct the policies, management and affairs of that person.

Consolidation, Merger or Sale of Assets. Under the terms of the indenture, we will be generally permitted to consolidate with or merge into another entity. We will also be permitted to sell or transfer our assets substantially as an entirety to another entity. However, we may not take any of these actions unless all of the following conditions are met:

- the resulting entity, or the person to which such assets will have been sold or transferred, must agree to be legally responsible for all our obligations relating to the debt securities and the indenture;
- the transaction must not cause a default or an Event of Default, or an event that with notice or lapse of time or both would become an Event of Default, as described below;
- the resulting entity, or the person to which such assets will have been sold or transferred, must be organized under the laws of the United States or one of the states or the District of Columbia; and
- we must deliver an officers' certificate and legal opinion to the trustee with respect to the transaction.

In the event that we engage in one of these transactions and comply with the conditions listed above, we would be discharged from all our obligations and covenants under the indenture and all obligations under the Outstanding Securities, with the successor corporation or person succeeding to our obligations and covenants.

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In the event that we engage in one of these transactions, the indenture provides that, if any Principal Property or Restricted Securities would thereupon become subject to any Lien securing the Indebtedness, the debt securities, other than debt securities not entitled to the benefits of specified covenants, must be secured, as to such Principal Property or Restricted Securities, equally and ratably with (or prior to or, in the case of debt securities that are subordinated in right of payment to the Indebtedness secured by such Lien or in the case of other Indebtedness of ours that is subordinated to the debt securities, on a subordinated basis to such Lien securing) the Indebtedness or obligations that upon the occurrence of such transaction would become secured by the Lien, unless the Lien could be created under the indenture without equally and ratably securing the debt securities (or, in the case of debt securities that are subordinated in right of payment to the Indebtedness secured by such Lien, on a subordinated basis to such Lien).

Modification or Waiver

There are two types of changes that we can make to the indenture and the debt securities.

Changes Requiring Approval. With the approval of the holders of at least a majority in principal amount of all outstanding debt securities of each series affected (including any such approvals obtained in connection with a tender or exchange offer for outstanding debt securities), we may make any changes, additions or deletions to any provisions of the indenture applicable to the affected series, or modify the rights of the holders of the debt securities of the affected series. However, without the consent of each holder affected, we cannot:

- change the stated maturity of the principal of, any premium on, or the interest on a debt security;
- reduce the principal amount, any premium on, or the rate of interest on a debt security;
- change any of our obligations to pay Additional Amounts;
- reduce the amount payable upon acceleration of maturity following the default of a debt security whose principal amount payable at stated maturity may be more or less than its principal face amount at original issuance or an original issue discount security;
- adversely affect any right of repayment at the holder's option;
- change the place of payment of a debt security;
- impair the holder's right to sue for payment;
- adversely affect any right to convert or exchange a debt security;
- reduce the percentage of holders of debt securities whose consent is needed to modify or amend the indenture; or
- modify certain provisions of the indenture dealing with suits for enforcement of payment by the trustee or modification and waiver, except to increase any percentage of consents required to amend the indenture or for any waiver, or to modify the provisions of the indenture dealing with the unconditional right of the holders of the debt securities to receive principal, premium, if any, and interest.

Changes Not Requiring Approval. The second type of change does not require any vote by the holders of the debt securities. This type is limited to clarifications and certain other changes that would not adversely affect holders of the outstanding debt securities in any material respect. Additionally, we do not need any approval to make any change that affects only debt securities to be issued under the indenture after the changes take effect.

Further Details Concerning Voting. When taking a vote, we will use the following rules to decide how much principal amount to attribute to a debt security:

- for original issue discount securities, we will use the principal amount that would be due and payable on the voting date if the maturity of the debt securities were accelerated to that date because of a default; and
- for debt securities whose principal amount is not known (for example, because it is based on an index) we will use a special rule for that debt security described in the applicable prospectus supplement.

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Debt securities will not be considered outstanding, and therefore not eligible to vote, if we have deposited or set aside in trust money for their payment or redemption. Debt securities will also not be eligible to vote if they have been fully defeased as described later under "Defeasance and Covenant Defeasance."

Book-entry and other indirect holders should consult their banks or brokers for information on how approval may be granted or denied if we seek to change the indenture or the debt securities or request a waiver.

Events of Default

Holders of debt securities will have special rights if an Event of Default occurs as to the debt securities of their series that is not cured, as described later in this subsection. Please refer to the applicable prospectus supplement for information about any changes to the Events of Default, including any addition of a provision providing event risk or similar protection.

What is an Event of Default? The term "Event of Default" as to the debt securities of a series means any of the following:

- we do not pay interest on a debt security of the series within 30 days of its due date;
- we do not pay the principal of or any premium, if any, on a debt security of the series at its maturity;
- we do not deposit any sinking fund payment when and as due by the terms of any debt securities requiring such payment;
- we remain in breach of a covenant or agreement in the indenture, other than a covenant or agreement not for the benefit of the series, for 60 days after we receive written notice stating that we are in breach from the trustee or the holders of at least 25 percent of the principal amount of the debt securities of the series;
- we or a Restricted Subsidiary is in default under any matured or accelerated agreement or instrument under which we have outstanding Indebtedness for borrowed money or guarantees, which individually is in excess of \$25,000,000, and we have not cured any acceleration within 30 days after we receive notice of this default from the trustee or the holders of at least 25 percent of the principal amount of the debt securities of the series, unless prior to the entry of judgment for the trustee, we or the Restricted Subsidiary remedy the default or the default is waived by the holders of the indebtedness;
- we file for bankruptcy or other events of bankruptcy, insolvency or reorganization occur; or
- any other Event of Default provided for the benefit of debt securities of the series.

An Event of Default for a particular series of debt securities will not necessarily constitute an Event of Default for any other series of debt securities issued under the indenture.

The trustee may withhold notice to the holders of debt securities of a particular series of any default if it considers its withholding of notice to be in the interest of the holders of that series, except that the trustee may not withhold notice of a default in the payment of the principal of, any premium on, or the interest on the debt securities or in the payment of any sinking fund installment with respect to the debt securities.

Remedies if an Event of Default Occurs. If an event of default has occurred and is continuing, the trustee or the holders of at least 25 percent in principal amount of the debt securities of the affected series may declare the entire principal amount and all accrued interest of all the debt securities of that series to be due and immediately payable by notifying us, and the trustee, if the holders give notice, in writing. This is called a declaration of acceleration of maturity.

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If the maturity of any series of debt securities is accelerated and a judgment for payment has not yet been obtained, the holders of a majority in principal amount of the debt securities of that series may cancel the acceleration if all events of default other than the non-payment of principal or interest on the debt securities of that series that have become due solely by a declaration of acceleration are cured or waived, and we deposit with the trustee a sufficient sum of money to pay:

- all overdue interest on outstanding debt securities of that series;
- all unpaid principal and any premium, if any, of any outstanding debt securities of that series that has become due otherwise than by a declaration of acceleration, and interest on the unpaid principal and any premium, if any;
- all interest on such overdue interest; and
- all amounts paid or advanced by the trustee for that series and reasonable compensation of the trustee.

Except in cases of default, where the trustee has some special duties, the trustee is not required to take any action under the indenture at the request of any holders unless the holders offer the trustee reasonable protection from expenses and liability. This is called an indemnity. If reasonable indemnity is provided, the holders of a majority in principal amount of the outstanding debt securities of the relevant series may direct the time, method and place of conducting any lawsuit or other formal legal action seeking any remedy available to the trustee. The trustee may refuse to follow those directions if the directions conflict with any law or the indenture or expose the trustee to personal liability. No delay or omission in exercising any right or remedy will be treated as a waiver of that right, remedy or Event of Default.

Before a holder is allowed to bypass the trustee and bring his or her own lawsuit or other formal legal action or take other steps to enforce his or her rights or protect his or her interest relating to the debt securities, the following must occur:

- the holder must give the trustee written notice that an Event of Default has occurred and remains uncured;
- the holders of at least 25 percent in principal amount of all outstanding debt securities of the relevant series must make a written request that the trustee take action because of the default and must offer reasonable indemnity to the trustee against the cost and other liabilities of taking that action;
- the trustee must not have instituted a proceeding for 60 days after receipt of the above notice and offer of indemnity; and
- the holders of a majority in principal amount of the debt securities must not have given the trustee a direction inconsistent with the above notice during the 60-day period.

However, a holder is entitled at any time to bring a lawsuit for the payment of money due on his or her debt securities on or after the due date without complying with the foregoing.

Holders of a majority in principal amount of the debt securities of the affected series may waive any past defaults other than the following:

- the payment of principal, any premium, or interest on any debt security; or
- in respect of a covenant that under the indenture cannot be modified or amended without the consent of each holder affected.

Each year, we will furnish the trustee with a written statement of two of our officers certifying that, to their knowledge, we are in compliance with the indenture and the debt securities, or else specifying any default.

Book-entry and other indirect holders should consult their banks or brokers for information on how to give notice or direction to or make a request of the trustee and how to declare or cancel an acceleration.

Table of Contents**Defeasance and Covenant Defeasance**

Unless we provide otherwise in the applicable prospectus supplement, the provisions for full defeasance and covenant defeasance described below apply to each series of debt securities. In general, we expect these provisions to apply to each debt security that is not a floating rate or indexed debt security.

Full Defeasance. If there is a change in U.S. federal tax law, as described below, we can legally release ourselves from all payment and other obligations on the debt securities, called "full defeasance," if we put in place the following arrangements for you to be repaid:

- we must deposit in trust for the benefit of all holders of the debt securities a combination of money and obligations issued or guaranteed by the U.S. government that will generate enough cash to make interest, principal and any other payments on the debt securities on their various due dates; and
- we must deliver to the trustee a legal opinion confirming that there has been a change in current federal tax law or an IRS ruling that lets us make the above deposit without causing you to be taxed on the debt securities any differently than if we did not make the deposit and just repaid the debt securities ourselves at maturity.

If we ever did accomplish defeasance, as described above, you would have to rely solely on the trust deposit for repayment of the debt securities. You could not look to us for repayment in the event of any shortfall. Conversely, the trust deposit would most likely be protected from claims of our lenders and other creditors if we ever become bankrupt or insolvent. If we accomplish a defeasance, we would retain only the obligations to register the transfer or exchange of the debt securities, to maintain an office or agency in respect of the debt securities and to hold moneys for payment in trust.

Covenant Defeasance. Under current federal tax law, we can make the same type of deposit described above and be released from any restrictive covenants in the indenture. This is called "covenant defeasance." In that event, you would lose the protection of any such covenants but would gain the protection of having money and obligations issued or guaranteed by the U.S. government set aside in trust to repay the debt securities. In order to achieve covenant defeasance, we must do the following:

- deposit in trust for your benefit and the benefit of all other direct holders of the debt securities a combination of money and obligations issued or guaranteed by the U.S. government that will generate enough cash to make interest, principal and any other payments on the debt securities on their various due dates; and
- deliver to the trustee a legal opinion of our counsel confirming that, under current federal income tax law, we may make the deposit described above without causing you to be taxed on the debt securities any differently than if we did not make the deposit and just repaid the debt securities ourselves at maturity.

If we accomplish covenant defeasance, you can still look to us for repayment of the debt securities if there were a shortfall in the trust deposit or the trustee is prevented from making payment. In fact, if one of the remaining Events of Default occurred, such as our bankruptcy, and the debt securities became immediately due and payable, there may be a shortfall. Depending on the event causing the default, you may not be able to obtain payment of the shortfall.

Debt Securities Issued in Non-Global Form

If any debt securities cease to be issued in global form, they will be issued:

- only in fully registered form;
- without interest coupons; and
- unless we indicate otherwise in the prospectus supplement, in denominations of \$2,000 and amounts that are integral multiples of \$1,000 in excess thereof.

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Holders may exchange their debt securities that are not in global form for debt securities of smaller denominations or combined into fewer debt securities of larger denominations, as long as the total principal amount is not changed.

Holders may exchange or transfer their debt securities at the office of the trustee. We may appoint the trustee to act as our agent for registering debt securities in the names of holders transferring debt securities, or we may appoint another entity to perform these functions or perform them ourselves.

Holders will not be required to pay a service charge to transfer or exchange their debt securities, but they may be required to pay for any tax or other governmental charge associated with the transfer or exchange. The transfer or exchange will be made only if our transfer agent is satisfied with the holder's proof of legal ownership.

If we have designated additional transfer agents for a holder's debt security, they will be named in the applicable prospectus supplement. We may appoint additional transfer agents or cancel the appointment of any particular transfer agent. We may also approve a change in the office through which any transfer agent acts.

If any debt securities are redeemable and we redeem less than all those debt securities, we may stop the transfer or exchange of those debt securities during the period beginning 15 days before the day we mail the notice of redemption and ending on the day of that mailing, in order to freeze the list of holders to prepare the mailing. We may also refuse to register transfers or exchanges of any debt securities selected for redemption, except that we will continue to permit transfers and exchanges of the unredeemed portion of any debt security that will be partially redeemed.

If a debt security is issued as a global security, only the depository will be entitled to transfer and exchange the debt security as described in this section, since it will be the sole holder of the debt security.

Payment Mechanics

Who Receives Payment? If interest is due on a debt security on an interest payment date, we will pay the interest to the person or entity in whose name the debt security is registered at the close of business on the regular record date, discussed below, relating to the interest payment date. If interest is due at maturity but on a day that is not an interest payment date, we will pay the interest to the person or entity entitled to receive the principal of the debt security. If principal or another amount besides interest is due on a debt security at maturity, we will pay the amount to the holder of the debt security against surrender of the debt security at a proper place of payment, or, in the case of a global security, in accordance with the applicable policies of the depository.

Payments on Global Securities. We will make payments on a global security in accordance with the applicable policies of the depository as in effect from time to time. Under those policies, we will pay directly to the depository, or its nominee, and not to any indirect holders who own beneficial interests in the global security. An indirect holder's right to those payments will be governed by the rules and practices of the depository and its participants, as described above under "What is a Global Security?"

Payments on Non-Global Securities. For a debt security in non-global form, we will pay interest that is due on an interest payment date by check mailed on the interest payment date to the holder at his or her address shown on the trustee's records as of the close of business on the regular record date. We will make all other payments by check, at the paying agent described below, against surrender of the debt security. We will make all payments by check in next-day funds; for example, funds that become available on the day after the check is cashed.

Alternatively, if a non-global security has a face amount of at least \$1,000,000 and the holder asks us to do so, we will pay any amount that becomes due on the debt security by wire transfer of immediately available funds to an account at a bank in New York City on the due date. To request wire payment, the holder must give the paying agent appropriate transfer instructions at least five business days before the requested wire payment is

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due. In the case of any interest payment due on an interest payment date, the instructions must be given by the person who is the holder on the relevant regular record date. In the case of any other payment, we will make payment only after the debt security is surrendered to the paying agent. Any wire instructions, once properly given, will remain in effect unless and until new instructions are given in the manner described above.

Regular Record Dates. We will pay interest to the holders listed in the trustee's records as the owners of the debt securities at the close of business on a particular day in advance of each interest payment date. We will pay interest to these holders if they are listed as the owner even if they no longer own the debt security on the interest payment date. That particular day, usually about two weeks in advance of the interest payment date, is called the "regular record date" and will be identified in the prospectus supplement.

Payment When Offices Are Closed. If any payment is due on a debt security on a day that is not a business day, we will make the payment on the next business day. Payments postponed to the next business day in this situation will be treated under the indenture as if they were made on the original due date. A postponement of this kind will not result in a default under any debt security or the indenture, and no interest will accrue on the postponed amount from the original due date to the next business day.

Paying Agents. We may appoint one or more financial institutions to act as our paying agents, at whose designated offices debt securities in non-global form may be surrendered for payment at their maturity. We call each of those offices a paying agent. We may add, replace or terminate paying agents from time to time. We may also choose to act as our own paying agent. Initially, we have appointed the trustee, at its corporate trust office in New York City, as the paying agent. We must notify you of changes in the paying agents.

Book-entry and other indirect holders should consult their banks or brokers for information on how they will receive payments on their debt securities.

The Trustee Under the Indenture

U.S. Bank National Association is the trustee under the indenture for our debt securities. We will identify any other entity acting as the trustee for a series of debt securities that we may offer in the prospectus supplement for the offering of such debt securities.

The trustee may resign or be removed with respect to one or more series of debt securities and a successor trustee may be appointed to act with respect to these series.

DESCRIPTION OF COMMON STOCK**General**

Our authorized capital stock consists of 200,000,000 shares of common stock, no par value, of which 102,208,340 shares were outstanding on March 24, 2016. Each of our shares of common stock is entitled to one vote on all matters voted upon by shareholders. Our shareholders do not have cumulative voting rights. Our issued and outstanding shares of common stock are fully paid and nonassessable. There are no redemption or sinking fund provisions applicable to the shares of our common stock, and such shares are not entitled to any preemptive rights. Since we are incorporated in both Texas and Virginia, we must comply with the laws of both states when issuing shares of our common stock.

Holders of our shares of common stock are entitled to receive such dividends as may be declared from time to time by our board of directors from our assets legally available for the payment of dividends and, upon our liquidation, a pro rata share of all of our assets available for distribution to our shareholders.

American Stock Transfer & Trust Company is the registrar and transfer agent for our common stock.

Table of Contents**Charter and Bylaws Provisions**

Some provisions of our articles of incorporation and bylaws may be deemed to have an “anti-takeover” effect. The following description of these provisions is only a summary, and we refer you to our articles of incorporation and bylaws for more information. Our articles of incorporation and bylaws are included as exhibits to our annual reports on Form 10-K filed with the SEC. See “Where You Can Find More Information.”

Cumulative Voting. Our articles of incorporation prohibit cumulative voting. In general, in the absence of cumulative voting, one or more persons who hold a majority of our outstanding shares can elect all of the directors who are subject to election at any meeting of shareholders.

Removal of Directors. Our articles of incorporation and bylaws also provide that our directors may be removed only for cause and upon the affirmative vote of the holders of at least 75 percent of the shares then entitled to vote at an election of directors.

Fair Price Provisions. Article VII of our articles of incorporation provides certain “Fair Price Provisions” for our shareholders. Under Article VII, a merger, consolidation, sale of assets, share exchange, recapitalization or other similar transaction, between us or a company controlled by or under common control with us and any individual, corporation or other entity which owns or controls 10 percent or more of our voting capital stock, would be required to satisfy the condition that the aggregate consideration per share to be received in the transaction for each class of our voting capital stock be at least equal to the highest per share price, or equivalent price for any different classes or series of stock, paid by the 10 percent shareholder in acquiring any of its holdings of our stock. If a proposed transaction with a 10 percent shareholder does not meet this condition, then the transaction must be approved by the holders of at least 75 percent of the outstanding shares of voting capital stock held by our shareholders other than the 10 percent shareholder, unless a majority of the directors who were members of our board immediately prior to the time the 10 percent shareholder involved in the proposed transaction became a 10 percent shareholder have either:

- expressly approved in advance the acquisition of the outstanding shares of our voting capital stock that caused the 10 percent shareholder to become a 10 percent shareholder; or
- approved the transaction either in advance of or subsequent to the 10 percent shareholder becoming a 10 percent shareholder.

The provisions of Article VII may not be amended, altered, changed, or repealed except by the affirmative vote of at least 75 percent of the votes entitled to be cast thereon at a meeting of our shareholders duly called for consideration of such amendment, alteration, change, or repeal. In addition, if there is a 10 percent shareholder, such action must also be approved by the affirmative vote of at least 75 percent of the outstanding shares of our voting capital stock held by the shareholders other than the 10 percent shareholder.

Shareholder Proposals and Director Nominations. Our shareholders can submit shareholder proposals and nominate candidates for the board of directors if the shareholders follow the advance notice procedures described in our bylaws.

Shareholder proposals (other than those sought to be included in our proxy statement) must be submitted to our corporate secretary at least 60 days, but not more than 85 days, before the annual meeting; provided, however, that if less than 75 days’ notice or prior public disclosure of the date of the annual meeting is given or made to shareholders, notice by the shareholder to be timely must be received by our corporate secretary no later than the close of business on the 25th day following the day on which such notice of the date of the annual meeting was provided or such public disclosure was made. The notice must include a description of the proposal, the shareholder’s name and address and the number of shares held, and all other information which would be required to be included in a proxy statement filed with the SEC if the shareholder were a participant in a solicitation subject to the SEC’s proxy rules. To be included in our proxy statement for an annual meeting, our corporate secretary must receive the proposal at least 120 days prior to the anniversary of the date we mailed the proxy statement for the prior year’s annual meeting.

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To nominate directors, shareholders must submit a written notice to our corporate secretary at least 60 days, but not more than 85 days, before a scheduled meeting; provided, however, that if less than 75 days' notice or prior public disclosure of the date of the annual meeting is given or made to shareholders, such nomination shall have been received by our corporate secretary no later than the close of business on the 25th day following the day on which such notice of the date of the annual meeting was mailed or such public disclosure was made. The notice must include the name and address of the shareholder and of the shareholder's nominee, the number of shares held by the shareholder, a representation that the shareholder is a holder of record of common stock entitled to vote at the meeting, and that the shareholder intends to appear in person or by proxy to nominate the persons specified in the notice, a description of any arrangements between the shareholder and the shareholder's nominee, information about the shareholder's nominee required by the SEC and the written consent of the shareholder's nominee to serve as a director.

Shareholder proposals and director nominations that are late or that do not include all required information may be rejected. This could prevent shareholders from bringing certain matters before an annual or special meeting or making nominations for directors.

PLAN OF DISTRIBUTION

We may sell the securities offered by this prospectus and a prospectus supplement as follows:

- through agents;
- to or through underwriters;
- through dealers;
- directly by us to purchasers;
- in "at the market offerings," within the meaning of Rule 415(a)(4) of the Securities Act; or
- through a combination of any such methods of sale.

We, directly or through agents or dealers, may sell, and the underwriters may resell, the securities in one or more transactions, including:

- transactions on the New York Stock Exchange or any other organized market where the securities may be traded;
- in the over-the-counter market;
- in negotiated transactions; or
- through a combination of any such methods of sale.

The securities may be sold at a fixed price or prices which may be changed, at market prices prevailing at the time of sale, at prices related to such prevailing market prices or at negotiated prices.

We may designate underwriters or agents to solicit purchases of shares of our common stock for the period of their appointment and to sell securities on a continuing basis, including pursuant to "at-the-market offerings." We will do so pursuant to the terms of a distribution agreement between us and the underwriters or agents. If we engage in at-the-market sales pursuant to a distribution agreement, we will issue and sell the shares to or through one or more underwriters or agents, which may act on an agency basis or on a principal basis. During the term of any such distribution agreement, we may sell shares on a daily basis in exchange transactions or otherwise as we agree with the underwriters or agents. The distribution agreement may provide that any shares of our common stock sold will be sold at prices related to the then prevailing market prices for our securities. Therefore, exact figures regarding net proceeds to us or commissions to be paid are impossible to determine and will be described

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in a prospectus supplement. The terms of each such distribution agreement will be set forth in more detail in a prospectus supplement to this prospectus. To the extent that any named underwriter or agent acts as principal pursuant to the terms of a distribution agreement, or if we offer to sell shares of our common stock through another broker dealer acting as underwriter, then such named underwriter may engage in certain transactions that stabilize, maintain or otherwise affect the price of our shares. We will describe any such activities in the prospectus supplement relating to the transaction. To the extent that any named broker dealer or agent acts as agent on a best efforts basis pursuant to the terms of a distribution agreement, such broker dealer or agent will not engage in any such stabilization transactions.

Agents designated by us from time to time may solicit offers to purchase the securities. We will name any such agent involved in the offer or sale of the securities and set forth any commissions payable by us to such agent in a prospectus supplement relating to any such offer and sale of securities. Unless otherwise indicated in the prospectus supplement, any such agent will be acting on a best efforts basis for the period of its appointment. Any such agent may be deemed to be an underwriter of the securities, as that term is defined in the Securities Act.

If underwriters are used in the sale of securities, securities will be acquired by the underwriters for their own account and may be resold from time to time in one or more transactions. Securities may be offered to the public either through underwriting syndicates represented by one or more managing underwriters or directly by one or more firms acting as underwriters. If an underwriter or underwriters are used in the sale of securities, we will execute an underwriting agreement with such underwriter or underwriters at the time an agreement for such sale is reached. We will set forth in the prospectus supplement the names of the specific managing underwriter or underwriters, as well as any other underwriters, and the terms of the transactions, including compensation of the underwriters and dealers. Such compensation may be in the form of discounts, concessions or commissions. Underwriters and others participating in any offering of securities may engage in transactions that stabilize, maintain or otherwise affect the price of such securities. We will describe any such activities in the prospectus supplement.

We may elect to list any class or series of securities on any exchange, but we are not currently obligated to do so. It is possible that one or more underwriters, if any, may make a market in a class or series of securities, but the underwriters will not be obligated to do so and may discontinue any market making at any time without notice. We cannot give any assurance as to the liquidity of the trading market for any of the securities we may offer.

If a dealer is used in the sale of the securities, we or an underwriter will sell such securities to the dealer, as principal. The dealer may then resell such securities to the public at varying prices to be determined by such dealer at the time of resale. The prospectus supplement will set forth the name of the dealer and the terms of the transactions.

We may directly solicit offers to purchase the securities, and we may sell directly to institutional investors or others. These persons may be deemed to be underwriters within the meaning of the Securities Act with respect to any resale of the securities. The prospectus supplement will describe the terms of any such sales, including the terms of any bidding, auction or other process, if used.

Agents, underwriters and dealers may be entitled under agreements which may be entered into with us to indemnification by us against specified liabilities, including liabilities under the Securities Act, or to contribution by us to payments they may be required to make in respect of such liabilities. The prospectus supplement will describe the terms and conditions of such indemnification or contribution. Some of the agents, underwriters or dealers, or their affiliates, may engage in transactions with or perform services for us and our subsidiaries in the ordinary course of their business.

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LEGAL MATTERS

Gibson, Dunn & Crutcher LLP and Hunton & Williams LLP, Richmond, Virginia, have each rendered an opinion with respect to the validity of the securities that may be offered under this prospectus. We filed these opinions as exhibits to the registration statement of which this prospectus is a part. If counsel for any underwriters passes on legal matters in connection with an offering made under this prospectus, we will name that counsel in the prospectus supplement relating to that offering.

EXPERTS

The consolidated financial statements of Atmos Energy appearing in our Annual Report (Form 10-K) for the fiscal year ended September 30, 2015 (including the schedule appearing therein), and the effectiveness of Atmos Energy's internal control over financial reporting as of September 30, 2015 have been audited by Ernst & Young LLP, independent registered public accounting firm, as set forth in their reports thereon, included therein, and incorporated herein by reference. Such consolidated financial statements are incorporated herein by reference in reliance upon such reports given on the authority of such firm as experts in accounting and auditing.

With respect to the unaudited condensed consolidated interim financial information of Atmos Energy for the three-month periods ended December 31, 2015 and 2014, incorporated by reference in this Prospectus, Ernst & Young LLP reported that they have applied limited procedures in accordance with professional standards for a review of such information. However, their separate report dated February 2, 2016, included in Atmos Energy's Quarterly Report on Form 10-Q for the quarterly period ended December 31, 2015, and incorporated herein by reference, states that they did not audit and they do not express an opinion on that interim financial information. Accordingly, the degree of reliance on their report on such information should be restricted in light of the limited nature of the review procedures applied. Ernst & Young LLP is not subject to the liability provisions of Section 11 of the Securities Act of 1933 (the "Act") for their report on the unaudited interim financial information because that report is not a "report" or a "part" of the Registration Statement prepared or certified by Ernst & Young LLP within the meaning of Sections 7 and 11 of the Act.

WHERE YOU CAN FIND MORE INFORMATION

We file annual, quarterly and current reports, proxy statements and other information with the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the "Exchange Act"). You may read and copy this information at the Public Reference Room of the SEC, 100 F Street, N.E., Washington, D.C. 20549, at prescribed rates. You may obtain information on the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330.

The SEC also maintains a website that contains reports, proxy statements and other information about issuers, like us, who file electronically with the SEC. The address of that site is www.sec.gov. Unless specifically listed below under "Incorporation of Certain Documents by Reference" the information contained on the SEC website is not incorporated by reference into this prospectus.

You can also inspect reports, proxy statements and other information about us at the offices of the New York Stock Exchange, Inc., 11 Wall Street, New York, New York 10005.

We have filed with the SEC a registration statement on Form S-3, of which this prospectus is a part, which registers the securities we are offering. The registration statement, including the attached exhibits and schedules, contains additional relevant information about us and the securities offered. The rules and regulations of the SEC allow us to omit certain information included in the registration statement from this prospectus.

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INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE

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

We incorporate by reference into this prospectus the documents listed below and any future filings we make with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act prior to the termination of our offering of securities. These additional documents include periodic reports, such as annual reports on Form 10-K and quarterly reports on Form 10-Q, and current reports on Form 8-K (other than information furnished under Items 2.02 and 7.01 or corresponding information furnished under Item 9.01 as an exhibit, which is deemed not to be incorporated by reference in this prospectus), as well as proxy statements (other than information identified in them as not incorporated by reference). You should review these filings as they may disclose a change in our business, prospects, financial condition or other affairs after the date of this prospectus.

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

- Our annual report on Form 10-K for the year ended September 30, 2015;
- Our quarterly report on Form 10-Q for the three-month period ended December 31, 2015;
- Our current reports on Form 8-K filed with the SEC on October 1, 2015, November 4, 2015 (Item 5.02 only), February 5, 2016 and February 29, 2016; and
- The following pages and captioned text contained in our definitive proxy statement for the annual meeting of shareholders on February 3, 2016 and incorporated into our annual report on Form 10-K: pages 9 through 13 under the captions “*Corporate Governance and Other Board Matters — Independence of Directors*” and “*— Related Person Transactions*,” pages 14 through 17 under the captions “*Corporate Governance and Other Board Matters — Committees of the Board of Directors*,” “*— Independence of Audit Committee Members, Financial Literacy and Audit Committee Financial Experts*,” and “*— Other Board and Board Committee Matters — Human Resources Committee Interlocks and Insider Participation*,” page 19 through 25 under the caption “*Proposal One — Election of Directors — Nominees for Director*,” pages 25 to 28 under the caption “*Director Compensation*,” pages 29 to 31 under the caption “*Beneficial Ownership of Common Stock*,” page 41 under the caption “*Proposal Four — Ratification of Appointment of Independent Registered Public Accounting Firm — Audit Committee Pre-Approval Policy*,” page 45 under the caption “*Human Resources Committee Report*,” pages 46 through 59 under the caption “*Compensation Discussion and Analysis*,” and pages 60 through 75 under the caption “*Named Executive Officer Compensation*.”

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

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

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

Our website is www.atmosenergy.com; any information on or connected to our website is not part of this prospectus.

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Atmos Energy Corporation

Common Stock

Having an Aggregate Offering Price of up to \$200,000,000

PROSPECTUS SUPPLEMENT

Goldman, Sachs & Co.
BofA Merrill Lynch
Morgan Stanley

March 28, 2016



Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(7)(k)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (k) The most recent FERC Financial Report FERC Form No.1, FERC Financial Report FERC Form No.2, or Public Service Commission Form T (telephone);

RESPONSE:

Please see Attachment FR_16(7)(k)_Att1 for the FERC Form 2 for year ended December 31, 2016.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(k)_Att1 - FERC Form 2 - 2016.pdf, 144 Pages.

Respondent: Laura Gillham

CASE NO. 2017-00349
FR 16(7)(k)
ATTACHMENT 1
Form 2 Approved
OMB No.1902-0028
(Expires 09/30/2017)
Form 3-Q Approved
OMB No.1902-0205
(Expires 11/30/2016)

THIS FILING IS	
Item 1: <input type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. _____



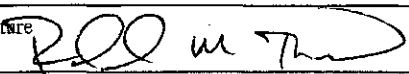
FERC FINANCIAL REPORT

FERC FORM No. 2: Annual Report of Major Natural Gas Companies and Supplemental Form 3-Q: Quarterly Financial Report

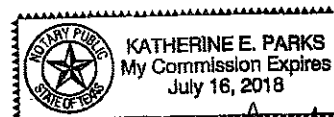
These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of a confidential nature.

Exact Legal Name of Respondent (Company) Atmos Energy Corporation	Year/Period of Report End of 2016
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**FERC FORM NO 2:
ANNUAL REPORT OF MAJOR NATURAL GAS UTILITIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent Atmos Energy Corporation	Year/Period of Report Dec. 31, 2016	
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 5430 LBJ Freeway, Suite 160, Dallas, TX 75240		
05 Name of Contact Person Michelle Faulk	06 Title of Contact Person Director of Financial Reporting	
07 Address of Contact Person (Street, City, State, Zip Code) P.O. Box 650205, Dallas, Texas 75265-0205		
08 Telephone of Contact Person, Including Area Code (972) 934-9227	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)
ANNUAL CORPORATE OFFICER CERTIFICATION		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
11 Name Richard M. Thomas	12 Title Vice President and Controller of Atmos Energy Corporation	
13 Signature 	14 Date Signed (Mo, Da, Yr) 3/29/2017	
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

NOTE: This report reflects the operations of Atmos Energy Corporation's natural gas distribution utility operating divisions: Atmos Energy West Texas (TX), Atmos Energy Colorado-Kansas (CO and KS), Atmos Energy Louisiana (L.A), Atmos Energy Kentucky/Mid-States (KY, TN and VA), Atmos Energy Mississippi (MS) and Atmos Energy Mid-Tex (TX). This report also includes the operations of our Atmos Pipeline - Texas division. These operating divisions do not have separate capital structures. Please refer to the enclosed Atmos Energy Annual Report to Shareholders for further information concerning Atmos Energy Corporation's consolidated operations and activities. Classifications and allocations included herein are made for financial reporting purposes and may not be applicable for ratemaking or other purposes.



Katherine E. Parks

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
LIST OF SCHEDULES (Natural Gas Company)			
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	Ed. 12-96	
Control Over Respondent	102	Ed. 12-96	None
Corporations Controlled by Respondent	103	Ed. 12-96	
Security Holders and Voting Powers	107	Ed. 12-96	
Important Changes During the Year	108	Ed. 12-96	
Comparative Balance Sheet	110-113	Ed. 06-04	
Statement of Income for the Year	114-116	Ed. 06-04	
Statement of Accumulated Comprehensive Income and Hedging Activities	117	Ed. 06-02	
Statement of Retained Earnings for the Year	118-119	Ed. 06-04	
Statement of Cash Flows	120-121	Ed. 06-04	
Notes to Financial Statements	122	Ed. 12-07	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	Ed. 12-96	
Gas Plant in Service	204-209	Ed. 12-96	
Gas Property and Capacity Leased from Others	212	Ed. 12-96	
Gas Property and Capacity Leased to Others	213	Ed. 12-96	N/A
Gas Plant Held for Future Use	214	Ed. 12-96	None
Construction Work in Progress--Gas	216	Ed. 12-96	
Non-Traditional Rate Treatment Afforded New Projects	217	Ed. 12-07	N/A
General Description of Construction Overhead Procedure	218	Ed. 12-07	
Accumulated Provision for Depreciation of Gas Utility Plant	219	Ed. 12-96	
Gas Stored	220	Ed. 04-04	
Investments	222-223	Ed. 12-96	
Investments in Subsidiary Companies	224-225	Ed. 12-96	
Prepayments	230	Ed. 12-96	
Extraordinary Property Losses	230	Ed. 12-96	None
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-96	None
Other Regulatory Assets	232	Ed. 12-07	
Miscellaneous Deferred Debits	233	Ed. 12-96	
Accumulated Deferred Income Taxes	234-235	Ed. 12-96	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251	Ed. 12-96	
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock	252	Ed. 12-96	None
Other Paid-in Capital	253	Ed. 12-96	
Discount on Capital Stock	254	Ed. 12-96	N/A
Capital Stock Expense	254	Ed. 12-96	N/A
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255	Ed. 12-96	
Long-Term Debt	256-257	Ed. 12-96	
Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259	Ed. 12-96	

Name of Respondent Atmos Energy Corporation	This Report Is (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
LIST OF SCHEDULES (Natural Gas Company)			
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
Unamortized Loss and Gain on Recquired Debt	260	Ed. 12-96	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-96	
Taxes Accrued, Prepaid and Charged During Year	262-263	Ed. 12-96	
Miscellaneous Current and Accrued Liabilities	268	Ed. 12-96	
Other Deferred Credits	269	Ed. 12-96	
Accumulated Deferred Income Taxes--Other Property	274-275	Ed. 12-96	
Accumulated Deferred Income Taxes--Other	276-277	Ed. 12-96	
Other Regulatory Liabilities	278	Ed. 12-07	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Monthly Quantity & Revenue Data by Rate Schedule	299	Ed. 12-08	
Gas Operating Revenues	300-301	Ed. 12-07	
Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303	Ed. 12-96	N/A
Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305	Ed. 12-96	
Revenues from Storage Gas of Others	306-307	Ed. 12-96	
Other Gas Revenues	308	Ed. 12-96	
Discounted Rate Services and Negotiated Rate Services	313	Ed. 12-07	
Gas Operation and Maintenance Expenses	317-325	Ed. 12-96	
Exchange and Imbalance Transactions	328	Ed. 12-96	
Gas Used in Utility Operations	331	Ed. 12-96	
Transmission and Compression of Gas by Others	332	Ed. 12-96	
Other Gas Supply Expenses	334	Ed. 12-96	
Miscellaneous General Expenses--Gas	335	Ed. 12-96	
Depreciation, Depletion, and Amortization of Gas Plant	336-338	Ed. 12-96	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-96	
COMMON SECTION			
Regulatory Commission Expenses	350-351	Ed. 12-96	
Employee Pensions and Benefits (Account 926)	352	Ed. 12-07	
Distribution of Salaries and Wages	354-355	Ed. 12-96	
Charges for Outside Professional and Other Consultative Services	357	Ed. 12-96	
Transactions with Associated (Affiliated) Companies	358	Ed. 12-07	
GAS PLANT STATISTICAL DATA			
Compressor Stations	508-509	Ed. 12-96	
Gas Storage Projects	512-513	Ed. 12-96	
Transmission Lines	514	Ed. 12-96	
Transmission System Peak Deliveries	518	Ed. 12-96	
Auxiliary Peaking Facilities	519	Ed. 12-96	
Gas Account--Natural Gas	520	Ed. 12-07	
Shipper Supplied Gas for the Current Quarter	521	Ed. 02-11	
System Map	522	Ed. 12-96	
Footnote Reference	551	Ed. 12-96	
Footnote Text	552	Ed. 12-96	

Stockholders' Reports (check appropriate box)

- Four Copies will be submitted
 No annual report to stockholders is prepared

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr.)	Year of Report Dec. 31, 2016
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Richard Thomas, Vice President and Controller
Atmos Energy Corporation
P.O. Box 650205
Dallas Texas 75265-0205

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

State of Texas - October 18, 1983
Commonwealth of Virginia - July 31, 1997

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) when possession by receiver or trustee ceased.

No corporation, business trust or similar organization held control over the respondent at any time during the year.

4. State the classes of utility and other services furnished by respondent during the year in each state in which the respondent operated.

Residential, Commercial, Industrial and Public Authority Gas Service
to Customers in the following states:

Colorado, Kansas, Kentucky, Louisiana, Mississippi, Tennessee, Texas and Virginia.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous years' certified financial statements?

- (1) ___ Yes..Enter the date when such independent accountant was initially engaged: _____
 (2) X No

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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CONTROL OVER RESPONDENT

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustee, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	None			
2				
3				
4				
5				

Name or Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) Dec. 31, 2016	Year of Report Dec. 31, 2016
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests state the fact in a footnote and name the other interests.
4. In column (b) designate type of control of the respondent as "D" for direct, an "I" for indirect, or a "J" for joint control.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Ref. (e)
1	Atmos Energy Holdings, Inc.	D	Holding Company	100%	
2	BlueFlame Insurance Services, LTD	D	Insurance	100%	
3	Atmos Energy Services, LLC	I	Gas Management Services	100%	
4	EGASCO, LLC	I	Holder of non-core business related assets	100%	
5	Atmos Energy Marketing, LLC	I	Gas Marketing	100%	*
6	Atmos Power Systems, Inc.	I	Electrical Generation	100%	
7	Atmos Pipeline and Storage, LLC	I	Natural Gas Storage	100%	
8	UCG Storage, Inc.	I	Natural Gas Storage	100%	
9	WKG Storage, Inc.	I	Natural Gas Storage	100%	
10	Atmos Exploration & Production, Inc.	I	Exploration/Production	100%	
11	Trans Louisiana Gas Pipeline, Inc.	I	Gas Transportation	100%	
12	Trans Louisiana Gas Storage, Inc.	I	Natural Gas Storage	100%	
13	Atmos Gathering Company, LLC	I	Natural Gas Gathering	100%	
14	Phoenix Gas Gathering Company	I	Natural Gas Gathering	100%	
15	Fort Necessity Gas Storage, LLC	I	Natural Gas Storage	100%	
16	Atmos Energy Louisiana Industrial Gas, LLC	I	Natural Gas Distribution	100%	
17					
18	* Atmos Energy Marketing was sold in January 2017.				
19					
20					

Name of Respondent Atmos Energy Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
SECURITY HOLDERS AND VOTING POWERS					
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>					
1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:		2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.		3. Give the date and place of such meeting:	
		95,306,389 Total 95,306,389 by Proxy		Dallas, TX February 8, 2017	
VOTING SECURITIES					
4. Number of votes as of (date): December 15, 2016					
Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	105,094,734	105,094,734		
6	TOTAL number of security holders	14,033	14,033		
7	TOTAL votes of security holders listed below	40,182,488	40,182,488		
8					
9	Vanguard Group, Inc.		9,411,562		
10					
11	BlackRock, Inc.		9,022,032		
12					
13	State Street Corporation		6,595,562		
14					
15	T. Rowe Price Group, Inc.		3,611,983		
16					
17	Fidelity Management & Research Company		2,853,300		
18					
19	American Century Companies, Inc.		2,312,710		
20					
21	Goldman Sachs Group, Inc.		2,145,105		
22					
23					

Name of Respondent Atmos Energy Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
SECURITY HOLDERS AND VOTING POWERS					
Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
24	Victory Capital Management, Inc.		1,585,070		
25					
26	Cohen & Steers, Inc.		1,382,319		
27					
28	Bank of New York Mellon Corporation		1,262,845		
29					
30					
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57					
58	2. None				
59					
60	3. None				
61					
62	4. None				
63					
64					
65					
66					
67					
68					
69					
70					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 2016

IMPORTANT CHANGES DURING THE YEAR

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

- Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
- Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to the Commission authorization.
- Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
- Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
- Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.
Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
- Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
- In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent, please describe the significant events or transactions causing the propriety capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

- See discussion of franchise agreements under Item 1 Business on page 5 of the accompanying 2016 Form 10-K for Atmos Energy Corporation.
- See discussion of the acquisition of EnLink Pipeline in Note 6 Divestitures and Acquisitions of the December 2016 10-Q.
- See discussion of the divestiture of Atmos Energy Marketing in Note 6 Divestitures and Acquisitions of the December 2016 10-Q.
- See Note 10 Leases on page 91 of the accompanying 2016 Form 10-K for Atmos Energy Corporation.
- See supply arrangements and major suppliers under Item 1 Business on pages 5-6 of the accompanying 2016 Form 10-K for Atmos Energy Corporation.
- See Note 5 Debt on pages 69-71 of the accompanying 2016 Form 10-K for Atmos Energy Corporation.
- None
- None
- See Note 11 Commitments and Contingencies beginning on page 91 of the accompanying 2016 Form 10-K for Atmos Energy Corporation.
- None
- See Rate-making activity under Item 1 Business on pages 7-13 of the accompanying 2016 Form 10-K for Atmos Energy Corporation.
- See Executive Officers of the Registrant on pages 110-111 of the accompanying 2016 Form 10-K for Atmos Energy Corporation. In addition to the information on pages 110-111: Rafael G. Garza was elected to the Board of Directors in 2016. Kelly H. Compton was elected to the Board of Directors in 2016.
- N/A

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Comparative Balance Sheet (Assets and Other Debits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	10,837,898,069	9,728,276,522
3	Construction Work in Progress (107)	200-201	125,154,252	218,079,535
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	10,963,052,321	9,946,356,057
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)	-	(2,982,881,195)	(2,878,385,196)
6	Net Utility Plant (Total of line 4 less 5)	-	7,980,171,126	7,067,970,861
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)	-	-	-
8	(Less) Accum. Prov. for Amort., Nuclear Fuel Assemblies (120.5)	-	-	-
9	Nuclear Fuel (Total of line 7 less 8)	-	-	-
10	Net Utility Plant (Total of lines 6 and 9)	-	7,980,171,126	7,067,970,861
11	Utility Plant Adjustments (116)	122	-	-
12	Gas Stored-Based Gas (117.1)	220	29,320,395	29,320,395
13	System Balancing Gas (117.2)	220	-	-
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	-	-
15	Gas Owned to System Gas (117.4)	220	-	-
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)	-	13,235,262	12,361,540
18	(Less) Accum. Provision for Depreciation and Amortization (122)	-	(811,487)	(668,186)
19	Investments in Associated Companies (123)	222-223	-	-
20	Investments in Subsidiary Companies (123.1)	224-225	426,696,635	469,734,778
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances	-	-	-
23	Other Investments (124)	222-223	-	-
24	Sinking Funds (125)	-	-	-
25	Depreciation Fund (126)	-	-	-
26	Amortization Fund - Federal (127)	-	-	-
27	Other Special Funds (128)	-	-	-
28	Long-Term Portion of Derivative Assets (175)	-	-	-
29	Long-Term Portion of Derivative Assets - Hedges (176)	-	-	-
30	TOTAL Other Property & Investments (Total lines 17-20, 22-29)		439,120,410	481,428,132
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)	-	30,717,832	52,129,980
33	Special Deposits (132-134)	-	435,948	435,948
34	Working Funds (135)	-	-	-
35	Temporary Cash Investments (136)	222-223	-	-
36	Notes Receivable (141)	-	3,831,451	2,803,500
37	Customer Accounts Receivable (142)	-	423,526,423	331,744,908
38	Other Accounts Receivable (143)	-	27,596,685	36,393,262
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)	-	(11,139,635)	(11,309,073)
40	Notes Receivable from Associated Companies (145)	-	-	-
41	Accounts Receivable from Associated Companies (146)	-	36,031,220	22,322,216
42	Fuel Stock (151)	-	-	-
43	Fuel Stock Expenses Undistributed (152)	-	-	-

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Comparative Balance Sheet (Assets and Other Debits) (continued)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)	-	-	-
45	Plant Materials and Operating Supplies (154)	-	2,470,327	5,807,851
46	Merchandise (155)	-	-	-
47	Other Materials and Supplies (156)	-	-	-
48	Nuclear Materials Held for Sale (157)	-	-	-
49	Allowances (158.1 and 158.2)	-	-	-
50	(Less) Noncurrent Portion of Allowances	-	-	-
51	Stores Expense Undistributed (163)	-	2,228,380	2,752,859
52	Gas Stored Underground - Current (164.1)	220	159,531,586	177,113,554
53	Liquefied Natural Gas Stored & Held for Processing (164.2-164.3)	220	-	-
54	Prepayments (165)	230	37,744,985	33,648,123
55	Advances for Gas (166 thru 167)	-	-	-
56	Interest and Dividends Receivable (171)	-	-	-
57	Rents Receivable (172)	-	-	-
58	Accrued Utility Revenues (173)	-	-	-
59	Miscellaneous Current and Accrued Assets (174)	-	10,391,362	2,797,472
60	Derivative Instrument Assets (175)	-	-	-
61	(Less) Long-Term Portion of Derivative Instruments Assets (175)	-	-	-
62	Derivative Instrument Assets - Hedges (176)	-	-	-
63	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)	-	-	-
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		723,366,564	656,640,600
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)	-	16,616,594	17,563,745
67	Extraordinary Property Losses (182.1)	230	-	-
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	-	-
69	Other Regulatory Assets (182.3)	232	28,707,678	21,724,464
70	Preliminary Survey and Investigation Charges (Electric) (183)	-	-	-
71	Preliminary Survey and Investigation Charges (Gas) (183.1-183.2)	-	-	-
72	Clearing Accounts (184)	-	93,106	88,167
73	Temporary Facilities (185)	-	-	-
74	Miscellaneous Deferred Debits (186)	233	873,589,539	868,358,819
75	Deferred Losses from Disposition of Utility Plant (187)	-	-	-
76	Research, Development, and Demonstration Expend. (188)	-	-	-
77	Unamortized Loss on Reacquired Debt (189)	-	13,121,764	15,679,666
78	Accumulated Deferred Income Taxes (190)	234-235	517,738,269	317,207,841
79	Unrecovered Purchased Gas Costs (191)	-	(193,884)	(17,337,325)
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		1,449,673,066	1,223,285,377
81	TOTAL Assets & Other Debits (Total lines 10-15, 30, 64, & 80)		10,621,651,561	9,458,645,365

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Comparative Balance Sheet (Liabilities and Other Credits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	525,550	510,397
3	Preferred Stock Issued (204)	250-251	-	-
4	Capital Stock Subscribed (202, 205)	252	-	-
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	-	-
7	Other Paid-In Capital (208-211)	253	2,451,277,281	2,242,306,896
8	Installments Received on Capital Stock (212)	252	-	-
9	(Less) Discount on Capital Stock (213)	254	-	-
10	(Less) Capital Stock Expense (214)	254	-	-
11	Retained Earnings (215, 215.1, 216)	118-119	985,510,556	706,595,733
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	379,663,811	422,701,955
13	(Less) Reacquired Capital Stock (217)	250-251	-	-
14	Accumulated Other Comprehensive Income (219)	117	(92,573,613)	(79,865,629)
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)	-	3,724,403,585	3,292,249,352
16	LONG TERM DEBT			
17	Bonds (221)	256-257	-	-
18	(Less) Reacquired Bonds (222)	256-257	-	-
19	Advances from Associated Companies (223)	256-257	-	-
20	Other Long-Term Debt (224)	256-257	2,585,000,000	2,460,000,000
21	Unamortized Premium on Long-Term Debt (225)	258-259	-	-
22	(Less) Unamortized Discount on Long-Term Debt - Dr (226)	258-259	(4,184,010)	(4,526,293)
23	(Less) Current Portion of Long-Term Debt	-	(250,000,000)	-
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)	-	2,330,815,990	2,455,473,707
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)	-	-	-
27	Accumulated Provision for Property Insurance (228.1)	-	-	-
28	Accumulated Provision for Injuries and Damages (228.2)	-	14,071,468	12,083,453
29	Accumulated Provision for Pensions and Benefits (228.3)	-	-	-
30	Accumulated Miscellaneous Operating Provisions (228.4)	-	332,051	270,121
31	Accumulated Provision for Rate Refunds (229)	-	-	-

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Comparative Balance Sheet (Liabilities and Other Credits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
32	Long-Term Portion of Derivative Instrument Liabilities	-	-	-
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-
34	Asset Retirement Obligations (230)	-	-	-
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		14,403,519	12,353,574
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt	-	250,000,000	-
38	Notes Payable (231)	-	940,746,591	763,235,622
39	Accounts Payable (232)	-	261,250,473	193,571,626
40	Notes Payable to Associated Companies (233)	-	209,500,000	254,000,000
41	Accounts Payable to Associated Companies (234)	-	-	-
42	Customer Deposits (235)	-	40,497,188	55,304,190
43	Taxes Accrued (236)	262-263	107,145,076	90,358,308
44	Interest Accrued (237)	-	34,384,417	34,461,759
45	Dividends Declared (238)	-	-	-
46	Matured Long-Term Debt (239)	-	-	-
47	Matured Interest (240)	-	-	-
48	Tax Collections Payable (241)	-	12,125,802	7,988,313
49	Miscellaneous Current and Accrued Liabilities (242)	268	63,022,246	52,776,002
50	Obligations Under Capital Leases - Current (243)	-	-	-
51	Derivative Instrument Liabilities (244)	-	-	-
52	(Less) Long-Term Portion of Derivative Instrument Liabilities	-	-	-
53	Derivative Instrument Liabilities - Hedges (245)	-	-	-
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-
55	TOTAL Current & Accrued Liabilities (Total of line 37 thru 54)		1,918,671,793	1,451,695,820
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)	-	9,981,837	9,379,761
58	Accumulated Deferred Investment Tax Credits (255)	-	-	5,077
59	Deferred Gains from Disposition of Utility Plant (256)	-	-	-
60	Other Deferred Credits (253)	269	387,042,399	387,351,263
61	Other Regulatory Liabilities (254)	278	4,066,931	2,631,049
62	Unamortized Gain on Reacquired Debt (257)	-	-	-
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)	-	-	-
64	Accumulated Deferred Income Taxes - Other Property (282)	274-275	2,145,890,864	1,779,407,163
65	Accumulated Deferred Income Taxes - Other (283)	276-277	86,374,643	68,098,599
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		2,633,356,674	2,246,872,912
67	TOTAL Liabilities & Other Credits (Lines 15, 24, 35, 55 & 66)		10,621,651,561	9,458,645,365

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Statement of Income

1. Enter in column (e) the operations for the reporting quarter and in column (f) the balance for the same three month period for the prior year. Do not report annual amounts in these columns.
2. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the current year quarter/annual.
3. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in (l) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Qtr Only - No Fourth Qtr (e)	Current 3 Months Ended Qtr Only - No Fourth Qtr (f)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	2,496,725,966	2,656,999,663		
3	Operating Expenses					
4	Operation Expenses (401)	317-325	1,307,523,776	1,528,684,354		
5	Maintenance Expenses (402)	317-325	15,993,671	18,709,139		
6	Depreciation Expenses (403)	336-338	303,301,195	281,102,498		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	-	-		
8	Amortization & Depletion of Utility Plant (404 - 405)	336-338	-	-		
9	Amortization of Utility Plant Acquisition Adjustment (406)		(8,297,289)	(8,453,780)		
10	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)		-	1,271,136		
11	Amortization of Conversion Expenses (407.2)		-	-		
12	Regulatory Debits (407.3)		132,354	254,147		
13	(Less) Regulatory Credits (407.4)		(247,315)	(250,410)		
14	Taxes Other than Income Taxes (408.1)	262-263	226,288,547	230,962,904		
15	Income Taxes - Federal (409.1)	262-263	(18,649,045)	(8,950,768)		
16	Income Taxes - Other (409.1)	262-263	2,684,217	(947,319)		
17	Provision of Deferred Income Taxes (410.1)	234-235 272-277	205,341,395	194,351,594		
18	(Less) Provision for Deferred Income Taxes - Credit (411.1)	234-235 272-277	-	-		
19	Investment Tax Credit Adjustment - Net (411.4)		(5,077)	(6,345)		
20	(Less) Gains from Disposition of Utility Plant (411.6)		-	-		
21	Losses from Disposition of Utility Plant (411.7)		-	-		
22	(Less) Gains from Disposition of Allowances (411.8)		-	-		
23	Losses from Disposition of Allowances (411.9)		-	-		
24	Accretion Expense (411.10)		-	-		
25	TOTAL Utility Operating Expenses (Total lines 4 thru 24)		2,034,066,429	2,236,727,150		
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		462,659,537	420,272,513		

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Statement of Income						
Line No.	Elect. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1						
2			2,496,725,966	2,656,999,663		
3						
4			1,307,523,776	1,528,684,354		
5			15,993,671	18,709,139		
6			303,301,195	281,102,498		
7			-	-		
8			-	-		
9			(8,297,289)	(8,453,780)		
10			-	1,271,136		
11			-	-		
12			132,354	254,147		
13			(247,315)	(250,410)		
14			226,288,547	230,962,904		
15			(18,649,045)	(8,950,768)		
16			2,684,217	(947,319)		
17			205,341,395	194,351,594		
18			-	-		
19			(5,077)	(6,345)		
20			-	-		
21			-	-		
22			-	-		
23			-	-		
24			-	-		
25			2,034,066,429	2,236,727,150		
26			462,659,537	420,272,513		

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016		
Statement of Income (continued)						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Qtr Only - No Fourth Qtr (e)	Current 3 Months Ended Qtr Only - No Fourth Qtr (f)
27	Net Utility Operating Income (Carried forward from page 114)		462,659,537	420,272,513		
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Rev. from Merchandising, Jobbing & Contract Work (415)		-	-		
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		(1,013)	(1,930)		
33	Revenues from Nonutility Operations (417)		33,580	26,966		
34	(Less) Expenses of Nonutility Operations (417.1)		-	-		
35	Nonoperating Rental Income (418)		-	-		
36	Equity in Earnings of Subsidiary Companies (418.1)		-	-		
37	Interest and Dividend Income (419)		1,028,330	1,030,597		
38	Allowance for Other Funds Used During Construction (419.1)		-	-		
39	Miscellaneous Nonoperating Income (421)		8,796,851	8,031,728		
40	Gain on Disposition of Property (421.1)		-	20,256		
41	TOTAL Other Income (Total of lines 31 thru 40)		9,857,748	9,107,617		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		-	165,469		
44	Miscellaneous Amortization (425)		-	-		
45	Donations (426.1)	340	3,718,357	3,456,343		
46	Life Insurance (426.2)		-	-		
47	Penalties (426.3)	340	868,057	1,006,959		
48	Expenditures for Certain Civic, Political and Related Activities (426.4)	340	1,299,420	1,220,333		
49	Other Deductions (426.5)	340	5,562,028	4,880,466		
50	TOTAL Other Income Deductions (Lines 43 thru 49)		11,447,862	10,729,570		
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)		-	-		
53	Income Taxes - Federal (409.2)		-	-		
54	Income Taxes - Other (409.2)		-	-		
55	Provision for Deferred Income Taxes (410.2)		-	-		
56	(Less) Provision for Deferred Income Taxes - Credit (411.2)		-	-		
57	Investment Tax Credit Adjustments - Net (411.5)		-	-		
58	(Less) Investment Tax Credits (420)		-	-		
59	Total Taxes on Other Income & Deductions (Lines 52-58)		-	-		
60	Net Other Income and Deductions (Total lines 41, 50, 59)		(1,590,114)	(1,621,953)		

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016		
Statement of Income (continued)						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Qtr Only - No Fourth Qtr (e)	Current 3 Months Ended Qtr Only - No Fourth Qtr (f)
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)	256-257	141,093,219	140,738,316		
63	Amortization of Debt Discount And Expense (428)	258-259	1,606,433	1,578,395		
64	Amortization of Loss on Reacquired Debt (428.1)		2,557,902	2,557,902		
65	(Less) Amortization of Premium on Debt - Credit (429)		-	-		
66	(Less) Amort. of Gain on Reacquired Debt - Credit (429.1)		-	-		
67	Interest on Debt to Associated Companies (430)	340	1,146,800	1,127,686		
68	Other Interest Expense (431)	340	(26,435,307)	(26,455,074)		
69	(Less) Allowance for Borrowed Funds Used During Construction - Credit (432)		(2,518,683)	(2,374,770)		
70	Net Interest Charges (Total of lines 62 thru 69)		117,450,364	117,172,455		
71	Income Before Extraordinary Items (Lines 27, 60, & 70)		343,619,059	301,478,105		
72	EXTRAORDINARY ITEMS					
73	Extraordinary Income (434)		-	-		
74	(Less) Extraordinary Deductions (435)		-	-		
75	Net Extraordinary Items (Total of line 73 less line 74)		-	-		
76	Income Taxes - Federal and Other (409.3)		-	-		
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		-	-		
78	Net Income (Total of line 71 and 77)		343,619,059	301,478,105		

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Statement of Accumulated Comprehensive Income and Hedging Activities

- Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
- For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Qtr/Year	6,547,761	-	-	-
2	Preceding Qtr/Year Reclassification from Account 219 to Net Income	(536,059)	-	-	-
3	Preceding Qtr/Year Changes in Fair Value	(1,818,361)	-	-	-
4	Total (lines 2 and 3)	(2,354,420)	-	-	-
5	Balance of Account 219 at End of Preceding Qtr/Year / Beginning of Current Qtr/Year	4,193,341	-	-	-
6	Current Qtr/Year Reclassifications from Account 219 to Net Income	(187,762)	-	-	-
7	Current Qtr/Year Changes in Fair Value	(269,373)	-	-	-
8	Total (lines 6 and 7)	(457,135)	-	-	-
9	Balance of Account 219 at End of Current Qtr/Year	3,736,206	-	-	-

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Statement of Accumulated Comprehensive Income and Hedging Activities (continued)

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (Insert Category) (g)	Total for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	(70,168,578)		(63,620,817)		
2	346,911		(189,148)		
3	(14,237,303)		(16,055,664)		
4	(13,890,392)		(16,244,812)	301,478,105	285,233,293
5	(84,058,970)		(79,865,629)		
6	346,910		159,148		
7	(12,597,759)		(12,867,132)		
8	(12,250,849)		(12,707,984)	343,619,059	330,911,075
9	(96,309,819)		(92,573,613)		

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Statement of Retained Earnings				
1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 3. State the purpose and amount for each reservation or appropriation of retained earnings. 4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 5. Show dividends for each class and series of capital stock.				
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/ Year to Date Balance (c)	Previous Quarter/ Year to Date Balance (d)
UNAPPROPRIATED RETAINED EARNINGS				
1	Balance - Beginning of Period		706,595,733	519,179,528
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	Adoption of Stock Compensation Guidance		14,526,222	-
5	Other Adjustments		(712)	-
6	TOTAL Adjustments to Retained Earnings (Account 439)			
7	Balance Transferred from Income (Account 433 less Account 418.1)		343,619,059	301,478,105
8	Appropriations of Retained Earnings (Account 436)			
9				
10				
11	TOTAL Appropriations of Retained Earnings (436) (Total lines 7.1 thru 7.2)		-	-
12	Dividends Declared - Preferred Stock (Account 437)			
13				
14				
15	TOTAL Dividends Declared - Preferred Stock (437) (Total lines 9.1 thru 9.2)		-	-
16	Dividends Declared - Common Stock (Account 438)			
17	Dividends Declared - 2015		-	164,061,900
18	Dividends Declared - 2016		179,229,746	-
19	TOTAL Dividends Declared - Common Stock (438) (Total lines 11.1 thru 11.2)		179,229,746	164,061,900
20	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings		100,000,000	50,000,000
21	Balance - End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		985,510,556	706,595,733
APPROPRIATED RETAINED EARNINGS (Account 215)				
22	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)		-	-
23	APPROPRIATED RETAINED EARNINGS - AMORT. RESERVE, FEDERAL (215.1)			
24	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)		-	-
25	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1, 216) (Line 16 & 17)		-	-
26	TOTAL Retained Earnings (Account 215, 215.1, 216) (Lines 14 & 18)		985,510,556	706,595,733
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)				
27	Report only on an Annual Basis no Quarterly			
28	Balance - Beginning of Year (Debit or Credit)			
29	Equity in Earnings for Year (Credit) (Account 418.1)			
30	(Less) Dividends Received (Debit)			
31	Other Changes (Explain)			
32	Balance - End of Year			
33				
34				

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation		<input checked="" type="checkbox"/>	An Original		Dec. 31, 2016
		<input type="checkbox"/>	A Resubmission		
STATEMENT OF CASH FLOWS					
1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.			3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.		
2. Under "Other" specify significant amounts and group others.					
Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Current Year Amount (b)	Previous Year Amount (c)		
1	Net Cash Flow from Operating Activities:				
2	Net Income (Line 72(c) on page 116a)	343,619,059	301,478,105		
3	Noncash Charges (Credits) to Income:				
4	Depreciation and Depletion	295,003,906	272,648,718		
5	Amortization of (Specify)	-	-		
5.01	Franchises, Software and Acquisition Adjustments	1,010,850	1,259,630		
5.02	Gain on Sale of Discontinued Operations	-	-		
6	Deferred Income Taxes (Net)	205,341,395	194,351,594		
7	Other	21,806,546	32,079,346		
8	Net (Increase) Decrease in Receivables	(96,322,689)	105,434,687		
9	Net (Increase) Decrease in Inventory	17,581,968	37,372,384		
10	Net (Increase) Decrease in Allowances Inventory	-	-		
11	Net Increase (Decrease) in Payables and Accrued Expenses	25,183,085	(101,253,912)		
12	Net (Increase) Decrease in Other Regulatory Assets	-	-		
13	Net Increase (Decrease) in Other Regulatory Liabilities	-	-		
14	(Less) Allowance for Other Funds Used During Construction	-	-		
15	(Less) Undistributed Earnings from Subsidiary Companies	-	-		
16	Other: Changes in other assets and liabilities	(14,847,450)	(12,289,913)		
16.01					
16.02					
16.03					
17	Net Cash Provided by (Used in) Operating Activities				
18	(Total of lines 2 thru 16)	798,376,670	831,080,639		
19					
20	Cash Flows from Investments Activities:				
21	Construction and Acquisition of Plant (including land):				
22	Gross Additions to Utility Plant (less nuclear fuel)	(1,093,432,801)	(1,004,514,974)		
23	Gross Additions to Nuclear Fuel	-	-		
24	Gross Additions to Common Utility Plant	-	-		
25	Gross Additions to Nonutility Plant	-	-		
26	(Less) Allowance for Other Funds Used During Construction	-	-		
27	Other: Acquisitions	(85,714,239)	-		
27.01					
27.02					
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(1,179,147,040)	(1,004,514,974)		
29					
30	Acquisition of Other Noncurrent Assets (d)	-	-		
31	Proceeds from the Sale of Discontinued Operations	-	-		
32	Retirements of Property, Plant, and Equipment	5,616,868	1,917,161		
33	Investments In and Advances to Assoc. and Subsidiary Companies	-	-		
34	Contributions and Advances from Assoc. and Subsidiary Companies	-	-		
35	Disposition of Investments in (and Advances to)				
36	Associated and Subsidiary Companies	-	-		
37					
38	Purchase of Investment Securities (a)	(42,429,684)	-		
39	Proceeds from Sales of Investment Securities (a)	35,186,715	-		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Dec. 31, 2016

STATEMENT OF CASH FLOWS

4. Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U. S. of A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:
(a) Net proceeds or payments.
(b) Bonds, debentures and other long-term debt.
(c) Include commercial paper.
(d) Identify separately such items as Investments, fixed assets, Intangibles, etc.

6. Enter on page 122 clarifications and explanations.

7. At lines 5, 16, 27, 47, 56, 58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5.01, 5.02, etc.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
40	Loans Made or Purchased	-	-
41	Collections on Loans	-	-
42			
43	Net (Increase) Decrease in Receivables	-	-
44	Net (Increase) Decrease in Inventory	-	-
45	Net (Increase) Decrease in Allowances Held for Speculation	-	-
46	Net Increase (Decrease) in Payables and Accrued Expenses	-	-
47	Other: Proceeds from sale of assets	-	-
47.01			
47.02			
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	(1,180,773,141)	(1,002,597,813)
50			
51	Cash Flows from Financing Activities		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)	125,000,000	-
54	Preferred Stock	-	-
55	Common Stock	34,545,890	33,369,835
56	Other: Proceeds from equity offering, net	147,974,210	-
56.01	Other: Issuance of Common Stock for Contribution to Subsidiary	-	-
57	Net Increase in Short-Term Debt (c)	133,010,969	225,732,706
58	Other:	-	-
58.01	Settlement of interest rate agreements	-	-
58.02	Distribution from Subsidiary Companies	100,000,000	50,000,000
58.03			
59	Cash Provided by Outside Sources (Total of lines 53 thru 58.02)	540,531,069	309,102,541
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)	-	-
63	Preferred Stock	-	-
64	Common Stock	-	-
65	Other: Debt Issuance Costs	(317,000)	-
65.01	Other: Repurchase of Equity Awards	-	-
66	Net Decrease in Short-Term Debt (c)	-	-
67			
68	Dividends on Preferred Stock	-	-
69	Dividends on Common Stock	(179,229,746)	(164,061,900)
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	360,984,323	145,040,641
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of lines 18, 49, and 71)	(21,412,148)	(26,476,533)
75			
76	Cash and Cash Equivalents at Beginning of Year	52,565,928	79,042,461
77			
78	Cash and Cash Equivalents at End of Year	31,153,780	52,565,928

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Notes to Financial Statements			
<ol style="list-style-type: none"> 1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders. 2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock. 3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PPOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailment, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs. 4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement. 5. Provide a list of all environmental credits received during the reporting period. 6. Provide a summary of revenues and expenses for each tracked cost and special surcharge. 7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts. 8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions. 9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales; transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital. 10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases. 11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts. 12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect on such changes. 13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted. 14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred. 15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein. 			
<ol style="list-style-type: none"> 1. This report includes the operating results for the utility operations of Atmos Energy Corporation, which includes the Colorado and Kansas jurisdictions (Colorado-Kansas Division); Louisiana jurisdiction (Louisiana Division); Tennessee, Kentucky and Virginia jurisdictions (Kentucky/Mid-States Division); Mississippi jurisdiction (Mississippi Division) and Texas jurisdiction (West Texas, Mid-Tex and Atmos Pipeline-Texas Divisions) for the years ended December 31, 2016 and 2015. 2. For additional disclosures regarding contingencies, income tax and other matters see the Notes to Consolidated Financial Statements in the accompanying Annual Report on Form 10-K for the year ended September 30, 2016 of Atmos Energy Corporation. 3. For additional disclosures regarding pension plans, post-retirement plans and other matters, see the Notes to Consolidated Financial Statements in the accompanying Annual Report on Form 10-K for the year ended September 30, 2016 of Atmos Energy Corporation. 4. For additional disclosures regarding asset retirement obligations, see the Notes to Consolidated Financial Statements in the accompanying Annual Report on Form 10-K for the year ended September 30, 2016 of Atmos Energy Corporation. 5. None 6. Please see pages 9-10 of Form 10-K for the year ended September 30, 2016 of Atmos Energy Corporation. 7. None 8. None 9. For additional disclosures regarding acquisitions and divestitures, see the Notes to Consolidated Financial Statements in the accompanying Annual Report on Form 10-K for the year ended September 30, 2016 of Atmos Energy Corporation. 10. Please see page 12 of Form 10-K for the year ended September 30, 2016 of Atmos Energy Corporation. 11. None 12. None 13. None 14. None 15. See references to our 10-K noted above. 			

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion				
Line No.	Item (a)	Total Company For the Current Qtr/Year (b)		
1	UTILITY PLANT			
2	In Service:			
3	Plant in Service (Classified)	10,970,857,277		
4	Property Under Capital Leases	-		
5	Plant Purchased or Sold	10,000		
6	Completed Construction not Classified	-		
7	Experimental Plant Unclassified	-		
8	TOTAL (Enter Total of lines 3 thru 7)	10,970,867,277		
9	Leased to Others	-		
10	Held for Future Use	-		
11	Construction Work in Progress	125,154,252		
12	Acquisition Adjustments	(132,969,208)		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	10,963,052,321		
14	Accumulated Provision for Depreciation, Amortization and Depletion	2,982,881,195		
15	Net Utility Plant (Enter Total of line 13 less 14)	7,980,171,126		
16	DETAILS OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	3,034,709,930		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	-		
20	Amortization of Underground Storage Land and Land Rights	-		
21	Amortization of Other Utility Plant	9,845,399		
22	TOTAL in Service (Enter Total of lines 18 thru 21)	3,044,555,329		
23	Leased to Others:			
24	Depreciation	-		
25	Amortization and Depreciation	-		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	-		
27	Held for Future Use			
28	Depreciation	-		
29	Amortization	-		
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	-		
31	Abandonment of Leases (Natural Gas)	-		
32	Amortization of Plant Acquisition Adjustment	(61,674,134)		
33	TOTAL Accumulated Provisions (Agree with line 14 above) (Lines 22, 26, 30, 31 & 32)	2,982,881,195		

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)				
Line No.	Electric (a)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		ALL GAS		
4				
5				
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Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Gas Plant in Service (Accounts 101, 102, 103 and 106)				
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified - Gas.</p> <p>3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in</p>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	INTANGIBLE PLANT			
2	301 Organization	259,097		-
3	302 Franchises and Consents	700,000		-
4	303 Miscellaneous Intangible Plant	15,237,130		-
5	TOTAL Intangible Plant (Total of line 2 thru 4)	16,196,227		-
6	PRODUCTION PLANT			
7	Natural Gas Production and Gathering Plant			
8	325	-		-
9	325.2 Producing Leaseholds	-		-
10	325.3 Gas Rights	-		-
11	325.4 Right-of-ways	-		-
12	325.5 Other Land and Land Rights	-		-
13	326 Gas Wells Structures	-		-
14	327 Field Compressor Station Structures	-		-
15	328 Field Measuring and Regulator Station Structures	-		-
16	329 Other Structures	-		-
17	330 Producing Gas Wells - Well Construction	-		-
18	331 Producing Gas Wells - Well Equipment	-		-
19	332 Field Lines	-		-
20	333 Field Compressor Station Structures	-		-
21	334 Field Measuring and Regulator Station Structures	-		-
22	335 Drilling and Cleaning Equipment	-		-
23	336 Purification Equipment	-		-
24	337 Other Equipment	-		-
25	338 Unsuccessful Exploration & Development Costs	-		-
26	TOTAL Production and Gathering (Total of lines 8 thru 25)	-		-
27	PRODUCTS EXTRACTION PLANT			
28	304 Land and Land Rights	66,181		-
29	305 Structures and Improvements	-		-
30	311 Compression Equipment	-		-
31	340 Land and Land Rights	-		-
32	342 Extraction and Refining Equipment	-		-
33	343 Pipe Lines	-		-
34	344 Extracted Products Storage Equipment	-		-
35	345 Compressor Equipment	-		-

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Gas Plant in Service (Accounts 101, 102, 103 and 106) (continued)

in column (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observation of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for the plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distributions of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Acct 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Line No.		Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1					
2	301	-	-	-	259,097
3	302	-	-	-	700,000
4	303	-	-	-	15,237,130
5		-	-	-	16,196,227
6					
7					
8	325	-	-	-	-
9	325.2	-	-	-	-
10	325.3	-	-	-	-
11	325.4	-	-	-	-
12	325.5	-	-	-	-
13	326	-	-	-	-
14	327	-	-	-	-
15	328	-	-	-	-
16	329	-	-	-	-
17	330	-	-	-	-
18	331	-	-	-	-
19	332	-	-	-	-
20	333	-	-	-	-
21	334	-	-	-	-
22	335	-	-	-	-
23	336	-	-	-	-
24	337	-	-	-	-
25	338	-	-	-	-
26		-	-	-	-
27					
28	304	-	-	-	66,181
29	305	-	-	-	-
30	311	-	-	-	-
31	340	-	-	-	-
32	342	-	-	-	-
33	343	-	-	-	-
34	344	-	-	-	-
35	345	-	-	-	-

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Gas Plant in Service (Accounts 101, 102, 103 and 106)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
36	346 Gas Measuring and Regulating Equipment	-	-	
37	347 Other Equipment	-	-	
38	TOTAL Products Extraction Plant (Lines 28 thru 35)	66,181	-	
39	TOTAL Natural Gas Production Plant (Line 26 and 38)	66,181	-	
40	Manufactured Gas Prod. Plant (Submit Suppl. Statement)	-	-	
41	TOTAL Production Plant (Total line 39 and 40)	66,181	-	
42	NATURAL GAS STORAGE AND PROCESSING PLANT			
43	Underground Storage Plant			
44	350.1 Land	4,404,270	3,290,628	
45	350.2 Rights-of-Way	711,660	-	
46	351 Structures and Improvements	23,906,356	2,389,658	
47	352 Wells	88,523,784	7,408,116	
48	352.1 Storage Leaseholds and Rights	386,606	-	
49	352.2 Reservoirs	-	-	
50	352.3 Non-recoverable Natural Gas	-	-	
51	353 Lines	14,924,071	1,258,289	
52	354 Compressor Station Equipment	89,552,885	4,891,246	
53	355 Measuring and Regulating Equipment	41,199,852	14,950,163	
54	356 Purification Equipment	50,930,528	54,522	
55	357 Other Equipment	781,153	-	
56	TOTAL Underground Storage Plant (Lines 44 thru 55)	315,321,165	34,242,622	
57	Other Storage Plant			
58	360 Land and Land Rights	-	-	
59	361 Structures and Improvements	-	-	
60	362 Gas Holders	72	-	
61	363 Purification Equipment	-	-	
62	363.1 Liquefaction Equipment	-	-	
63	363.2 Vaporizing Equipment	-	-	
64	363.3 Compressor Equipment	-	-	
65	363.4 Measuring and Regulating Equipment	-	-	
66	363.5 Other Equipment	1,115,352	-	
67	TOTAL Other Storage Plant (Lines 58 thru 66)	1,115,424	-	
68	Base Load Liquefied Natural Gas Terminating & Processing Plant			
69	364.1 Land and Land Rights	-	-	
70	364.2 Structures and Improvements	-	-	
71	364.3 LNG Processing Terminal Equipment	-	-	
72	364.4 LNG Transportation Equipment	-	-	
73	364.5 Measuring and Regulating Equipment	-	-	
74	364.6 Compressor Station Equipment	-	-	
75	364.7 Communications Equipment	-	-	
76	364.8 Other Equipment	-	-	
77	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant (Total of lines 69 thru 76)	-	-	
78	TOTAL Natural Gas Storage and Processing Plant (Total of lines 56, 67, and 77)	316,436,589	34,242,622	

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Gas Plant in Service (Accounts 101, 102, 103 and 106) (continued)					
Line No.		Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
36	346	-	-	-	-
37	347	-	-	-	-
38		-	-	-	66,181
39		-	-	-	66,181
40		-	-	-	-
41		-	-	-	66,181
42					
43					
44	350.1	-	-	-	7,694,898
45	350.2	-	-	-	711,660
46	351	35,286	-	-	26,260,728
47	352	2,228,070	-	-	93,703,830
48	352.1	-	-	-	386,606
49	352.2	-	-	-	-
50	352.3	-	-	-	-
51	353	285,865	-	-	15,896,495
52	354	2,155,059	-	(55,666)	92,233,406
53	355	478,340	-	(3,266,883)	52,404,792
54	356	305,425	-	-	50,679,625
55	357	-	-	(32,798)	748,355
56		5,488,045	-	(3,355,347)	340,720,395
57					
58	360	-	-	-	-
59	361	-	-	-	-
60	362	-	-	-	72
61	363	-	-	-	-
62	363.1	-	-	-	-
63	363.2	-	-	-	-
64	363.3	-	-	-	-
65	363.4	-	-	-	-
66	363.5	592	-	-	1,114,760
67		592	-	-	1,114,832
68					
69	364.1	-	-	-	-
70	364.2	-	-	-	-
71	364.3	-	-	-	-
72	364.4	-	-	-	-
73	364.5	-	-	-	-
74	364.6	-	-	-	-
75	364.7	-	-	-	-
76	364.8	-	-	-	-
77		-	-	-	-
78		5,488,637	-	(3,355,347)	341,835,227

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Gas Plant in Service (Accounts 101, 102, 103 and 106)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
79	TRANSMISSION PLANT			
80	365.1 Land and Land Rights	2,930,669	637,158	
81	365.2 Rights-of-Way	24,449,196	173,979	
82	366 Structures and Improvements	11,564,155	664,541	
83	367 Mains	1,511,923,027	386,664,250	
84	368 Compressor Station Equipment	146,555,337	26,536,101	
85	369 Measuring and Regulating Station Equipment	238,517,841	44,513,913	
86	370 Communication Equipment	14,092,045	231,550	
87	371 Other Equipment	5,036,781	5,467	
88	TOTAL Transmission Plant (Total of lines 80 thru 87)	1,955,069,051	459,426,959	
89	DISTRIBUTION PLANT			
90	374 Land and Land Rights	18,163,093	1,342,100	
91	375 Structures and Improvements	3,736,394	11,325	
92	376 Mains	3,626,782,794	442,270,026	
93	377 Compressor Station Equipment	217,930	-	
94	378 Measuring and Regulating Station Equipment - General	120,076,698	12,320,423	
95	379 Measuring and Regulating Station Equipment - City Gate	43,243,022	3,223,511	
96	380 Services	1,947,946,546	183,298,403	
97	381 Meters	500,349,792	54,164,324	
98	382 Meter Installations	388,742,201	28,225,752	
99	383 House Regulators	136,341,243	16,834,997	
100	384 House Regulator Installations	2,708,666	30,189	
101	385 Industrial Measuring and Regulating Station Equipment	17,253,297	1,762,880	
102	386 Other Property on Customers' Premises	52,904	-	
103	387 Other Equipment	3,025,982	125,212	
104	388 Contributions in Aid Of Construction	-	-	
105	TOTAL Distribution Plant (Total of lines 90 thru 104)	6,808,640,562	743,609,142	
106	GENERAL PLANT			
107	389 Land and Land Rights	23,546,318	3,937,270	
108	390 Structures and Improvements	199,047,320	14,581,211	
109	391 Office Furniture and Equipment	43,023,435	1,151,632	
110	392 Transportation Equipment	31,140,809	6,043,276	
111	393 Stores Equipment	435,698	31,611	
112	394 Tools, Shop, and Garage Equipment	55,752,968	9,355,000	
113	395 Laboratory Equipment	1,620,308	15,000	
114	396 Power Operated Equipment	17,049,390	610,956	
115	397 Communication Equipment	16,197,252	191,489	
116	398 Miscellaneous Equipment	26,158,496	2,503,107	
117	Subtotal (Total of lines 107 thru 116)	413,971,994	38,420,552	
118	399 Other Tangible Property	337,262,098	44,846,302	
119	TOTAL General Plant (Total of lines 117 and 118)	751,234,092	83,266,854	
120	TOTAL (Accounts 101 and 106)	9,847,642,702	1,320,545,577	
121	Gas Plant Purchased (See Instr. 8)	-	-	
122	(Less) Gas Plant Sold (See Instr. 8)	-	-	
123	Experimental Gas Plant Unclassified	-	-	
124	TOTAL Gas Plant in Service (Total of lines 120 thru 123)	9,847,642,702	1,320,545,577	

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Gas Plant in Service (Accounts 101, 102, 103 and 106) (continued)					
Line No.		Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
79					
80	365.1	-	-	-	3,567,827
81	365.2	735	-	(2,423)	24,620,017
82	366	17,079	-	9,525	12,221,142
83	367	15,691,712	-	895,687	1,883,791,252
84	368	1,236,789	-	770,236	172,624,885
85	369	4,558,506	232,750	2,493,752	281,199,750
86	370	45,662	-	-	14,277,933
87	371	38,209	-	-	5,004,039
88		21,588,692	232,750	4,166,777	2,397,306,845
89					
90	374	75	-	2,423	19,507,541
91	375	2,752	-	475	3,745,442
92	376	28,555,114	(242,519)	(442,210)	4,039,812,977
93	377	-	-	-	217,930
94	378	828,125	-	(583,107)	130,985,889
95	379	147,683	-	179,381	46,498,231
96	380	33,320,228	(42,504)	31,608	2,097,913,825
97	381	10,935,265	-	3,625	543,582,476
98	382	14,441,857	(8,450)	-	402,517,646
99	383	3,605,606	-	-	149,570,634
100	384	-	-	-	2,738,855
101	385	169,883	-	(3,625)	18,842,669
102	386	-	-	-	52,904
103	387	-	-	-	3,151,194
104	388	-	-	-	-
105		92,006,588	(293,473)	(811,430)	7,459,138,213
106					
107	389	-	744,547	-	28,228,135
108	390	2,979,660	3,094,988	(88,123)	213,655,736
109	391	2,847,718	-	88,123	41,415,472
110	392	2,037,350	-	324,764	35,471,499
111	393	24,549	-	(34,796)	407,964
112	394	1,337,486	-	(21,405)	63,749,077
113	395	33,262	-	-	1,602,046
114	396	1,019,896	-	(250,697)	16,389,753
115	397	1,586,011	-	21,405	14,824,135
116	398	455,906	-	(39,271)	28,166,426
117		12,321,838	3,839,535	-	443,910,243
118	399	69,704,059	-	-	312,404,341
119		82,025,897	3,839,535	-	756,314,584
120		201,109,814	3,778,812	-	10,970,857,277
121		-	-	-	-
122		-	-	-	-
123		-	-	-	-
124		201,109,814	3,778,812	-	10,970,857,277

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Gas Property and Capacity Leased from Others				
1. Report below the information called for concerning gas property and capacity leased from others for gas operations.				
2. For all leases in which the average annual lease payment over the initial term of the the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).				
Line No.	Name of Lessor (a)	*	Description of Lease (c)	Lease Payments for Current Year (d)
1	Gulf South Pipeline Company LP		Leased pipeline capacity	22,877,082
2	Texas Gas Transmission Corporation		Leased pipeline capacity	20,646,118
3	East Tennessee Natural Gas LLC		Leased pipeline capacity	14,946,597
4	Southern Star Central Gas Pipeline Inc		Leased pipeline capacity	14,281,807
5	Oneok Westex Transmission LLC		Leased pipeline capacity	8,704,950
6	Tennessee Gas Pipeline Co		Leased pipeline capacity	8,601,474
7	Trans Louisiana Gas Pipeline, Inc.	*	Leased pipeline capacity	7,790,400
8	Tallgrass Interstate Gas Transmission LLC		Leased pipeline capacity	6,258,911
9	Sequent Energy Management, L.P.		Leased pipeline capacity	5,055,757
10	Xcel Energy		Leased pipeline capacity	4,109,318
11	Southern Natural Gas Company		Leased pipeline capacity	3,982,521
12	El Paso Natural Gas Company		Leased pipeline capacity	3,534,502
13	Columbia Gulf Transmission Company		Leased pipeline capacity	3,394,616
14	Colorado Interstate Gas Company		Leased pipeline capacity	2,339,914
15	Saltville Gas Storage Company LLC		Leased pipeline capacity	2,169,224
16	Oneok Texas Gas Storage LLC		Leased pipeline capacity	2,167,937
17	EnLink LIG, LLC		Leased pipeline capacity	1,976,400
18	Transwestern Pipeline Company		Leased pipeline capacity	1,868,400
19	WKG Storage, Inc.	*	Leased pipeline capacity	1,587,477
20	Texas Eastern Transmission LP		Leased pipeline capacity	1,526,229
21	Cheyenne Plains Gas Pipeline Company LLC		Leased pipeline capacity	1,364,768
22	Jefferson Island Storage And Hub LLC		Leased pipeline capacity	1,284,000
23	Northern Natural Gas Company		Leased pipeline capacity	1,261,787
24	Atmos Energy Marketing	*	Leased pipeline capacity	1,231,375
25	UCG Storage, Inc.	*	Leased pipeline capacity	1,178,692
26	Panhandle Eastern Pipeline		Leased pipeline capacity	1,115,689
27	Hill-Lake Gas Storage LLC		Leased pipeline capacity	820,000
28	Worsham-Steed Gas Storage, LLC		Leased pipeline capacity	717,500
29	Red Cedar Gathering Company		Leased pipeline capacity	524,335
30	South Cross Energy		Leased pipeline capacity	517,205
31	Other Leases < \$500K Annually		Leased pipeline capacity	1,355,340
32				
33				
36				
37	TOTAL			\$ 149,190,324

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Gas Property and Capacity Leased to Others (Account 104)

- For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.
- In column (d) provide the lease payments received from others.
- Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	*	Description of Lease (c)	Lease Payments for Current Year (d)
		(b)		
1	Not Applicable			
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35	TOTAL			\$ -

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Gas Plant Held for Future Use (Account 105)				
<p>1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.</p> <p>2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.</p>				
Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	NONE			
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35	TOTAL			\$ -

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Construction Work in Progress-Gas (Account 107)

1. Report below descriptions and balances at end of year of projects of construction (Account 107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstartion (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than \$1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	General Plant	9,011,046	5,400,000
2	Distribution Plant	54,441,541	122,500,000
3	Transmission Plant	30,296,178	152,500,000
4	Storage Plant	16,668,254	35,700,000
5	Other Minor Projects	14,737,233	700,000
6			
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35	TOTAL	125,154,252	316,800,000

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Non-Traditional Rate Treatment Afforded New Projects				
<p>1. The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.</p> <p>2. In column b, list the CP Docket Number where the Commission authorized the facility.</p> <p>3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)</p> <p>4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.</p> <p>5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.</p>				
Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Service (d)
1	Not Applicable			
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Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Non-Traditional Rate Treatment Afforded New Projects

- The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.
- In column b, list the CP Docket Number where the Commission authorized the facility.
- In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)
- In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.
- In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.

Line No.	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including taxes) (j)	Incremental Revenues (k)
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Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2016	Year of Report Dec. 31, 2016
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General Description of Construction Overhead Procedure

- For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to constructions jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
- Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.
- Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

1. Portion of Administrative and General Expenses
 2. Portion of Engineering Department Supervision attributed to construction.
 3. Portion of Field Supervision charged to construction.
 - (b) Quarterly review of time spent on construction projects.
 - (c) Proration of construction overheads to actual direct expenditures to construction orders.
 - (d) The same rate for all construction items.
 - (e) N/A
 - (f) Indirectly assigned.
- Capitalized interest based on the weighted average cost of total debt plus the weighted average cost of capital.
- N/A

Computation of Allowance for Funds Used During Construction Rates

For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.

Identify, in a footnote, the specific entity used as the source for the capital structure figures - **Atmos Energy**

Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate - **rate used approved in a rate case**

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio (percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt	S 911,949,910		
2	Short-Term Interest			s 0.99%
3	Long-Term Debt	D 2,585,000,000	41.0%	d 5.89%
4	Preferred Stock	P -	-	p 0.00%
5	Common Equity	C 3,724,403,585	59.0%	c 10.50%
6	Total Capitalization	6,309,403,585	100.0%	
7	Average Construction Work in Progress Balance	W 248,181,802		
2. Gross Rate for Borrowed Funds		$s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$		0.99%
3. Rate for Other Funds		$[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$		N/A
4. Weighted Average Rate Actually Used for the Year:				
a. Rate for Borrowed Funds -		1.26%		
b. Rate for Other Funds -		N/A		

Note: The Gross Rate for Borrowed Funds was calculated using the formula listed above unless Average Short-Term Debt is greater than Average Construction Work in Progress Balance. In the case Average Short-Term Debt is greater than Average Construction Work in Progress Balance, the Gross Rate for Borrowed Funds will equal the Cost Rate Percentage for Short-Term Interest as it is assumed that the funds provided by short-term debt have been used to finance construction work in progress.

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Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)

1. Explain in a footnote any important adjustments during the year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform Systems of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interests credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
Section A. BALANCES AND CHANGES DURING YEAR					
1	Balance Beginning of Year	2,921,916,642	All Gas		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	303,301,195			
4	(403.1) Depreciation Expense for Asset Retirement Costs	-			
5	(413) Expense of Gas Plant Leased to Others	-			
6	Transportation Expenses - Clearing	-			
7	Other Clearing Accounts	-			
8	Other Accounts (Specify): Acquisitions	-			
9	Transfers and Adjustments	57,492,816			
10	TOTAL Depreciation Provision for Year (Lines 3 thru 8)	360,794,011			
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	201,109,814			
13	Cost of Removal	49,257,227			
14	Salvage (Credit)	(974,266)			
15	TOTAL Net Charges for Plant Retirements (Lines 12 thru 14)	249,392,775			
16	Other Debit or Credit Items (Describe) (footnote details):				
17	R.W.I.P.	1,392,052			
18	Book Cost of Asset Retirement Costs	-			
19	Balance End of Year (Lines 1, 10, 15, 16, and 18)	3,034,709,930			
20	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions - Manufactured Gas				
22	Production and Gathering - Natural Gas				
23	Products - Natural Gas				
24	Underground Gas Storage				
25	Other Storage Plant				
26	Base Load LNG Terminaling and Processing Plant				
27	Transmission				
28	Distribution				
29	General				
30	TOTAL (Lines 21 thru 29)				

Name of Respondent Atmos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year Ending Dec 31, 2016
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GAS STORED (ACCOUNTS 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, AND 164.3)

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.

2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.

3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year	29,320,395				177,113,554			206,433,949
2	Gas Delivered to Storage	0				81,730,968			81,730,968
3	Gas Withdrawn from Storage	0				94,026,162			94,026,162
4	Other Debits and Credits	0				(5,286,774)			(5,286,774)
5	Balance at End of Year	29,320,395				159,531,586			188,851,981
6	Dth	26,943,225				56,731,667			83,674,892
7	Amount per Dth	1.09				2.81			2.26

Note: Other Debits and Credits relate to various gas storage transfers. In 2014, the company began estimating current month storage activity.

Name of Respondent Atmos Energy Corporation		This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) Dec. 31, 2016	Year of Report Dec. 31, 2016
INVESTMENTS (Accounts 123, 124, 136)					
1. Report below Investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments. 2. Provide a subheading for each account and list thereunder the information called for: (a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board			of Directors, and included in Account 124, Other Investments, state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes. (b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Include advances subject to current repayment in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or open account.		
Line No.	Description of Investment (a)		Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference. (c)	Purchases or Additions During Year (d)	
1	<u>Other Investments A/C 124</u>				
2	None		0	0	
3					
4					
5	<u>Temporary Cash Investments A/C 136</u>				
6					
7	None		0	0	
8					
9	<u>Investments in Associated Companies A/C 123</u>				
10					
11	None		0	0	
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Name of Respondent	This Report Is:	Date of Report	Year of Report		
Atmos Energy Corporation	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	Dec. 31, 2016		
	(2) <input type="checkbox"/> A Resubmission				
INVESTMENTS (Accounts 123, 124, 136) (Continued)					
<p>List each note giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229.</p> <p>3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged and in a footnote state the name of pledges and purpose of the pledge.</p> <p>4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.</p>		<p>5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.</p> <p>6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includable in column (h).</p>			
Sales or Other Dispositions During Year (e)	Principal Amount or No. of Shares at End of Year (f)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.) (g)	Revenue for Year (h)	Gain or Loss from Investment Disposed of (i)	Line No.
0	0	0			1
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Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation		<input checked="" type="checkbox"/>	An Original		Dec. 31, 2016
		<input type="checkbox"/>	A Resubmission		
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123 & 123.1)					
<p>1. Report below investments in Accounts 123.1, Investments in Subsidiary Companies.</p> <p>2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).</p> <p>(a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue maturity, and interest rate.</p> <p>(b) Investment Advances-Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.</p> <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.</p>					
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	
1	Atmos Energy Holdings, Inc.			442,948,539	
2	BlueFlame Insurance Services, LTD			26,786,239	
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40			TOTAL	469,734,778	

Name of Respondent Atmos Energy Corporation	This Report Is <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016	
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123 & 123.1) (Continued)				
<p>4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.</p> <p>5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.</p> <p>6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.</p>		<p>7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includable in column (f).</p> <p>8. Report on Line 40, column (a) the total cost of Account 123.1.</p>		
Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
26,054,493	(71,694,952)	397,308,080	0	1
2,602,316	0	29,388,555	0	2
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<p>Note: Column "f" includes distributions from the subsidiary to the parent which reduces the Investment in Subsidiary Companies account.</p>				33
				34
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28,656,809	(71,694,952)	426,696,635	0	40

Name of Respondent Atmos Energy Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 2016	
PREPAYMENTS (Account 165)							
1. Report below the particulars (details) on each prepayment.							
Line No.	Nature of Prepayment (a)	Balance at End of Year (In Dollars) (b)					
1.	Prepaid Insurance	15,858,498					
2.	Prepaid Expenses (Rents, Hardware Maintenance, Software Maintenance, Supplies, Services, etc.)	17,894,243					
3.	Prepaid Taxes	1,298,302					
4.	Prepaid Revolving Credit Facility Fees	1,155,652					
5.	Miscellaneous Prepayments	1,538,290					
6.	TOTAL	37,744,985					
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year		Balance at End of Year (g)
					Account Charged (e)	Amount (f)	
7	None						
8							
9							
10							
11							
12							
13							
14							
15	TOTAL						
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses. (a)	Balance at Beginning of Year (b)	Total Amount of Charges (c)	Costs Recognized During Year (d)	Written off During Year		Balance at End of Year (g)
					Account Charged (e)	Amount (f)	
16	None						
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	TOTAL						

Name of Respondent		This Report is:		Date of Report		Year/Period of Report	
Atmos Energy Corporation		(1)	<input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)		Dec. 31, 2016	
		(2)	<input type="checkbox"/> A Resubmission				
OTHER REGULATORY ASSETS (Account 182.3)							
1. Report below details called for Concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts). 2. For regulatory assets being amortized, show period of amortization in column (a). 3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses. 5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning Current Quarter/Year (b)	Debits (c)	Written off During Quarter/Year Account Charged (d)	Written off During Period Amount Recovered (e)	Written off During Period Amount Deemed Unrecoverable (f)	Balance at End of Current Quarter/Year (g)
1	Mid-States division regulatory asset established for the adoption of ASC 740 (formerly FAS 109 Accounting for Income Taxes). This account is being amortized over twenty years.	953,396	0	4073	132,354		821,042
2							
3							
4							
5							
6							
7	Rate Case Expenses	143,675	1,144,096	various	125,955		1,161,816
8							
9	Ad Valorem	-	683,369	4081	25,598		657,771
10							
11	Pension and postretirement benefit cost	14,277,576	-	9260	2,155,832		12,121,744
12							
13	SERP benefit cost	523,293	163,751	9260			687,044
14							
15	Pipeline Safety Fee	394,596	50,013	various	-		444,609
16							
17	Dallas Annual Rate Review (DARR) Tariff	125,396	0	4030	125,396		0
18							
19	Maximum Allowable Operating Pressure (MAOP)	3,952,140	4,173,007	various	-		8,125,147
20							
21	Conservation & Energy Eff Program	79,103	164,797	9080	-		243,900
22							
23	Kansas and Virginia WNA	1,275,289	3,169,315	various	-		4,444,604
24							
25							
26							
27							
28	TOTAL	21,724,464	9,548,349		2,565,135	-	28,707,678

Name Of Respondent		This Report Is:		Date of Report	Year of Report	
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		(2)	<input type="checkbox"/> A Resubmission			
MISCELLANEOUS DEFERRED DEBITS (Account 186)						
1. Report below the details called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a). 3. Minor items (less than \$250,000) may be grouped by classes.						
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End Of Year (f)
				Account Charged (d)	Amount (e)	
1	Payroll Clearing	(10,607)	1,939,242		1,915,631	13,004
2	LGS Integration Costs	4,053,245	-		560,223	3,493,022
3	Pension Assets	101,834,910	34,545,409		43,900,987	92,479,332
4	Regulatory Commission Expenses	1,424,238	-		1,126,541	297,697
5	Line Pack	4,385,237	-		-	4,385,237
6	Goodwill - Citizens Acquisition	116,412,042	249,631		-	116,661,673
7	Goodwill - MVG Acquisition	90,892,978	-		-	90,892,978
8	Goodwill - Mid-Tex/Atmos Pipeline TX Acq.	499,487,791	455,486		-	499,943,277
9	Goodwill - Comfur T Acquisition	1,198,019	-		-	1,198,019
10	Deferred Asset Projects	(249,057)	1,032,487		870,298	(86,868)
11	Lincoln II Construction	39,928	-		34,222	5,706
12	Texas Rule 8.209	43,384,954	55,580,530		49,867,560	49,097,924
13	Risk Management Assets	96,183	11,800,893		10,614,994	1,282,092
14	Seat Licenses	4,608,333	-		350,000	4,258,333
15	Conservation & Energy Efficiency Program	521,639	1,126,623		1,542,683	105,579
16	Revolving Credit Facility Fees	-	6,231,304		2,028,138	4,203,166
17	APT Annual Adjustment Mechanism	-	10,961,289		5,767,060	5,194,229
18	Minor Items Each Less Than \$250,000	278,976	134,893		248,730	165,138
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34						
35	Subtotal		124,057,788		118,827,067	
36						
37						
38						
39	TOTAL	868,358,819				873,589,539

Name of Respondent Atmos Energy Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
ACCUMULATED DEFERRED INCOME TAXES (Account 190)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes.			3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc., and 6.01 6.02, etc.		
2. At Other (Specify), include deferrals relating to other income and deductions.			4. If more space is needed, use separate pages as required.		
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 410.1 (d)	
1	Account 190				
2	Electric				
3	Gas	317,207,841	186,704,578	0	
4	Other (Define)				
5	Total (Total of lines 2 thru 4)				
6	Other (Specify)				
6.01					
6.02					
7	TOTAL Account 190 (Total of lines 5 thru 6.?)	317,207,841	186,704,578	0	
8	Classification of TOTAL				
9	Federal Income Tax		179,122,432	0	
10	State Income Tax		7,582,146	0	
11	Local Income Tax				
Notes					
<p>Note: Amounts in the adjustment column represent adjustments between current and deferred provision accounts relating to acquisitions and other miscellaneous tax true-up adjustments.</p>					

Name of Respondent Atmos Energy Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other."

6. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional rates.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No
Amounts Debited to Account 411.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct No (g)	Amount (h)	Acct No (i)	Amount (j)		
							1
							2
		various	13,825,850	various	0	517,738,269	3
							4
							5
							6
							6.01
							6.02
			13,825,850		0	517,738,269	7
							8
			13,657,508				9
			168,342				10
							11

Name of Respondent		This Report Is		Date of Report	Year of Report
Atmos Energy Corporation		(1)	<input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	Dec. 31, 2016
		(2)	<input type="checkbox"/> A Resubmission		
CAPITAL STOCK (Accounts 201 and 204)					
1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.			2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.		
			3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.		
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Share Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)	
1					
2	Common stock - NYSE - ATO	200,000,000	\$0.005		
3					
4					
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Name of Respondent Atmos Energy Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016	
CAPITAL STOCK (Accounts 201 and 204) (Continued)						
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative. 5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.			6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledged and purpose of pledge.			
OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
105,109,905	\$525,550					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 32 33 34 35 36 37 38 39 40

Name of Respondent Atmos Energy Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202, 203, 205, 206, 207, and 212)					
1. Show for each of the above accounts the amounts applying to each class and series of capital stock. 2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.			3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year. 4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.		
Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)	
1					
2	NONE				
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4					
5					
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40	TOTAL		0	0	

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
AtmosEnergy Corporation		<input checked="" type="checkbox"/>	An original		Dec. 31, 2016
		<input type="checkbox"/>	A Resubmission		
OTHER PAID-IN CAPITAL (Accounts 208-211)					
<p>1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to</p>			<p>amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.</p>		
Line No.	Item (a)	Amount (b)			
1	Miscellaneous Paid-In Capital A/C 211				
2	Amounts paid for common stock in excess of the \$0.005 stated value.	2,451,277,281			
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40	TOTAL	2,451,277,281			

Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
	<input checked="" type="checkbox"/>	An original		
	<input type="checkbox"/>	A Resubmission		

DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the amount charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Not applicable	
2		
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15	TOTAL	0

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16	Not applicable	
17		
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28		
29	TOTAL	0

Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
	<input checked="" type="checkbox"/>	An original		
	<input type="checkbox"/>	A Resubmission		

**SECURITIES ISSUED OR ASSUMED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate,

nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, give references to the Commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

<u>Securities Issued in 2016:</u>	<u>Number of</u>	<u>Stated</u>
Common Stock with stated value \$0.005:	<u>Shares</u>	<u>Value</u>
Direct Stock Purchase Plan	124,787	624
Retirement Savings Plan	348,931	1,745
Long-Term Incentive Plan	505,303	2,527
At-The-Market Offering	2,051,568	10,257

Total	3,030,589	15,153
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Name of Respondent		This Report Is		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2016
		<input type="checkbox"/>	A Resubmission		
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)					
<p>1. Report by Balance Sheet Account the details concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p>					
Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (Acct. 221) (d)	
1	<u>Long-Term Senior Notes</u>				
2	Unsecured 6.75% debentures	7/98	7/28	150,000,000	
3	Unsecured 5.95% notes	10/04	10/34	200,000,000	
4	Unsecured 6.35% notes	6/07	6/17	250,000,000	
5	Unsecured 8.50% notes	3/09	3/19	450,000,000	
6	Unsecured 5.50% notes	6/11	6/41	400,000,000	
7	Unsecured 4.15% notes	1/13	1/43	500,000,000	
8	Unsecured 4.125% notes	10/14	10/44	500,000,000	
9	Floating-rate term loan	09/16	09/19	125,000,000	
10					
11	<u>Medium-Term Notes</u>				
12	MTN, Series A, 1995-1, 6.67%	12/95	12/25	10,000,000	
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40	TOTAL			2,585,000,000	

Name of Respondent Atmos Energy Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)					
<p>5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.</p> <p>7. If the respondent has any long-term securities which have been nominally issued and are nominally</p>			<p>outstanding at end of year, describe such securities in a footnote.</p> <p>8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.</p> <p>9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>		
INTEREST FOR YEAR		HELD BY RESPONDENT			
Rate (in %)	Amount (Acct. 427)	Reacquired Bonds (Acct. 222)	Sinking and Other Funds (Acct. 242)	Redemption Price Per \$100 at End of Year	Line No.
(e)	(f)	(g)	(h)	(i)	
6.75%	10,125,000			make whole	1
5.95%	11,882,953			make whole	2
6.35%	15,400,020			make whole	3
8.50%	38,172,266			make whole	4
5.50%	21,330,698			make whole	5
4.15%	22,970,857			make whole	6
4.13%	20,179,522			make whole	7
1.70%	354,803			N/A	8
					9
					10
6.67%	667,000			N/A	11
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	141,083,219				40

Name of Respondent Atmos Energy Corporation		This Report Is <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)					
1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt. 2. Show premium amounts by enclosing the figures in			parenthesis. 3. In column (b) show the principal amount of bonds or other long-term debt originally issued. 4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.		
Line No.	Designation Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)	AMORTIZATION PERIOD	
				Date From (d)	Date To (e)
1	Unamortized Debt Discount:				
2	Unsecured 6.75% debentures	150,000,000	2,998,146	7/98	7/28
3	MTN, Series A, 1995-1, 6.67%	10,000,000	233,308	12/95	12/25
4	Unsecured 5.95% notes	200,000,000	3,458,334	10/04	10/34
5	Unsecured 6.35% notes	250,000,000	3,070,417	6/07	6/17
6	Unsecured 8.50% notes	450,000,000	4,612,981	3/09	3/19
7	Unsecured 5.50% notes	400,000,000	5,680,593	6/11	6/41
8	Unsecured 4.15% notes	500,000,000	6,306,185	1/13	1/43
9	Unsecured 4.125% notes	500,000,000	6,462,225	10/14	10/44
10	Floating-rate term loan	125,000,000	317,000	09/16	09/19
11	Planned debt issuance Jun-17	see note 1	see note 1	n/a	n/a
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33	Note 1: In October 2012, we entered into forward starting interest rate swaps to fix the Treasury yield component associated with the anticipated issuance of \$250 million 30-year unsecured senior notes in fiscal 2017. This balance relates to the fees for transaction management services in connection with the forward starting interest rate swaps. These amounts will be amortized over the life of the new senior notes after they are issued.				
34					
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39	TOTAL	2,585,000,000	33,139,189		

Name of Respondent	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
	<input checked="" type="checkbox"/>	An Original A Resubmission		
Atmos Energy Corporation	<input checked="" type="checkbox"/>	An Original A Resubmission		Dec. 31, 2016
UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)				
5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.		6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years. 7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.		
Balance at Beginning of Year (f)	Debits During Year (Acct. 181) (g)	Credits During Year (Acct. 181) (h)	Balance at End of Year (i)	Line No.
1,253,869	-	99,938	1,153,931	1
77,446	-	7,777	69,669	2
2,176,083	-	115,723	2,060,360	3
430,312	-	286,874	143,438	4
1,477,370	-	454,576	1,022,794	5
4,749,347	-	186,860	4,562,487	6
5,683,397	-	210,220	5,473,177	7
6,200,633	-	215,407	5,985,226	8
-	317,000	29,058	287,942	9
41,580	-	-	41,580	10
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22,090,037	317,000	1,606,433	20,800,604	39

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report	
Atmos Energy Corporation		<input checked="" type="checkbox"/>	An Original		Dec. 31, 2016	
		<input type="checkbox"/>	A Resubmission			
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)						
<p>1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.</p> <p>2. In column (c) show the principal amount of bonds or other long-term debt reacquired.</p> <p>3. In column (d) show the net gain and net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.</p> <p>4. Show loss amounts by enclosing the figures in parentheses.</p> <p>5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.</p>						
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	FMB Series J, 9.40%	6/05	17,000,000.00	(8,511,783)	2,988,786	2,428,389
2	FMB Series Q, 9.75%	6/05	20,000,000.00	(4,828,420)	1,462,850	1,125,269
3	FMB Series T, 9.32%	6/05	18,000,000.00	(5,691,858)	1,964,877	1,602,130
4	FMB Series U, 8.77%	6/05	20,000,000.00	(5,957,960)	2,335,221	1,966,502
5	Unsecured 6.35% notes	6/07	250,000,000.00	(201,674)	30,251	10,083
6	FMB Series P, 10.43%	5/08	6,250,000.00	(202,500)	62,034	28,197
7	Unsecured 4.00% notes	4/09	400,000,000.00	(7,065,937)	2,296,429	1,589,836
8	Unsecured 5.125% notes	8/12	250,000,000.00	(5,035,804)	4,539,218	4,371,358
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39	TOTAL				15,679,666	13,121,764

Name of Respondent Atmos Energy Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES					
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p>			<p>2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p>		
Line No.	Particulars (Details) (a)	Amount (b)			
1	Net Income for the Year as of 9/30/16	331,400,507			
2	Reconciling Items for the Year				
3	Taxable Income Not Reported on Books				
4					
5					
6					
7					
8					
9	Deductions Recorded on Books Not Deducted for Return				
10	RT Expense	171,730,778			
11	Aid In Construction	23,399,580			
12	Capitalized Interest	4,758,476			
13	MIP/VPP Accrual	1,166,548			
14	Over Recoveries of PGA	24,831,537			
15	SEBP	5,077,571			
16	State Income Tax	12,275,148			
17	Other, Net	39,897,091			
18					
19					
20	Income Recorded on Books Not Included in Return				
21	Gain/loss on Sale of Assets	152,909			
22	Dividends Received Deduction	(2,334,367)			
23	Deductions on Return Not Charged Against Book Income				
24	Capitalized Overhead	(53,017,605)			
25	Capitalized Software	(9,321,918)			
26	Deferred Gas Costs	(55,398,355)			
27	Depreciation Adjustment	(342,697,174)			
28	ESOP Dividends	(7,341,603)			
29	Goodwill	(38,004,883)			
30	Repairs Deduction	(410,691,927)			
31	TX Rule 8.209	(38,382,440)			
32	Allowance for Doubtful Accounts	(1,877,491)			
33	FAS 106 Adjustment	(1,394,761)			
34	Pension	(7,420,816)			
35	RSGP	(21,345,116)			
36	WAGOG to FIFO	(8,915,769)			
37	Other, Net	(26,931,417)			
38					
39	Federal Tax Net Income	(410,385,497)			
40	Show Computation of Tax:				
41	Federal Tax Net Income	(410,385,497)			
42	Federal Income Tax Rate	35%			
43	Federal Income Tax Liability as of 9/30/16	(143,634,924)			

Name of Respondent Atmos Energy Corporation	This Report Is		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
	<input checked="" type="checkbox"/>	An Original		
	<input type="checkbox"/>	A Resubmission		

TAXES ACCRUED, PREPAID AND CHARGED DURING THE YEAR

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR.	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Ind. in Account 165) (c)
1	FICA	325,737	
2	FUTA	125	
3	SUTA	835	
4	Property and Other	85,672,362	
5	Franchise - Other	13,013,861	(586,217)
6	Gross Receipts	(43,828)	(898,208)
7	Use Tax	678,698	
8	Federal Income	(12,714,544)	
9	State Income	(613,941)	
10	Franchise - Capital Based	1,999,894	
11	Federal Tax Interest / Penalty	1,619,195	
12	State Tax Interest / Penalty	419,914	
13			
14			
15	Note: Adjustments for Federal & State Income taxes related to adjustments made		
16	between current and deferred provision accounts with respect to acquisitions		
17	made and other miscellaneous tax true-up adjustments		
18	TOTAL	90,358,308	(1,484,425)

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)			
	Electric Account 408.1, 409.1 (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Departments (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1				
2				
3		Taxes other than		
4		income taxes (408.1)	226,288,547	
5				
6		Income Taxes -		
7		Federal (409.1)	(18,649,045)	
8				
9		Income Taxes -		
10		State (409.1)	2,684,217	
11				
12		Other (including		
13		taxes Capitalized)	44,391,499	
14	TOTAL		254,715,218	0

Name of Respondent Atmos Energy Corporation	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Dec. 31, 2016

TAXES ACCRUED, PREPAID AND CHARGED DURING THE YEAR

that the total tax for each State and subdivision can readily be ascertained.

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (e).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in column (l) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

10. Items under \$250,000 may be grouped.

11. Report in column (q) the applicable effective state income tax rate.

Taxes Charged During Year (see footnote 1) (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
24,462,154	(24,438,086)	0	369,805		1
207,729	(207,606)	0	248		2
387,585	(387,778)	0	642		3
106,148,723	(96,103,512)		95,717,573		4
75,204,700	(70,399,406)		17,701,627	(468,689)	5
27,212,396	(26,985,005)		114,968	(829,613)	6
35,942,978	(35,883,578)		738,098		7
(20,189,393)	21,917,983	1,351,164	(9,634,810)		8
2,684,217	(3,109,534)	105,466	(933,792)		9
2,311,256	(3,180,623)		1,130,527		10
322,873	(1,878)		1,940,190		11
0	(419,914)		0		12
					13
					14
					15
					16
					17
254,715,218	(239,198,957)	1,456,630	107,145,076	(1,298,302)	18

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	State/Local Income Tax Rate (q)	Line No.
					1
					2
					3
					4
					5
				34.20%	6
					7
					8
				2.30%	9
					10
					11
					12
					13
	0		0	0	14

Footnote 1: These are the gross amounts of taxes charged. Some of these amounts are capitalized. Please note in column (j) the total amount of taxes charged to income statement account 408.1.

Name of Respondent		This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2016
		<input type="checkbox"/>	A Resubmission		
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)					
1. Describe and report the amount of other current and accrued liabilities at the end of year.			2. Minor items (less than \$250,000) may be grouped under appropriate title.		
Line No.	Item	Balance at End of Year			
	(a)	(b)			
1	Incentive Compensation	7,112,000			
2	Liabilities from Risk Management Activities	25,060,246			
3	Gas Imbalance	3,877,657			
4	Deferred Billing AR	26,736,954			
5	Minor Items Each Less Than \$250,000	235,389			
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					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42	TOTAL	63,022,246			

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report	
Atmos Energy Corporation		<input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2016	
		<input type="checkbox"/>	A Resubmission			
OTHER DEFERRED CREDITS (Accounts 253)						
1. Report below the details called for concerning other deferred credits.			2. For any deferred credit being amortized, show the period of amortization.			
3. Minor Items (less than \$250,000) may be grouped by classes.						
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Acct (c)	Amount (d)		
1	Directors' Deferred Compensation	397,043		0	81,094	478,137
2	Outside Directors' Retirement Plan	971,670		227,956	82,350	826,064
3	Retirement Cost	84,240,429		8,701,476	14,313,940	89,852,893
4	SFAS 106 - OPEB	178,421,358		294,317,865	292,819,784	176,923,277
5	Office Building Leases	8,930,207		143,462	371,994	9,158,739
6	Customer Contributions in aid of construction	464,144		166,857	0	297,287
7	APT Annual Adjustment Mechanism	1,720,953		2,044,436	323,483	0
8	Risk Management Activities	103,714,655		2,190,969,819	2,186,031,250	98,776,086
9	Liability for Uncertain Tax Positions	7,603,269		84,342	1,624,690	9,143,617
10	Liability for Income Tax Interest/Penalties	410,923		0	882,073	1,292,996
11	Minor Items Each Less Than \$250,000	476,612		156,192,219	156,008,910	293,303
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37	TOTAL	387,351,263		2,652,848,432	2,652,539,568	387,042,399

Name of Respondent Atmos Energy Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.			2. For Other, include deferrals relating to other income and deductions.		
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 410.1 (d)	
1	Account 282				
2	Electric				
3	Gas	1,779,407,164	366,483,700		0
4	Other (Define)				
5	TOTAL (Enter Total of lines 2 thru 4)	1,779,407,164	366,483,700		0
6	Other (Specify)				
6.01					
6.02					
7.02	TOTAL Account 282 (Enter of lines 5 thru 6.?)	1,779,407,164	366,483,700		0
8.02	Classification of TOTAL				
9.02	Federal Income Tax		347,735,677		
10.02	State Income Tax		18,748,023		
11.02	Local Income Tax				
Notes					
<p>Note: Amounts in the adjustment column represent adjustments between current and deferred provision accounts relating to acquisitions and other miscellaneous tax true-up adjustments.</p>					

Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
	<input checked="" type="checkbox"/>	An Original		
	<input type="checkbox"/>	A Resubmission		

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (continued)

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02, etc. Use separate pages as required.

5. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional rates.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Account 411.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	(k)	
							1
							2
0	0	various	0	various		2,145,890,864	3
							4
0	0		0		0	2,145,890,864	5
							6
							6.01
							6.02
0	0		0		0	2,145,890,864	7
							8
			0				9
			0				10
							11

Name of Respondent Atmos Energy Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.			2. For Other (Specify), include deferrals relating to other income and deductions.		
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 283				
2	Electric				
3					
4					
5					
6					
7					
8	Other				
9	TOTAL Electric (Enter Total of lines 3 thru 8)				
10	Gas				
11	Accumulated Deferred Tax Liability	68,098,599	25,562,273	0	
12					
13					
14					
15					
16	Other				
17	TOTAL Gas (Total of 11 thru 16)	68,098,599	25,562,273	0	
18	Other (Specify)				
19	TOTAL (Acct 283) (Total of lines 9, 17, and 18)	68,098,599	25,562,273	0	
20	Classification of TOTAL				
21	Federal Income Tax		23,962,356		
22	State Income Tax		1,599,917		
23	Local Income Tax				
NOTES					
<p>Note: Amounts in the adjustment column represent adjustments between current and deferred provision accounts relating to acquisitions and other miscellaneous tax true-up adjustments.</p>					

Name of Respondent Atrnos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items.
 4. Use separate pages as required.
 5. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional rates.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
0	0	various	0	various	7,286,229	86,374,643	11
							12
							13
							14
							15
							16
0	0		0		7,286,229	86,374,643	17
							18
0	0		0		7,286,229	86,374,643	19
							20
			0		6,827,097		21
			0		459,132		22
							23

NOTES (Continued)

Name of Respondent Atmos Energy Corporation		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year/Period of Report Dec. 31, 2016		
OTHER REGULATORY LIABILITIES (Account 254)							
<p>1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).</p> <p>2. For regulatory liabilities being amortized, show period of amortization in Column (a).</p> <p>3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.</p> <p>4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state Commission order, court decision).</p>							
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	Written off during Quarter/Period Account Credited (c)	Written off During Period Amount Refunded (d)	Written off During Period Amount Deemed Non-Refundable (e)	Credits (f)	Balance at End of Current Quarter/Year (g)
1	Deferred Tax Recovery	490,092	407.4	247,409	-	94	242,777
2	WNA Recovery	132,388	48xx	438,714	-	306,326	0
3	Colorado DSM	288,146	-	288,146	-	-	0
4	Pension Regulatory Asset	1,563,206	407.4	-	-	1,964,602	3,527,808
5	Virginia SAVE	71,680	48xx	153,190	-	377,856	296,346
6	Minor Items Each Less Than \$250,000	85,537	various	598,101	-	512,564	-
7							
8							
9							
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38							
39							
40							
41							
42							
43							
44							
45	TOTAL	2,631,049		1,725,560	0	3,161,442	4,066,931

Name of Respondent ATMOS ENERGY CORPORATION		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016	
Monthly Quantity & Revenue by Rate Schedule						
1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.						
2. Total Quantities and Revenues in whole numbers						
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.						
Line No.	Item	Month 1 Quantity (see footnote 1) (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (see footnote 1) (e)	Month 1 Revenue (Total) (see footnote 1) (f)
1	Total Sales (480-488) (see footnote 2)	243,969,663			2,311,258,869	2,311,258,869
2						
3	Transportation of Gas for Others (489.2 and 489.3)					
4	Revenues from Transportation of Gas of Others Through Transmission Facilities (489.2) (see footnote 3)	514,933,874			97,997,911	97,997,911
5						
6	Revenues from Transportation of Gas of Others Through Distribution Facilities (489.3) (see footnote 2)	149,142,783			81,064,055	81,064,055
7						
8						
9						
10	Total Transportation (Other than Gathering)	664,076,657			179,061,966	179,061,966
11	Storage (489.4)					
12	Revenues from Storing Gas of Others (489.4) (see footnote 4)				2,454,640	2,454,640
13						
14						
15	Total Storage				2,454,640	2,454,640
16	Gathering (489.1)					
17	Gathering-Firm					
18	Gathering-Interruptible					
19	Total Gathering (489.1)					
20	Additional Revenues					
21	Products Sales and Extraction (490-492)				37,869	37,869
22	Rents (493-494)				205,235	205,235
23	Other Gas Revenues (495)				3,707,387	3,707,387
24	(Less) Provision for Rate Refunds				-	-
25	Total Additional Revenues				3,950,491	3,950,491
26	Total Operating Revenues (Total of lines 1,9,14 and 24)	908,046,320	-	-	2,496,725,966	2,496,725,966
	Footnote 1: As we do not prepare quarterly FERC Form 2 information the data in columns (b) through (f) above is for the 12 months ending 12/31/16.					
	Footnote 2: Due to the voluminous amount of data for our gas rates and tariffs for our account 480-488 revenues we have not separately listed on page 299. Please go to http://www.atmosenergy.com/about/tariffs.html to see our gas rates and tariffs by state.					
	Footnote 3: Please see pages 299.1 (1-9).					
	Footnote 4: Please see page 299.2.					

Name of Respondent ATMOS ENERGY CORPORATION						This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016	
Monthly Quantity & Revenue Data by Rate Schedule										
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.										
5. Enter footnotes as appropriate.										
Line No.	Month 2 Quantity	Month 2 Revenue Costs and Take-or-Pay	Month 2 Revenue (GRI & ACA)	Month 2 Revenue (Other)	Month 2 Revenue (Total)	Month 3 Quantity	Month 3 Revenue Costs and Take-or-Pay	Month 3 Revenue (GRI & ACA)	Month 3 Revenue (Other)	Month 3 Revenue (Total)
	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1										
2										
3										
4										
5										
6										
7										
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25										

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Monthly Quantity & Revenue by Rate Schedule

Revenue From Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

Line No.	Sub Acct. (a)	Tariff Number (b)	Customer Name or RRC Customer ID No. (c)	Volume (MMBtu) Delivered (e)	Annual Revenue (f)	Line No.
1	489.2	TN-6777-TM-17631	CN-6777-TM-33109	86,789	26,167	1
2	489.2	TN-6777-TT-15166	CN-6777-TT-31950	263,206	18,517	2
3	489.2	TN-6777-TT-15167	CN-6777-TT-19073	14,000	3,809	3
4	489.2	TN-6777-TT-15626	CN-6777-TT-35644	1,371,082	355,327	4
5	489.2	TN-6777-TT-15627	CN-6777-TT-35916	21,216	11,443	5
6	489.2	TN-6777-TT-15628	CN-6777-TT-19231	812,441	179,742	6
7	489.2	TN-6777-TT-15629	CN-6777-TT-18988	568,785	134,143	7
8	489.2	TN-6777-TT-15631	CN-6777-TT-19319	133,565	44,203	8
9	489.2	TN-6777-TT-15632	CN-6777-TT-19242	78,151	26,245	9
10	489.2	TN-6777-TT-15633	CN-6777-TT-18999	62,924	28,770	10
11	489.2	TN-6777-TT-15634	CN-6777-TT-18922	39,480	19,398	11
12	489.2	TN-6777-TT-15636	CN-6777-TT-19133	3,777,855	932,716	12
13	489.2	TN-6777-TT-15637	CN-6777-TT-37129	300,693	78,434	13
14	489.2	TN-6777-TT-15638	CN-6777-TT-37129	123,060	31,133	14
15	489.2	TN-6777-TT-15640	CN-6777-TT-19187	1,449,128	385,650	15
16	489.2	TN-6777-TT-15643	CN-6777-TT-19332	317,571	232,218	16
17	489.2	TN-6777-TT-15645	CN-6777-TT-19022	10,008	2,938	17
18	489.2	TN-6777-TT-15646	CN-6777-TT-32418	20,764	5,832	18
19	489.2	TN-6777-TT-15649	CN-6777-TT-36155	131,322	33,869	19
20	489.2	TN-6777-TT-15650	CN-6777-TT-19352	330,940	66,447	20
21	489.2	TN-6777-TT-15651	CN-6777-TT-35879	219,114	43,311	21
22	489.2	TN-6777-TT-15652	CN-6777-TT-36191	36,418	10,250	22
23	489.2	TN-6777-TT-15653	CN-6777-TT-32232	728,038	179,865	23
24	489.2	TN-6777-TT-15655	CN-6777-TT-32230	761,572	166,934	24
25	489.2	TN-6777-TT-15656	CN-6777-TT-18921	17	173,661	25
26	489.2	TN-6777-TT-15663	CN-6777-TT-18981	35,651	22,775	26
27	489.2	TN-6777-TT-15665	CN-6777-TT-34560	57,160	62,295	27
28	489.2	TN-6777-TT-15666	CN-6777-TT-19390	97,444	43,648	28
29	489.2	TN-6777-TT-15667	CN-6777-TT-19168	89,617	24,853	29
30	489.2	TN-6777-TT-15668	CN-6777-TT-19334	44,326	17,369	30
31	489.2	TN-6777-TT-15669	CN-6777-TT-19356	32,921	9,971	31
32	489.2	TN-6777-TT-15670	CN-6777-TT-19103	48,156	20,483	32
33	489.2	TN-6777-TT-15907	CN-6777-TT-19121	63,525	32,879	33
34	489.2	TN-6777-TT-15912	CN-6777-TT-30227	33,629,275	56,441	34
35	489.2	TN-6777-TT-16019	CN-6777-TT-19325	760,482	224,810	35
36	489.2	TN-6777-TT-16033	CN-6777-TT-32460	2,065	624	36
37	489.2	TN-6777-TT-16048	CN-6777-TT-32430	25,034	8,536	37
38	489.2	TN-6777-TT-16050	CN-6777-TT-25819	315,945	57,154	38
39	489.2	TN-6777-TT-16054	CN-6777-TT-19325	292,480	68,297	39
40	489.2	TN-6777-TT-16068	CN-6777-TT-19060	157,124	31,582	40
41	489.2	TN-6777-TT-16075	CN-6777-TT-32402	25,000	2,261	41
42	489.2	TN-6777-TT-16077	CN-6777-TT-19366	1,302,607	31,482	42
43	489.2	TN-6777-TT-16351	CN-6777-TT-19035	1,742,775	87,574	43
44	489.2	TN-6777-TT-16356	CN-6777-TT-25644	548,001	50,471	44
45	489.2	TN-6777-TT-16358	CN-6777-TT-25644	775,282	115,869	45
46	489.2	TN-6777-TT-16366	CN-6777-TT-19374	5,000	352	46

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Monthly Quantity & Revenue by Rate Schedule

Revenue From Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

Line No.	Sub Acct. (a)	Tariff Number (b)	Customer Name or RRC Customer ID No. (c)	Volume (MMBtu) Delivered (e)	Annual Revenue (f)	Line No.
47	489.2	TN-6777-TT-16583	CN-6777-TT-19062	3,744,744	609,387	47
48	489.2	TN-6777-TT-16587	CN-6777-TT-19017	4,153,600	253,923	48
49	489.2	TN-6777-TT-16588	CN-6777-TT-25686	243,416	63,954	49
50	489.2	TN-6777-TT-16589	CN-6777-TT-18994	27,696	2,080	50
51	489.2	TN-6777-TT-16608	CN-6777-TT-25644	1,002,999	101,241	51
52	489.2	TN-6777-TT-16636	CN-6777-TT-19374	40,000	2,412	52
53	489.2	TN-6777-TT-16639	CN-6777-TT-34448	12,800	900	53
54	489.2	TN-6777-TT-16642	CN-6777-TT-19460	6,044	19,928	54
55	489.2	TN-6777-TT-16685	CN-6777-TT-19035	1,059,304	214,010	55
56	489.2	TN-6777-TT-16686	CN-6777-TT-18960	1,347,074	181,182	56
57	489.2	TN-6777-TT-16735	CN-6777-TT-25671	153,657	171,405	57
58	489.2	TN-6777-TT-16861	CN-6777-TT-19400	36,445	6,661	58
59	489.2	TN-6777-TT-16864	CN-6777-TT-25143	670,883	212,878	59
60	489.2	TN-6777-TT-16881	CN-6777-TT-18939	222,072	18,497	60
61	489.2	TN-6777-TT-16952	CN-6777-TT-19418	232,741	72,050	61
62	489.2	TN-6777-TT-17012	CN-6777-TT-19280	524,727	98,359	62
63	489.2	TN-6777-TT-17018	CN-6777-TT-19402	95,825	28,476	63
64	489.2	TN-6777-TT-17020	CN-6777-TT-19371	25,307	15,669	64
65	489.2	TN-6777-TT-17023	CN-6777-TT-19280	288,043	54,926	65
66	489.2	TN-6777-TT-17024	CN-6777-TT-19415	1,125,844	323,571	66
67	489.2	TN-6777-TT-17025	CN-6777-TT-19162	31,765	19,367	67
68	489.2	TN-6777-TT-17027	CN-6777-TT-19403	198,681	110,382	68
69	489.2	TN-6777-TT-17028	CN-6777-TT-19285	5,283	3,415	69
70	489.2	TN-6777-TT-17337	CN-6777-TT-18960	322,306	26,842	70
71	489.2	TN-6777-TT-17346	CN-6777-TT-19250	53,652	539	71
72	489.2	TN-6777-TT-17347	CN-6777-TT-19325	270,495	67,962	72
73	489.2	TN-6777-TT-17355	CN-6777-TT-32452	47,600	239	73
74	489.2	TN-6777-TT-17371	CN-6777-TT-30227	600,827	54,618	74
75	489.2	TN-6777-TT-17375	CN-6777-TT-19073	856,842	73,526	75
76	489.2	TN-6777-TT-17378	CN-6777-TT-19460	88,995	25,792	76
77	489.2	TN-6777-TT-17381	CN-6777-TT-19383	43,083	8,227	77
78	489.2	TN-6777-TT-17512	CN-6777-TT-25698	21,727	1,092	78
79	489.2	TN-6777-TT-17521	CN-6777-TT-35630	728	7,485	79
80	489.2	TN-6777-TT-17660	CN-6777-TT-31810	4,744,539	703,702	80
81	489.2	TN-6777-TT-17661	CN-6777-TT-19217	4,024	1,618	81
82	489.2	TN-6777-TT-17662	CN-6777-TT-19035	25,000	1,921	82
83	489.2	TN-6777-TT-17664	CN-6777-TT-19366	23,400	5,879	83
84	489.2	TN-6777-TT-17665	CN-6777-TT-19121	100,573	40,430	84
85	489.2	TN-6777-TT-17667	CN-6777-TT-26839	824,980	153,385	85
86	489.2	TN-6777-TT-17673	CN-6777-TT-26847	12,814	1,932	86
87	489.2	TN-6777-TT-17690	CN-6777-TT-32442	1,403,741	411,340	87
88	489.2	TN-6777-TT-17691	CN-6777-TT-19215	148,625	38,495	88
89	489.2	TN-6777-TT-17693	CN-6777-TT-19049	65,162	31,840	89
90	489.2	TN-6777-TT-17936	CN-6777-TT-19380	354,797	144,507	90
91	489.2	TN-6777-TT-17937	CN-6777-TT-18962	6,590,501	843,473	91
92	489.2	TN-6777-TT-17938	CN-6777-TT-26560	17,639	23,890	92

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Monthly Quantity & Revenue by Rate Schedule

Revenue From Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

Line No.	Sub Acct. (a)	Tariff Number (b)	Customer Name or RRC Customer ID No. (c)	Volume (MMBtu) Delivered (e)	Annual Revenue (f)	Line No.
93	489.2	TN-6777-TT-18201	CN-6777-TT-27208	23,642	4,277	93
94	489.2	TN-6777-TT-18203	CN-6777-TT-35633	2,164,021	1,262,559	94
95	489.2	TN-6777-TT-18344	CN-6777-TT-27382	158,317	8,960	95
96	489.2	TN-6777-TT-18473	CN-6777-TT-25733	368,223	89,249	96
97	489.2	TN-6777-TT-18582	CN-6777-TT-18939	1	-	97
98	489.2	TN-6777-TT-18585	CN-6777-TT-26881	26,345,874	2,201,455	98
99	489.2	TN-6777-TT-18611	CN-6777-TT-35449	590,021	39,940	99
100	489.2	TN-6777-TT-18669	CN-6777-TT-34448	633,712	39,862	100
101	489.2	TN-6777-TT-18738	CN-6777-TT-35449	65,200	3,942	101
102	489.2	TN-6777-TT-18935	CN-6777-TT-34448	7,400,812	892,538	102
103	489.2	TN-6777-TT-19368	CN-6777-TT-19015	6,266,007	12,375,848	103
104	489.2	TN-6777-TT-20134	CN-6777-TT-19057	238,093	59,821	104
105	489.2	TN-6777-TT-20210	CN-6777-TT-19057	96,597	29,124	105
106	489.2	TN-6777-TT-20416	CN-6777-TT-35763	835,043	112,816	106
107	489.2	TN-6777-TT-20418	CN-6777-TT-35763	825,400	169,288	107
108	489.2	TN-6777-TT-20738	CN-6777-TT-34526	541,349	152,461	108
109	489.2	TN-6777-TT-20964	CN-6777-TT-19100	675,852	218,526	109
110	489.2	TN-6777-TT-20965	CN-6777-TT-26847	4,701	44,459	110
111	489.2	TN-6777-TT-21170	CN-6777-TT-29695	596,079	353,517	111
112	489.2	TN-6777-TT-21174	CN-6777-TT-25851	99,448	32,142	112
113	489.2	TN-6777-TT-21177	CN-6777-TT-26847	93,021	45,906	113
114	489.2	TN-6777-TT-22228	CN-6777-TT-31950	274,300	2,757	114
115	489.2	TN-6777-TT-22235	CN-6777-TT-18987	2,429,774	792,554	115
116	489.2	TN-6777-TT-22236	CN-6777-TT-19152	1,045,757	699,420	116
117	489.2	TN-6777-TT-22241	CN-6777-TT-19048	1,705,662	276,381	117
118	489.2	TN-6777-TT-22242	CN-6777-TT-19149	651,249	404,316	118
119	489.2	TN-6777-TT-22246	CN-6777-TT-31341	39,468	2,362	119
120	489.2	TN-6777-TT-22269	CN-6777-TT-34670	396,819	167,038	120
121	489.2	TN-6777-TT-22889	CN-6777-TT-31810	398,000	57,808	121
122	489.2	TN-6777-TT-23038	CN-6777-TT-26847	46,123,062	10,429,579	122
123	489.2	TN-6777-TT-23039	CN-6777-TT-34448	76,909	116,050	123
124	489.2	TN-6777-TT-23040	CN-6777-TT-31950	2,701,257	1,078,040	124
125	489.2	TN-6777-TT-23041	CN-6777-TT-31950	118,710	135,342	125
126	489.2	TN-6777-TT-23044	CN-6777-TT-18935	3,327,965	822,330	126
127	489.2	TN-6777-TT-23075	CN-6777-TT-19116	308,480	152,527	127
128	489.2	TN-6777-TT-23222	CN-6777-TT-25688	340,778	17,702	128
129	489.2	TN-6777-TT-23224	CN-6777-TT-36776	285,455	43,032	129
130	489.2	TN-6777-TT-23227	CN-6777-TT-18913	(674)	3,632	130
131	489.2	TN-6777-TT-23228	CN-6777-TT-35802	39,295	5,923	131
132	489.2	TN-6777-TT-23415	CN-6777-TT-18988	570,155	124,308	132
133	489.2	TN-6777-TT-23654	CN-6777-TT-34842	1,631,579	82,221	133
134	489.2	TN-6777-TT-23668	CN-6777-TT-18941	2,758,761	886,487	134
135	489.2	TN-6777-TT-24102	CN-6777-TT-34562	53,232	54,075	135
136	489.2	TN-6777-TT-24104	CN-6777-TT-35297	14,704	26,094	136
137	489.2	TN-6777-TT-24179	CN-6777-TT-33023	5,313	3,750	137
138	489.2	TN-6777-TT-24178	CN-6777-TT-19119	1,013,242	114,564	138

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Monthly Quantity & Revenue by Rate Schedule

Revenue From Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

Line No.	Sub Acct. (a)	Tariff Number (b)	Customer Name or RRC Customer ID No. (c)	Volume (MMBtu) Delivered (e)	Annual Revenue (f)	Line No.
139	489.2	TN-6777-TT-24168	CN-6777-TT-25880	2,357,064	696,017	139
140	489.2	TN-6777-TT-24242	CN-6777-TT-31427	101,979	88,425	140
141	489.2	TN-6777-TT-24238	CN-6777-TT-25877	7,354	8,558	141
142	489.2	TN-6777-TT-24411	CN-6777-TT-19036	31,732,700	3,567,827	142
143	489.2	TN-6777-TT-24481	CN-6777-TT-30105	162,940	54,039	143
144	489.2	TN-6777-TT-24597	CN-6777-TT-32958	5,000	50	144
145	489.2	TN-6777-TT-24599	CN-6777-TT-26871	1,040,680	209,177	145
146	489.2	TN-6777-TT-24792	CN-6777-TT-19313	173,529	107,755	146
147	489.2	TN-6777-TT-24797	CN-6777-TT-29595	410,433	45,373	147
148	489.2	TN-6777-TT-24842	CN-6777-TT-30109	94,046	65,562	148
149	489.2	TN-6777-TT-24845	CN-6777-TT-33732	459,237	351,801	149
150	489.2	TN-6777-TT-25228	CN-6777-TT-19176	174,764	36,783	150
151	489.2	TN-6777-TT-25229	CN-6777-TT-30105	257,430	98,702	151
152	489.2	TN-6777-TT-25353	CN-6777-TT-33196	287,924	16,778	152
153	489.2	TN-6777-TT-25354	CN-6777-TT-19057	2,016,480	617,377	153
154	489.2	TN-6777-TT-25355	CN-6777-TT-18930	6,106,350	1,129,890	154
155	489.2	TN-6777-TT-25457	CN-6777-TT-30109	58,567	41,181	155
156	489.2	TN-6777-TT-25458	CN-6777-TT-32566	282,284	18,090	156
157	489.2	TN-6777-TT-25690	CN-6777-TT-29693	503,864	162,545	157
158	489.2	TN-6777-TT-25711	CN-6777-TT-26885	853,396	101,432	158
159	489.2	TN-6777-TT-25713	CN-6777-TT-30227	10,379,136	968,421	159
160	489.2	TN-6777-TT-25825	CN-6777-TT-34337	34,642	30,747	160
161	489.2	TN-6777-TT-25826	CN-6777-TT-35297	18,040	29,588	161
162	489.2	TN-6777-TT-25879	CN-6777-TT-37132	2,752,233	544,386	162
163	489.2	TN-6777-TT-25880	CN-6777-TT-34387	173,953	44,078	163
164	489.2	TN-6777-TT-25881	CN-6777-TT-34389	24,525	13,716	164
165	489.2	TN-6777-TT-26024	CN-6777-TT-34454	10,836	18,293	165
166	489.2	TN-6777-TT-26141	CN-6777-TT-26338	3,303,000	436,452	166
167	489.2	TN-6777-TT-26492	CN-6777-TT-35913	14,968,771	2,548,708	167
168	489.2	TN-6777-TT-26493	CN-6777-TT-25756	6,156	1,856	168
169	489.2	TN-6777-TT-26622	CN-6777-TT-34783	43,198	120,302	169
170	489.2	TN-6777-TT-26627	CN-6777-TT-34700	517,091	77,838	170
171	489.2	TN-6777-TT-26628	CN-6777-TT-19255	434,652	78,426	171
172	489.2	TN-6777-TT-26629	CN-6777-TT-25644	7,158,332	1,338,728	172
173	489.2	TN-6777-TT-26693	CN-6777-TT-34839	17,933	23,671	173
174	489.2	TN-6777-TT-26705	CN-6777-TT-35011	37,709	19,913	174
175	489.2	TN-6777-TT-26844	CN-6777-TT-30109	69,446	42,862	175
176	489.2	TN-6777-TT-26845	CN-6777-TT-19165	88,650	19,601	176
177	489.2	TN-6777-TT-26898	CN-6777-TT-19421	9,600	579	177
178	489.2	TN-6777-TT-26902	CN-6777-TT-18930	53,775	3,783	178
179	489.2	TN-6777-TT-27002	CN-6777-TT-32994	104,407	72,334	179
180	489.2	TN-6777-TT-27162	CN-6777-TT-35297	59,839	39,815	180
181	489.2	TN-6777-TT-27163	CN-6777-TT-31810	36,617,017	6,624,015	181
182	489.2	TN-6777-TT-27164	CN-6777-TT-35340	6,019	41,769	182
183	489.2	TN-6777-TT-27266	CN-6777-TT-35449	1,825,234	417,921	183
184	489.2	TN-6777-TT-27396	CN-6777-TT-35488	18,931	55,788	184

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Monthly Quantity & Revenue by Rate Schedule

Revenue From Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

Line No.	Sub Acct. (a)	Tariff Number (b)	Customer Name or RRC Customer ID No. (c)	Volume (MMBtu) Delivered (e)	Annual Revenue (f)	Line No.
185	489.2	TN-6777-TT-27397	CN-6777-TT-35497	235,445	18,654	185
186	489.2	TN-6777-TT-27398	CN-6777-TT-35500	740,499	58,822	186
187	489.2	TN-6777-TT-27695	CN-6777-TT-19365	2,517,812	25,425	187
188	489.2	TN-6777-TT-27697	CN-6777-TT-31810	16,771,219	2,870,347	188
189	489.2	TN-6777-TT-27698	CN-6777-TT-35497	-	4	189
190	489.2	TN-6777-TT-27740	CN-6777-TT-35111	748,767	45,546	190
191	489.2	TN-6777-TT-27742	CN-6777-TT-35803	778,640	7,825	191
192	489.2	TN-6777-TT-27825	CN-6777-TT-35141	13,721,946	2,172,575	192
193	489.2	TN-6777-TT-28002	CN-6777-TT-25065	82,608	65,390	193
194	489.2	TN-6777-TT-28061	CN-6777-TT-25904	3,757,156	687,260	194
195	489.2	TN-6777-TT-28350	CN-6777-TT-19074	14,510	9	195
196	489.2	TN-6777-TT-28351	CN-6777-TT-35497	237,040	12,780	196
197	489.2	TN-6777-TT-28431	CN-6777-TT-19376	451,957	790,241	197
198	489.2	TN-6777-TT-28432	CN-6777-TT-35766	30,000	2,463	198
199	489.2	TN-6777-TT-28435	CN-6777-TT-35763	621,953	167,762	199
200	489.2	TN-6777-TT-28508	CN-6777-TT-36376	7,324	7,301	200
201	489.2	TN-6777-TT-28509	CN-6777-TT-36379	9,609	9,656	201
202	489.2	TN-6777-TT-28510	CN-6777-TT-36382	99,246	36,203	202
203	489.2	TN-6777-TT-28712	CN-6777-TT-35803	92,901	4,668	203
204	489.2	TN-6777-TT-28713	CN-6777-TT-34842	5,214,062	698,683	204
205	489.2	TN-6777-TT-28714	CN-6777-TT-18960	2,269,989	299,606	205
206	489.2	TN-6777-TT-28715	CN-6777-TT-34448	3,640,948	419,191	206
207	489.2	TN-6777-TT-28716	CN-6777-TT-35497	1,549,149	192,398	207
208	489.2	TN-6777-TT-28717	CN-6777-TT-19460	171,230	41,225	208
209	489.2	TN-6777-TT-28718	CN-6777-TT-36614	17,250	13,181	209
210	489.2	TN-6777-TT-28816	CN-6777-TT-35806	50,565	6,601	210
211	489.2	TN-6777-TT-28817	CN-6777-TT-26839	4,263,041	864,922	211
212	489.2	TN-6777-TT-28818	CN-6777-TT-35803	1,461,046	143,540	212
213	489.2	TN-6777-TT-28819	CN-6777-TT-35763	3,014,102	380,735	213
214	489.2	TN-6777-TT-29002	CN-6777-TT-36758	245,800	39,159	214
215	489.2	TN-6777-TT-29003	CN-6777-TT-35766	183,300	28,040	215
216	489.2	TN-6777-TT-29096	CN-6777-TT-36818	339,825	3,415	216
217	489.2	TN-6777-TT-29098	CN-6777-TT-19162	15,835	14,700	217
218	489.2	TN-6777-TT-29144	CN-6777-TT-19121	42,589	9,151	218
219	489.2	TN-6777-TT-29157	CN-6777-TT-35806	273,000	13,718	219
220	489.2	TN-6777-TT-29158	CN-6777-TT-36892	43,330	9,620	220
221	489.2	TN-6777-TT-29164	CN-6777-TT-25717	490,507	64,085	221
222	489.2	TN-6777-TT-29165	CN-6777-TT-35111	5,000	302	222
223	489.2	TN-6777-TT-29208	CN-6777-TT-35500	115,000	7,236	223
224	489.2	TN-6777-TT-29209	CN-6777-TT-36837	230,453	18,887	224
225	489.2	TN-6777-TT-29226	CN-6777-TT-36837	2,657	484	225
226	489.2	TN-6777-TT-29230	CN-6777-TT-19074	31,302	6,794	226
227	489.2	TN-6777-TT-29231	CN-6777-TT-36993	13,258	3,617	227
228	489.2	TN-6777-TT-29323	CN-6777-TT-19133	776,655	156,108	228
229	489.2	TN-6777-TT-29351	CN-6777-TT-25623	48,400	7,296	229
230	489.2	TN-6777-TT-29352	CN-6777-TT-25623	78,800	22,768	230

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Monthly Quantity & Revenue by Rate Schedule

Revenue From Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

Line No.	Sub Acct. (a)	Tariff Number (b)	Customer Name or RRC Customer ID No. (c)	Volume (MMBtu) Delivered (e)	Annual Revenue (f)	Line No.
231	489.2	TN-6777-TT-29353	CN-6777-TT-36837	6,200	1,333	231
232	489.2	TN-6777-TT-29354	CN-6777-TT-19035	-	60,300	232
233	489.2	TN-6777-TT-29355	CN-6777-TT-31810	150,000	9,648	233
234	489.2	TN-6777-TM-15097	CN-6777-TM-18904	-	1,991	234
235	489.2	TN-6777-TM-15105	CN-6777-TM-18895	-	9,225	235
236	489.2	TN-6777-TM-15108	CN-6777-TM-35047	-	781	236
237	489.2	TN-6777-TM-15110	CN-6777-TM-18371	-	100	237
238	489.2	TN-6777-TM-15112	CN-6777-TM-18689	-	197	238
239	489.2	TN-6777-TM-15113	CN-6777-TM-18790	-	10,100	239
240	489.2	TN-6777-TM-15116	CN-6777-TM-18713	-	155	240
241	489.2	TN-6777-TM-15119	CN-6777-TM-18869	-	270	241
242	489.2	TN-6777-TM-15122	CN-6777-TM-18874	-	2,805	242
243	489.2	TN-6777-TM-15126	CN-6777-TM-35899	-	4,111	243
244	489.2	TN-6777-TM-15132	CN-6777-TM-18743	-	6,016	244
245	489.2	TN-6777-TM-15133	CN-6777-TM-18560	-	5,748	245
246	489.2	TN-6777-TM-15161	CN-6777-TM-18604	-	7,685	246
247	489.2	TN-6777-TT-16681	CN-6777-TT-19035	-	1,120,374	247
248	489.2	TN-6777-TM-15743	CN-6777-TM-32425	-	1,857	248
249	489.2	TN-6777-TM-15138	CN-6777-TM-18397	-	3,618	249
250	489.2	TN-6777-TM-15798	CN-6777-TM-32421	-	3,618	250
251	489.2	TN-6777-TM-15814	CN-6777-TM-18689	-	3,618	251
252	489.2	TN-6777-TM-15815	CN-6777-TM-18869	-	3,618	252
253	489.2	TN-6777-TM-15831	CN-6777-TM-18489	-	3,618	253
254	489.2	TN-6777-TM-17295	CN-6777-TM-18606	-	603	254
255	489.2	TN-6777-TM-18558	CN-6777-TM-35050	-	1,508	255
256	489.2	TN-6777-TM-23033	CN-6777-TM-36860	-	3,618	256
257	489.2	TN-6777-TT-15635	CN-6777-TT-19003	-	6,030	257
258	489.2	TN-6777-TT-16357	CN-6777-TT-19035	-	1,471,320	258
259	489.2	TN-6777-TT-17513	CN-6777-TT-19461	-	1,508	259
260	489.2	TN-6777-TT-22232	CN-6777-TT-31335	-	7,789	260
261	489.2	TN-6777-TT-25226	CN-6777-TT-33132	-	(18,452)	261
262	489.2	TN-6777-TT-25508	CN-6777-TT-34109	-	21,987	262
263	489.2	TN-6777-TT-25688	CN-6777-TT-26338	-	118,391	263
264	489.2	TN-6777-TT-25689	CN-6777-TT-26885	-	20,703	264
265	489.2	TN-6777-TT-28436	CN-6777-TT-35500	-	202	265
266	489.2	TN-6777-TM-15064	CN-6777-TM-18689	-	200	266
267	489.2	TN-6777-TM-17300	CN-6777-TM-32413	-	2,677	267
268	489.2	TN-6777-TM-17636	CN-6777-TM-18517	-	20,987	268
269	489.2	TN-6777-TM-17638	CN-6777-TM-18904	-	2,011	269
270	489.2	TN-6777-TM-17710	CN-6777-TM-18619	-	21,017	270
271	489.2	TN-6777-TM-17714	CN-6777-TM-35905	-	73,449	271
272	489.2	TN-6777-TM-17715	CN-6777-TM-18660	-	16,127	272
273	489.2	TN-6777-TM-17718	CN-6777-TM-18604	-	7,763	273
274	489.2	TN-6777-TM-17720	CN-6777-TM-18397	-	2,738	274
275	489.2	TN-6777-TM-17721	CN-6777-TM-18622	-	16,306	275
276	489.2	TN-6777-TM-17724	CN-6777-TM-32419	-	545	276

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Monthly Quantity & Revenue by Rate Schedule

Revenue From Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

Line No.	Sub Acct. (a)	Tariff Number (b)	Customer Name or RRC Customer ID No. (c)	Volume (MMBtu) Delivered (e)	Annual Revenue (f)	Line No.
277	489.2	TN-6777-TM-17726	CN-6777-TM-18891	-	19,541	277
278	489.2	TN-6777-TM-17729	CN-6777-TM-18594	-	2,958	278
279	489.2	TN-6777-TM-17734	CN-6777-TM-35715	-	3,794	279
280	489.2	TN-6777-TM-17736	CN-6777-TM-35047	-	-	280
281	489.2	TN-6777-TM-17737	CN-6777-TM-26868	-	18,847	281
282	489.2	TN-6777-TM-17738	CN-6777-TM-32453	-	247,507	282
283	489.2	TN-6777-TM-17884	CN-6777-TM-35908	-	42,114	283
284	489.2	TN-6777-TM-18304	CN-6777-TM-35911	-	1,889	284
285	489.2	TN-6777-TM-18556	CN-6777-TM-18560	-	4,706	285
286	489.2	TN-6777-TM-18560	CN-6777-TM-26878	-	1,659	286
287	489.2	TN-6777-TM-18562	CN-6777-TM-35712	-	1,374	287
288	489.2	TN-6777-TM-23215	CN-6777-TM-32004	-	124,103	288
289	489.2	TN-6777-TM-25822	CN-6777-TM-32455	-	192,962	289
290	489.2	TN-6777-TM-25823	CN-6777-TM-18599	-	356,381	290
291	489.2	TN-6777-TM-26018	CN-6777-TM-36860	-	1,702	291
292	489.2	TN-6777-TM-26019	CN-6777-TM-34449	-	5,171	292
293	489.2	TN-6777-TM-26020	CN-6777-TM-32004	-	663,117	293
294	489.2	TN-6777-TM-26021	CN-6777-TM-35764	-	211,316	294
295	489.2	TN-6777-TM-26022	CN-6777-TM-30104	-	26,389	295
296	489.2	TN-6777-TM-26171	CN-6777-TM-33952	-	37,517	296
297	489.2	TN-6777-TT-22310	CN-6777-TT-31438	-	6,158	297
298	489.2	TN-6777-TT-22449	CN-6777-TT-26847	-	4,321	298
299	489.2	TN-6777-TT-24795	CN-6777-TT-19384	-	15,165	299
300	489.2	TN-6777-TT-24796	CN-6777-TT-33688	-	(104,505)	300
301	489.2	TN-6777-TT-25712	CN-6777-TT-33132	-	32	301
302	489.2	TN-6777-TT-26322	CN-6777-TT-32456	-	479,056	302
303	489.2	TN-6777-TT-29228	CN-6777-TT-32422	-	101	303
304	489.2	TN-6777-TT-29229	CN-6777-TT-35714	-	101	304
305	489.2	TN-6777-TM-16880	CN-6777-TM-18382	-	157,408	305
306	489.2	TN-6777-TM-17288	CN-6777-TM-18808	-	120,451	306
307	489.2	TN-6777-TM-17293	CN-6777-TM-18516	-	207,859	307
308	489.2	TN-6777-TM-18121	CN-6777-TM-25994	-	97,093	308
309	489.2	TN-6777-TM-24647	CN-6777-TM-34843	-	141,504	309
310	489.2	TN-6777-TT-16609	CN-6777-TT-25644	-	3,990	310
311	489.2	TN-6777-TT-26904	CN-6777-TT-34842	-	965	311
312	489.2	TN-6777-TT-27470	CN-6777-TT-35497	-	108,540	312
313	489.2	TN-6777-TT-28656	CN-6777-TT-35500	-	724	313
314	489.2	TN-6777-TT-29097	CN-6777-TT-35141	-	240,409	314
315	489.2	TN-6777-TT-29143	CN-6777-TT-36837	-	3,300	315
316	489.2	TN-6777-TT-29210	CN-6777-TT-36837	-	2,170	316
317	489.2	NGV (no tariff)	NGV (no tariff)	241,632	399,894	317
318	489.2	GLO (tariff in process)	GLO (tariff in process)	90,706	55,051	318
319	489.2	NGPA Section 311	APACHE CORPORATION	220,050	36,308	319
320	489.2	NGPA Section 311	ATMOS ENERGY MARKETING, LLC	31,266	6,253	320
321	489.2	NGPA Section 311	ATMOS ENERGY MARKETING, LLC	100	7	321
322	489.2	NGPA Section 311	ATMOS ENERGY MARKETING, LLC	10	-	322

Name of Respondent		This Report Is:		Date of Report	Year of Report	
ATMOS ENERGY CORPORATION		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	Dec. 31, 2016	
Monthly Quantity & Revenue by Rate Schedule						
Revenue From Transportation of Gas of Others Through Transmission Facilities (Account 489.2)						
Line No.	Sub Acct. (a)	Tariff Number (b)	Customer Name or RRC Customer ID No. (c)	Volume (MMBtu) Delivered (e)	Annual Revenue (f)	Line No.
323	489.2	NGPA Section 311	BP ENERGY COMPANY	581,040	57,524	323
324	489.2	NGPA Section 311	BP ENERGY COMPANY	1,128,859	120,636	324
325	489.2	NGPA Section 311	BP ENERGY COMPANY	19,989	5,997	325
326	489.2	NGPA Section 311	BP ENERGY COMPANY	1,509,931	179,086	326
327	489.2	NGPA Section 311	CASTLETON COMMODITIES MERCHANT TRADING L.P.	198,265	14,253	327
328	489.2	NGPA Section 311	CASTLETON COMMODITIES MERCHANT TRADING L.P.	10,824	1,148	328
329	489.2	NGPA Section 311	CASTLETON COMMODITIES MERCHANT TRADING LP	430,000	41,925	329
330	489.2	NGPA Section 311	CERF SHELBY, LLC	6,183	1,237	330
331	489.2	NGPA Section 311	CHESAPEAKE ENERGY MARKETING, INC.	162,000	9,720	331
332	489.2	NGPA Section 311	CHESAPEAKE ENERGY MARKETING, INC.	356,001	42,720	332
333	489.2	NGPA Section 311	CIMA ENERGY, LTD.	7,700	539	333
334	489.2	NGPA Section 311	CONOCOPHILLIPS COMPANY	606,880	40,990	334
335	489.2	NGPA Section 311	CONOCOPHILLIPS COMPANY	62,000	5,580	335
336	489.2	NGPA Section 311	CONOCOPHILLIPS COMPANY	285,600	57,108	336
337	489.2	NGPA Section 311	CONOCOPHILLIPS COMPANY	834,891	150,280	337
338	489.2	NGPA Section 311	CROSS TIMBERS ENERGY SERVICES	17,500	1,050	338
339	489.2	NGPA Section 311	DALLAS CLEAN ENERGY LLC	2,129,100	683,103	339
340	489.2	NGPA Section 311	DCP GUADALUPE PIPELINE, LLC	14,518,573	145,186	340
341	489.2	NGPA Section 311	DEVON GAS SERVICES, L.P.	14,021,925	280,439	341
342	489.2	NGPA Section 311	DEVON GAS SERVICES, L.P.	150,706	10,549	342
343	489.2	NGPA Section 311	DEVON GAS SERVICES, L.P.	172,400	18,964	343
344	489.2	NGPA Section 311	DEVON GAS SERVICES, L.P.	675,000	27,000	344
345	489.2	NGPA Section 311	EDF TRADING NORTH AMERICA, LLC	6,432	708	345
346	489.2	NGPA Section 311	ENBRIDGE G & P (NORTH TEXAS) L. P.	4,788	575	346
347	489.2	NGPA Section 311	ENLINK GAS MARKETING, LP	29,059	1,453	347
348	489.2	NGPA Section 311	ENLINK GAS MARKETING, LP	182,676	10,961	348
349	489.2	NGPA Section 311	ENLINK GAS MARKETING, LP	1,620,915	291,765	349
350	489.2	NGPA Section 311	ETC MARKETING, LTD.	237,510	25,853	350
351	489.2	NGPA Section 311	ETC MARKETING, LTD.	38,105	12,395	351
352	489.2	NGPA Section 311	EXELON GENERATION COMPANY, LLC	164,818	15,573	352
353	489.2	NGPA Section 311	EXELON GENERATION COMPANY, LLC	17,397	4,349	353
354	489.2	NGPA Section 311	KOCH ENERGY SERVICES, LLC	955,969	85,930	354
355	489.2	NGPA Section 311	KOCH ENERGY SERVICES, LLC	5,195	1,299	355
356	489.2	NGPA Section 311	LACLEDE ENERGY RESOURCES, INC.	59,570	3,574	356
357	489.2	NGPA Section 311	MERCURIA ENERGY AMERICA, INC.	61,495	10,358	357
358	489.2	NGPA Section 311	MERCURIA ENERGY AMERICA, INC.	20,000	5,000	358
359	489.2	NGPA Section 311	MERCURIA ENERGY AMERICA, INC.	1,472	103	359
360	489.2	NGPA Section 311	MERCURIA ENERGY AMERICA, INC.	-	331	360
361	489.2	NGPA Section 311	MERCURIA ENERGY AMERICA, INC.	224,232	22,423	361
362	489.2	NGPA Section 311	MIECO INC.	1,312,502	130,254	362
363	489.2	NGPA Section 311	MIECO INC.	123,523	32,902	363
364	489.2	NGPA Section 311	MIECO INC.	275,704	21,556	364
365	489.2	NGPA Section 311	MUNICH RE TRADING LLC	123,456	15,810	365
366	489.2	NGPA Section 311	MUNICH RE TRADING LLC	12,900	2,500	366
367	489.2	NGPA Section 311	MUNICH RE TRADING LLC	99,941	10,994	367
368	489.2	NGPA Section 311	NEXTERA ENERGY POWER MARKETING, LLC	365,909	62,205	368

Name of Respondent		This Report Is:		Date of Report	Year of Report	
ATMOS ENERGY CORPORATION		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	Dec. 31, 2016	
Monthly Quantity & Revenue by Rate Schedule						
Revenue From Transportation of Gas of Others Through Transmission Facilities (Account 489.2)						
Line No.	Sub Acct. (a)	Tariff Number (b)	Customer Name or RRC Customer ID No. (c)	Volume (MMBtu) Delivered (e)	Annual Revenue (f)	Line No.
369	489.2	NGPA Section 311	NEXTERA ENERGY POWER MARKETING, LLC	132,700	13,452	369
370	489.2	NGPA Section 311	NJR ENERGY SERVICES COMPANY	540,010	5,400	370
371	489.2	NGPA Section 311	NSL ENERGY MARKETING, JV	55,145,165	1,100,284	371
372	489.2	NGPA Section 311	OKLAHOMA NATURAL GAS COMPANY	1,952,330	860,978	372
373	489.2	NGPA Section 311	PANDA TEMPLE POWER II, LLC	376,983	52,778	373
374	489.2	NGPA Section 311	SEQUENT ENERGY MANAGEMENT LP	204,797	28,332	374
375	489.2	NGPA Section 311	SPARK ENERGY GAS, LP.	161,804	1,618	375
376	489.2	NGPA Section 311	TARGA GAS MARKETING, L.L.C.	198,595	39,719	376
377	489.2	NGPA Section 311	TARGA GAS MARKETING, L.L.C.	192,050	27,850	377
378	489.2	NGPA Section 311	TARGA GAS MARKETING, L.L.C.	3,178,629	528,880	378
379	489.2	NGPA Section 311	TARGA GAS MARKETING, L.L.C.	14,636,386	2,634,549	379
380	489.2	NGPA Section 311	TARGA GAS MARKETING, L.L.C.	1,554,315	292,964	380
381	489.2	NGPA Section 311	TARGA GAS MARKETING, LLC	140,000	8,400	381
382	489.2	NGPA Section 311	TENASKA GAS STORAGE, LLC	1,507,574	16,108	382
383	489.2	NGPA Section 311	TENASKA MARKETING VENTURES	4,397,017	183,429	383
384	489.2	NGPA Section 311	TENASKA MARKETING VENTURES	69,600	20,400	384
385	489.2	NGPA Section 311	TEXAS ENERGY MANAGEMENT	11,500	1,650	385
386	489.2	NGPA Section 311	TOTAL GAS & POWER NORTH AMERICA, INC.	197,440	23,693	386
387	489.2	NGPA Section 311	TRINITY RIVER ENERGY, LLC	66,500	8,645	387
388	489.2	NGPA Section 311	TRINITY RIVER ENERGY, LLC	65,500	3,275	388
389	489.2	NGPA Section 311	TRINITY RIVER ENERGY, LLC	196,847	53,149	389
390	489.2	NGPA Section 311	TWIN EAGLE RESOURCE MANAGEMENT	13,010	250	390
391	489.2	NGPA Section 311	WORLD FUEL SERVICES, INC.	18,000	2,220	391
392	489.2	NGPA Section 311	CONOCOPHILLIPS COMPANY	-	11,542	392
393	489.2	NGPA Section 311	MIECO INC.	-	2,285	393
394	489.2	Total Contracts		518,760,196	91,119,452	394
395	489.2	Accrual of Unbilled Transportation Revenues		4,022,561	(609,275)	395
396		Rider Revenue Accrual Amounts		-	7,288,837	396
397	489.2	Total Revenue from Transportation of Gas of Others in Texas		522,782,757	97,799,014	397

Other Reconciling Amounts

198,897

Total Transportation Revenue 489.2 (agrees to page 299 row 4 col f)

97,997,911

Total Transportation Volumes 489.2 (514,933,874 in Mcf)

522,782,757 MMBtu

Note: The data in the above rate schedule is provided on page 28 and 28A of our 2016 Atmos Pipeline - Texas annual report .

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Monthly Quantity & Revenue by Rate Schedule				
Revenue From Storing Gas of Others (Account 489.4)				
Line No.	Tariff Number (a)	Customer Name or Customer ID No. (b)	Amount (c)	Line No.
1	NGPA Section 311	TENASKA GAS STORAGE, LLC	\$ 18,814	1
2	TN-6777-TT-17937	CN-6777-TT-18962	948,659	2
3	TN-6777-TT-18203	CN-6777-TT-35633	922,577	3
4	TN-6777-TT-27694	CN-6777-TT-19365	388,096	4
5	TN-6777-TT-27741	CN-6777-TT-35803	181,035	5
6	Accrual of Unbilled Storage Revenues		(4,541)	6
7				7
8				8
9				9
10				10
11				11
12				12
13	TOTAL Revenue From Storage		\$ 2,454,640	13

Note: The data in the above rate schedule is provided on page 29 of our 2016 Atmos Pipeline - Texas annual report filed with the Texas Railroad Commission.

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Gas Operating Revenues					
<p>1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.</p> <p>2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.</p> <p>3. Other Revenues in column (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.</p>					
Line No.	Item (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	480 Residential Sales	-	-	-	-
2	481 Commercial and Industrial Sales	-	-	-	-
3	482 Other Sales to Public Authorities	-	-	-	-
4	483 Sales for Resale	-	-	-	-
5	484 Interdepartmental Sales	-	-	-	-
6	485 Intracompany Transfers	-	-	-	-
7	487 Forfeited Discounts	-	-	-	-
8	488 Miscellaneous Service Revenues	-	-	-	-
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities	-	-	-	-
10					
11	489.2 Revenues from Transportation of Gas of Other Through Transmission Facilities	-	-	-	-
12					
13	489.3 Revenues from Transportation of Gas of Other Through Distribution Facilities	-	-	-	-
14					
15	489.4 Revenues from Storing Gas of Others	-	-	-	-
16	490 Sales of Prod. Ext. from Natural Gas	-	-	-	-
17	491 Revenues from Natural Gas Proc. By Others	-	-	-	-
18	492 Incidental Gasoline and Oil Sales	-	-	-	-
19	493 Rent from Gas Property	-	-	-	-
20	494 Interdepartmental Rents	-	-	-	-
21	495 Other Gas Revenues	-	-	-	-
22	Subtotal:	-	-	-	-
23	496 (Less) Provision for Rate Refunds	-	-	-	-
24	TOTAL:	-	-	-	-

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016	
Gas Operating Revenues						
4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.						
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.						
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.						
Line No.	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1	1,542,737,520	1,635,948,107	1,542,737,520	1,635,948,107	137,732,313	158,473,533
2	705,729,197	773,205,094	705,729,197	773,205,094	100,181,474	109,822,598
3	38,287,658	44,581,794	38,287,658	44,581,794	6,022,817	6,825,047
4	86,610	87,248	86,610	87,248	33,059	24,674
5	-	-	-	-	-	-
6	-	-	-	-	-	-
7	4,704,182	5,659,443	4,704,182	5,659,443	-	-
8	19,713,702	19,187,419	19,713,702	19,187,419	-	-
9	-	-	-	-	-	-
10	-	-	-	-	-	-
11	-	-	-	-	-	-
12	97,997,911	95,151,774	97,997,911	95,151,774	514,933,874	547,633,937
13	-	-	-	-	-	-
14	81,064,055	74,054,142	81,064,055	74,054,142	149,142,783	145,287,288
15	2,454,640	2,839,066	2,454,640	2,839,066	-	-
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	37,869	132,953	37,869	132,953	-	-
19	205,235	206,775	205,235	206,775	-	-
20	-	-	-	-	-	-
21	3,707,387	3,640,502	3,707,387	3,640,502	-	-
22	2,496,725,966	2,654,694,317	2,496,725,966	2,654,694,317	-	-
23	-	(2,305,346)	-	(2,305,346)	-	-
24	2,496,725,966	2,656,999,663	2,496,725,966	2,656,999,663	-	-

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

- Report revenue and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's systems).
- Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.

Line No.	Rate Schedule and Zone of Receipt (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	N/A				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)

3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenue reflected in columns (b) through (e).
 4. Delivered Dth of gas must not be adjusted for discounting.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	N/A					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in column (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenue reflected in columns (b) through (e).

Line No.	Zone of Delivery Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	Texas *				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
* These amounts relate to our Atmos Pipeline - Texas Division; for rate schedule please see page 299.1.					

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

4. Delivered Dth of gas must not be adjusted for discounting.
 5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
 6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	97,997,911	95,151,774	97,997,911	95,151,774	514,933,874	547,633,937
2						
3						
4						
5						
6						
7						
8						
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19						
20						

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Revenues from Storing Gas of Others (Account 489.4)

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in column (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).

Line No.	Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	Texas *				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
* These amounts relate to our Atmos Pipeline - TX Division; for rate schedule please see page 299.2.					

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Revenues from Storing Gas of Others (Account 489.4)

4. Dth of gas withdrawn from storage must not be adjusted for discounting.
 5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	2,454,640	2,839,066	2,454,640	2,839,066	*	*
2						
3						
4						
5						
6						
7						
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20						

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Other Gas Revenues (Account 495)

1. For transactions with annual revenues of \$250,000 or more, describe, for each transaction, commissions on sales of distributions of gas of others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of material and supplies, sales of steam, water, or electricity, miscellaneous royalties, revenues from dehydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash-out penalties.

Line No.	Description of Transaction (a)	Revenues (in dollars) (b)
1	Disposition of Excess Retention Gas	2,303,925
2	End-User Pooling Services	846,563
3	Insurance Settlement for Gas Loss	471,994
4	Miscellaneous	84,905
5		
6		
7		
8		
9		
10		
11		
12		
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28		
29		
30	TOTAL	3,707,387

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Discounted Rate Services and Negotiated Rate Services					
1. In column b, report the revenues from discounted rate services. 2. In column c, report the volumes of discounted rate services. 3. In column d, report the revenues from negotiated rate services. 4. In column e, report the volumes of negotiated rate services.					
Line No.	Account	Discounted Rate Services	Discounted Rate Services	Negotiated Rate Services	Negotiated Rate Services
	(a)	Revenue (b)	Volumes (c)	Revenue (d)	Volumes (e)
1	Natural Gas Distribution and Transport			34,296,133	62,160,206
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Gas Operation and Maintenance Expenses				
1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
2. Provide in footnotes the source of the index used to determine the price for gas supplied by shippers as reflected on line 74.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)	417	2,822	
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering	-	-	
8	751 Production Maps and Records	-	-	
9	752 Gas Well Expenses	478,508	48,443	
10	753 Field Lines Expenses	-	-	
11	754 Field Compressor Station Expenses	-	-	
12	755 Field Compressor Station Fuel and Power	-	-	
13	756 Field Measuring and Regulating Station Expenses	-	47	
14	757 Purification Expenses	-	-	
15	758 Gas Well Royalties	-	-	
16	759 Other Expenses	-	688	
17	760 Rents	-	-	
18	TOTAL Operation (Total of lines 7 thru 17)	478,508	49,178	
19	Maintenance			
20	761 Maintenance Supervision and Engineering	-	-	
21	762 Maintenance of Structures and Improvements	-	-	
22	763 Maintenance of Producing Gas Wells	-	-	
23	764 Maintenance of Field Lines	-	-	
24	765 Maintenance of Field Compressor Station Equipment	-	-	
25	766 Maintenance of Field Measuring and Regulating Station Equipment	-	-	
26	767 Maintenance of Purification Equipment	-	-	
27	768 Maintenance of Drilling and Clearing Equipment	-	-	
28	769 Maintenance of Other Equipment	-	-	
29	TOTAL Maintenance (Total of lines 20 thru 28)	-	-	
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	478,508	49,178	

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Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering	-	-	
34	771 Operation Labor	-	-	
35	772 Gas Shrinkage	-	-	
36	773 Fuel	-	-	
37	774 Power	9,794	8,154	
38	775 Materials	-	-	
39	776 Operation Supplies and Expenses	-	-	
40	777 Gas Processed by Others	-	-	
41	778 Royalties on Products Extracted	-	-	
42	779 Marketing Expenses	-	-	
43	780 Products Purchased for Resale	-	-	
44	781 Variation in Products Inventory	-	-	
45	(Less) 782 Extracted Products Used by the Utility-Credit	-	-	
46	783 Rents	-	-	
47	TOTAL Operation (Total of lines 33 thru 46)	9,794	8,154	
48	Maintenance			
49	784 Maintenance Supervision and Engineering	4,710	1,068	
50	785 Maintenance of Structures and Improvements	-	-	
51	786 Maintenance of Extraction and Refining Equipment	-	-	
52	787 Maintenance of Pipe Lines	-	-	
53	788 Maintenance of Extracted Products Storage Equipment	-	-	
54	789 Maintenance of Compressor Equipment	-	-	
55	790 Maintenance of Gas Measuring and Regulating Equipment	-	-	
56	791 Maintenance of Other Equipment	-	-	
57	TOTAL Maintenance (Total of lines 49 thru 56)	4,710	1,068	
58	TOTAL Products Extraction (Total of lines 47 and 57)	14,504	9,222	

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Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals	-	-	
62	796 Nonproductive Well Drilling	-	-	
63	797 Abandoned Leases	-	-	
64	798 Other Exploration	-	-	
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	-	-	
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases	-	-	
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	18,451,974	22,513,336	
70	801 Natural Gas Field Line Purchases	1,528,140	2,184,189	
71	802 Natural Gas Gasoline Plant Outlet Purchases	-	-	
72	803 Natural Gas Transmission Line Purchases	312,690,307	430,369,355	
73	804 Natural Gas City Gate Purchases	275,623,592	408,507,506	
74	804.1 Liquefied Natural Gas Purchases	-	-	
75	805 Other Gas Purchases	(758,548)	(1,196,907)	
76	(Less) 805.1 Purchases Gas Cost Adjustments	(28,607,281)	(286,320,862)	
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	578,928,184	576,056,617	
78	806 Exchange Gas	2,164,932	2,377,466	
79	Purchased Gas Expenses			
80	807.1 Well Expense - Purchased Gas	-	-	
81	807.2 Operation of Purchased Gas Measuring Stations	-	-	
82	807.3 Maintenance of Purchased Gas Measuring Stations	-	-	
83	807.4 Purchased Gas Calculations Expenses	-	-	
84	807.5 Other Purchased Gas Expenses	-	-	
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	-	-	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
86	808.1 Gas Withdrawn from Storage - Debit	94,026,162	176,729,156	
87	(Less) 808.2 Gas Delivered to Storage - Credit	(81,730,968)	(128,531,810)	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit	-	-	
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit	-	-	
90	Gas Used in Utility Operation - Credit			
91	810 Gas Used for Compressor Station Fuel - Credit	-	-	
92	811 Gas Used for Products Extraction - Credit	-	-	
93	812 Gas Used for Other Utility Operations - Credit	(101,575)	(191,073)	
94	TOTAL Gas Used in Utility Operations - Credit (Total of lines 91 thru 93)	(101,575)	(191,073)	
95	813 Other Gas Supply Expenses	432,071	2,232,234	
96	TOTAL Other Gas Supply Exp. (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	593,718,806	628,672,590	
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	594,212,235	628,733,812	
98	2. NAT. GAS STORAGE, TERMINALING & PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering	1,197,119	1,046,955	
102	815 Maps and Records	252	-	
103	816 Wells Expenses	1,725,719	1,989,821	
104	817 Lines Expense	203,823	195,057	
105	818 Compressor Station Expenses	2,346,503	2,515,209	
106	819 Compressor Station Fuel and Power	(6,939)	16,366	
107	820 Measuring and Regulating Station Expenses	67,716	63,253	
108	821 Purification Expenses	68,415	87,127	
109	822 Exploration and Development	-	-	
110	823 Gas Losses	-	-	
111	824 Other Expenses	32,207	3,787	
112	825 Storage Well Royalties	133,252	94,189	
113	826 Rents	400	1,841	
114	TOTAL Operation (Total of lines of 101 thru 113)	5,768,467	6,013,605	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	-	-	
117	831 Maintenance of Structures and Improvements	58,062	28,904	
118	832 Maintenance of Reservoirs and Wells	-	-	
119	833 Maintenance of Lines	-	-	
120	834 Maintenance of Compressor Station Equipment	2,472,650	5,492,652	
121	835 Maintenance of Measuring and Regulating Station Equipment	19,198	14,581	
122	836 Maintenance of Purification Equipment	83,181	80,298	
123	837 Maintenance of Other Equipment	-	(612)	
124	TOTAL Maintenance (Total of lines 116 thru 123)	2,633,091	5,615,823	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	8,401,558	11,629,428	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	434	344	
129	841 Operation Labor and Expenses	171,591	147,423	
130	842 Rents	31,960	37,520	
131	842.1 Fuel	-	-	
132	842.2 Power	-	-	
133	842.3 Gas Losses	-	-	
134	TOTAL Operation (Total of lines 128 thru 133)	203,985	185,287	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	-	-	
137	843.2 Maintenance of Structures	-	-	
138	843.3 Maintenance of Gas Holders	-	-	
139	843.4 Maintenance of Purification Equipment	-	-	
140	843.5 Maintenance of Liquefaction Equipment	-	-	
141	843.6 Maintenance of Vaporizing Equipment	-	-	
142	843.7 Maintenance of Compressor Equipment	-	-	
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-	
144	843.9 Maintenance of Other Equipment	-	-	
145	TOTAL Maintenance (Total of lines 136 thru 144)	-	-	
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	203,985	185,287	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering	-	-	
150	844.2 LNG Processing Terminal Labor and Expenses	-	-	
151	844.3 Liquefaction Processing Labor and Expenses	-	-	
152	844.4 Liquefaction Transportation Labor and Expenses	-	-	
153	844.5 Measuring and Regulating Labor and Expense	-	-	
154	844.6 Compressor Station Labor and Expenses	-	-	
155	844.7 Communication System Expenses	-	-	
156	844.8 System Control and Load Dispatching	-	-	
157	845.1 Fuel	-	-	
158	845.2 Power	-	-	
159	845.3 Rents	-	-	
160	845.4 Demurrage Charges	-	-	
161	(Less) 845.5 Wharfage Receipts - Credit	-	-	
162	845.6 Processing Liquefied or Vaporized Gas by Others	-	-	
163	846.1 Gas Losses	-	-	
164	846.2 Other Expenses	-	-	
165	TOTAL Operation (Total of lines 149 thru 164)	-	-	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	-	-	
168	847.2 Maintenance of Structures and Improvements	-	-	
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-	
170	847.4 Maintenance of LNG Transportation Equipment	-	-	
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-	
172	847.6 Maintenance of Compressor Station Equipment	-	-	
173	847.7 Maintenance of Communication Equipment	-	-	
174	847.8 Maintenance of Other Equipment	-	-	
175	TOTAL Maintenance (Total of lines 167 thru 174)	-	-	
176	TOTAL Liquefied Nat. Gas Terminaling and Proc. Exp. (Lines 165 and 175)	-	-	
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	8,605,543	11,814,715	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	537,742	1,464,691	
181	851 System Control and Load Dispatching	1,743,211	1,618,430	
182	852 Communication System Expenses	2,017,021	1,962,593	
183	853 Compressor Station Labor and Expenses	1,020,136	873,503	
184	854 Gas for Compressor Station Fuel	-	-	
185	855 Other Fuel and Power for Compressor Stations	121,277	133,244	
186	856 Mains Expenses	82,928,107	69,355,581	
187	857 Measuring and Regulating Station Expenses	2,003,937	1,998,695	
188	858 Transmission and Compression of Gas by Others	187,107,854	399,949,739	
189	859 Other Expenses	29,718	770	
190	860 Rents	161,349	86,695	
191	TOTAL Operation (Total of lines 180 thru 190)	277,670,352	477,443,941	
192	Maintenance			
193	861 Maintenance Supervision and Engineering	71,785	78,089	
194	862 Maintenance of Structures and Improvements	4,367	223,670	
195	863 Maintenance of Mains	1,991,949	1,762,787	
196	864 Maintenance of Compressor Station Equipment	2,022,788	1,584,854	
197	865 Maintenance of Measuring and Regulating Station Equipment	663,626	505,531	
198	866 Maintenance of Communication Equipment	126,111	244,068	
199	867 Maintenance of Other Equipment	165,076	22,106	
200	TOTAL Maintenance (Total of lines 193 thru 199)	5,045,702	4,421,105	
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	282,716,054	481,865,046	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	32,097,150	30,546,215	
205	871 Distribution Load Dispatching	1,226,597	1,365,371	
206	872 Compressor Station Labor and Expenses	1,046	110	
207	873 Compressor Station Fuel and Power	-	-	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and Services Expenses	79,653,392	70,995,726	
209	875 Measuring and Regulating Station Expenses - General	3,403,774	2,585,370	
210	876 Measuring and Regulating Station Expenses - Industrial	92,330	99,105	
211	877 Measuring and Regulating Station Expenses - City Gas Check Station	367,737	366,560	
212	878 Meter and House Regulator Expenses	12,333,933	11,392,703	
213	879 Customer Installations Expenses	2,308,904	2,396,868	
214	880 Other Expenses	9,902,664	6,418,772	
215	881 Rents	2,919,533	3,055,023	
216	TOTAL Operation (Total of lines 204 thru 215)	144,307,060	129,221,823	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	789,779	920,575	
219	886 Maintenance of Structures and Improvements	63,142	71,046	
220	887 Maintenance of Mains	2,842,343	2,631,891	
221	888 Maintenance of Compressor Station Equipment	123	248	
222	889 Maintenance of Measuring & Regulating Station Equipment - General	2,392,010	2,312,751	
223	890 Maintenance of Measuring & Regulating Station Equipment - Industrial	123,906	147,670	
224	891 Maintenance of Meas. & Reg. Station Equip. - City Gate Check Station	113,227	116,651	
225	892 Maintenance of Services	413,847	592,738	
226	893 Maintenance of Meters and House Regulators	554,437	540,795	
227	894 Maintenance of Other Equipment	535,243	564,482	
228	TOTAL Maintenance (Total of lines 218 thru 227)	7,828,057	7,898,847	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	152,135,117	137,120,670	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	5,143,670	5,973,163	
233	902 Meter Reading Expenses	15,180,598	16,061,291	
234	903 Customer Records and Collection Expenses	51,571,398	52,348,529	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Gas Operation and Maintenance Expenses (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	10,518,132	15,904,325	
236	905 Miscellaneous Customer Accounts Expense	434,941	439,270	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	82,848,739	90,726,578	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	29,708	95,187	
241	908 Customer Assistance Expenses	1,871,666	1,283,386	
242	909 Informational and Instructional Expenses	1,013,242	1,036,903	
243	910 Miscellaneous Customer Service and Informational Expenses	4,198,746	4,252,498	
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	7,113,362	6,667,974	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	1,324,404	1,331,153	
248	912 Demonstrating and Selling Expenses	1,389,412	1,397,194	
249	913 Advertising Expenses	296,897	337,973	
250	916 Miscellaneous Sales Expenses	1,378,806	1,507,089	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	4,389,519	4,573,409	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	(9,078,023)	(9,940,056)	
255	921 Office Supplies and Expenses	34,966,832	33,678,105	
256	(Less) 922 Administrative Expenses Transferred - Credit	(1,914,309)	(1,336,797)	
257	923 Outside Services Employed	15,347,110	9,400,091	
258	924 Property Insurance	2,211,625	2,301,472	
259	925 Injuries and Damages	26,580,233	26,254,703	
260	926 Employee Pensions and Benefits	106,813,260	110,274,611	
261	927 Franchise Requirements	2,683	4,653	
262	928 Regulatory Commission Expenses	1,349,132	694,748	
263	(Less) 929 Duplicate Charges - Credit	100	-	
264	930.1 General Advertising Expenses	116	57,611	
265	930.2 Miscellaneous General Expenses	7,015,217	6,165,321	
266	931 Rents	7,720,791	7,564,531	
267	TOTAL Operation (Total of lines 254 thru 266)	191,014,767	185,118,993	
268	Maintenance			
269	932 Maintenance of General Plant	482,111	772,296	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	191,496,878	185,891,289	
271	TOTAL Gas O&M Expenses (Lines 97, 177, 201, 229, 237, 244, 251, & 270)	1,323,517,447	1,547,393,493	

Atmos Energy Corporation
Manufactured Gas Production
Supplement to Page 317, Line 3
2016

	Current Year	Previous Year
L/P Gas Expense	-	-
Gas Mixing Expense	-	-
Misc. Production Expense	417	2,822
TOTAL Operations	417	2,822
Structures & Improvements	-	-
Production Equipment	-	-
TOTAL Maintenance	-	-
TOTAL Mfg. Gas Production	417	2,822

Name of Respondent Atrnos Energy Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
EXCHANGE AND IMBALANCE TRANSACTIONS					
1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange			transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges. If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than (100,000 Dth) may be grouped.		
Line No.	Zone/Rate Schedule (a)	Gas Received from Others		Gas Delivered to Others	
		Amount (b)	Dth (c)	Amount (d)	Dth (e)
1	Louisiana Division	4,370	2,671		
2	West Texas Division	252,345	97,687		
3	KY/Mid-States Division			721,324	120,511
4	Colorado/Kansas Division			4,920	5,699
5	Mississippi Division			271,630	56,666
6	Mid-Tex Division			1,423,773	596,810
7					
8					
9					
10					
11					
12					
13					
14					
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17					
18					
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23					
24					
25	TOTAL	256,715	100,358	2,421,647	779,686

Name of Respondent Atmos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2016	Year of Report Dec. 31, 2016
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GAS USED IN UTILITY OPERATIONS

1. Report below details of credits during the year to Accounts 810, 811 and 812. was not made to the appropriate operating expense or other account list separately in column (c) the Dth of gas used, omitting entries in column (d).
2. If any natural gas was used by the respondent for which a charge

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas		Manufactured Gas	
			Gas Used (DTH) (c)	Amount of Credit (in dollars) (d)	Gas Used (DTH) (e)	Amount of Credit (f)
1	810 Gas used for Compressor Station Fuel-Cr					
2	811 Gas used for Products Extraction-Cr					
3	Gas Shrinkage and Other Usage in Respdn'ts Own Proc.					
4	Gas Shrinkage, Etc. for Respondent's Gas Processed by Others					
5	812 Gas used for Other Util. Oprs-Cr (Rpt sep. for each prin. use. Group minor uses)					
6	Company Used Gas		95,377	101,575		
7	Other Utility Operations					
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25	TOTAL		95,377	101,575		

Name of Respondent Atmos Energy Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (ACCOUNT 858)				
1. Report below details concerning gas transported or compressed for respondent by others equaling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also include in column (c) amounts paid as transition costs to an upstream pipeline.		2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system. 3. Designate associated companies with an asterisk in column (b).		
Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1				
2	Transmission and Compression Services			
3	to City Gate		464,622,700	
4				
5	Demand Storage Services		38,116,918	
6				
7	Less: Transmission Services Provided by			
8	APT to Mid-Tex (eliminated)		(315,631,764)	
9				
10				
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25				
26		TOTAL	187,107,854	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Other Gas Supply Expenses (Account 813)				
1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalance and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.				
Line No.	Description (a)	Amount (in dollars) (b)		
1	Storage Demand Fees	1,178,692		
2	Gas Cost Audit Reversal	(750,000)		
4	Minor Items Each Less Than \$250,000	3,379		
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29				
30	TOTAL	432,071		

Name of Respondent		This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2016
		<input type="checkbox"/>	A Resubmission		
MISCELLANEOUS GENERAL EXPENSES (Account 930.2)					
1. Provide the information requested below on miscellaneous general expenses. (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items so grouped is shown.					
2. For Other Expenses, show the (a) purpose of items so grouped is shown.					
Line No.	Description (a)	Amount (in dollars) (b)			
1	Industry association dues	983,347			
2	Experimental and general research expenses				
	a. Gas Research Institute (GRI)				
	b. Other				
3	Publishing and distribution information and reports to stockholders; trustee; registrar; and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	1,290,773			
4	Directors Fees	869,209			
5	Board Management & Directors Expenses	1,607			
6	Directors Retirement Expenses	2,956,547			
7	Outside Services Expenses	122,467			
8	Club Dues and Membership Fees	313,145			
9	Software Maintenance	278,171			
10	Other Miscellaneous General Expenses (No individual amounts greater than \$250,000)	199,951			
11					
12					
13					
14					
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19					
20					
21					
22	TOTAL	7,015,217			

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.4, 405)
(Except Amortization of Acquisition Adjustments)**

- Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
- Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are obtained. If average balances are used, state

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)
1	Intangible Plant	-	-	-
2	Production Plant, Manufactured Gas	-	-	-
3	Production and Gathering Plant, Natural Gas	8,466,708	-	-
4	Products Extraction Plant	-	-	-
5	Underground Gas Storage Plant	112,805	-	-
6	Other Storage Plant	-	-	-
7	Base Load LNG Terminaling & Processing Plant	-	-	-
8	Transmission Plant	49,505,087	-	-
9	Distribution Plant	213,352,454	-	-
10	General Plant	31,864,141	-	-
11	Common Plant - Gas	-	-	-
12				
13				
14				
15				
16				
17				
18				
19				
20	TOTAL	303,301,195	-	-

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.4, 405)
(Except Amortization of Acquisition Adjustments) (continued)**

method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)	Amortization of Other Limited-term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	TOTAL (b to g) (h)	Functional Classification (a)
1	-	-	-	-	Intangible Plant
2	-	-	-	-	Production Plant, Manufactured Gas
3	-	-	-	8,466,708	Production and Gathering Plant, Natural Gas
4	-	-	-	-	Products Extraction Plant
5	-	-	-	112,805	Underground Gas Storage Plant
6	-	-	-	-	Other Storage Plant
7	-	-	-	-	Base Load LNG Terminating & Processing Plant
8	-	-	-	49,505,087	Transmission Plant
9	-	-	-	213,352,454	Distribution Plant
10	-	-	-	31,864,141	General Plant
11	-	-	-	-	Common Plant - Gas
12					
13					
14					
15					
16					
17					
18					
19					
20	-	-	-	303,301,195	TOTAL

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.4, 405)
(Except Amortization of Acquisition Adjustments) (continued)**

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore	-	-
3	Onshore	66,181	N/A
4	Underground Gas Storage Plant	341,835,227	N/A
5	Distribution Plant	7,459,138,213	N/A
6	Transmission Plant		
7	Offshore	-	-
8	Onshore	2,397,306,845	N/A
9	General Plant	756,314,584	N/A
10			
11			
12			
13			
14			
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16			
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25			

Note: Depreciation rates are established for each separate regulatory division and depreciated by FERC account thus we do not have depreciation rates by functional class.

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Particulars Concerning Certain Income Deductions and Interest Charges Accounts			
Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.			
(a) Miscellaneous Amortization (Account 425) - Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.			
(b) Miscellaneous Income Deductions - Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.			
(c) Interest on Debt to Associated Companies (Account 430) - For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.			
(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.			
Line No.	Item (a)	Amount (b)	
1	Other Income Deductions - Account 426		
2	Donations	3,718,357	
3	Penalties	868,057	
4	Political Activities	755,123	
5	Civic Activities	544,297	
6	Sports Events and Entertainment	2,005,509	
7	Energy Efficiency Program	434,403	
8	Meals and Entertainment	668,237	
9	Board Meeting Expenses	530,621	
10	Misc. Employee/General Expense	1,923,258	
11	TOTAL	11,447,862	
12			
13			
14	Interest on Debt to Associated Companies - Account 430		
15	Interest on Short-term Debt	1,146,800	
16			
17	Other Interest Expense - Account 431		
19	Interest on Customer Deposits - Rates vary according to state	577,952	
20	Commitment Fees	2,388,686	
21	Penalty - Interest	157,370	
22	Interest on Commercial Paper	5,542,570	
23	Interest on Taxes	384,671	
24	Interest on Deferred Director Compensation	21,094	
25	Deferred Interest on Infrastructure Program	(35,507,650)	
26	TOTAL	(26,435,307)	

Name of Respondent		This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	Dec. 31, 2016
REGULATORY COMMISSION EXPENSES					
1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.			2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.		
Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Colorado Rate Cases				730,262
2	Kansas Rate Cases				602,171
3	Kentucky Rate Cases				33,033
4	Tennessee Rate Case				158,138
5	Mid-Tex Division Rate Cases				-
6	West Texas Rate Cases				44,309
7	APT Rate Cases				-
8					
9					
10					
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27					
28			0	0	1,567,913

Name of Respondent Atmos Energy Corporation			This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 	Year of Report Dec. 31, 2016	
REGULATORY COMMISSION EXPENSES (Continued)							
3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (e) the period of amortization.				5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant or other accounts.			
4. Identify separately all annual charge adjustments (ACA).				6. Minor items (less than \$250,000) may be grouped.			
EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		Deferred in Account 182.3 End of Year (l)	Line No.
CHARGED CURRENTLY TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)		
Department (f)	Account No. (g)	Amount (h)					
Colorado			84,881		469,552	345,591	1
Kansas			579,011		336,990	844,192	2
Kentucky			1,082		-	34,115	3
Tennessee			-		158,138	-	4
Texas			913		-	913	5
Texas			-		7,955	36,354	6
Texas			198,348		-	198,348	7
							8
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Note: Balances include \$297,697 of Regulatory Commission costs recorded in Account 186.							23
							24
							25
							26
							27
		0	864,235		972,635	1,459,513	28

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Employee Pensions and Benefits (Account 926)				
1. Report below the items contained in Account 926, Employee Pensions and Benefits.				
Line No.	Expense (a)	Amount (b)		
1	Medical/Dental Benefits	32,043,148		
2	Postretirement Benefits	9,786,273		
3	Pension Cost	20,147,734		
4	Restricted Stock Expense	12,668,941		
5	Employee Incentive Compensation	20,493,613		
6	401(k) Match	8,352,113		
7	Long-term Disability	835,537		
8	Basic Life Insurance	572,997		
9	Service Awards	891,014		
10	Education Assistance Program	227,273		
11	Company Owned Life Insurance	374,728		
12	Other	419,889		
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25				
Total		106,813,260		

Name of Respondent Atmos Energy Corporation	This Report Is <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals and Other Accounts, and enter such amounts in the appropriate lines and columns provided. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses.

In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production	-		-	-
4	Transmission	-		-	-
5	Distribution	-		-	-
6	Customer Accounts	-		-	-
7	Customer Service and Informational	-		-	-
8	Sales	-		-	-
9	Administrative and General	-		-	-
10	TOTAL Operation (Total of lines 3 thru 9)	-		-	-
11	Maintenance				
12	Production	-		-	-
13	Transmission	-		-	-
14	Distribution	-		-	-
15	Administrative and General	-		-	-
16	TOTAL Maint. (Total of lines 12 thru 15)	-		-	-
17	Total Operation and Maintenance				
18	Production (Total of lines 3 thru 12)	-		-	-
19	Transmission (Total of lines 4 and 13)	-		-	-
20	Distribution (Total of lines 5 and 14)	-		-	-
21	Customer Accounts (Line 6)	-		-	-
22	Customer Service and Informational (Line 7)	-		-	-
23	Sales (Line 8)	-		-	-
24	Administrative and General (Total of lines 9 and 15)	-		-	-
25	TOTAL Oper. and Maint. (Total lines 18 thru 24)	-		-	-
26	Gas				
27	Operation				
28	Production - Manufactured Gas				
29	Production - Nat. Gas (Including Expl. and Dev.)	-		-	-
30	Other Gas Supply	-		-	-
31	Storage, LNG Terminating and Processing	2,623,647		-	2,623,647
32	Transmission	15,697,980		-	15,697,980
33	Distribution	48,740,283		-	48,740,283
34	Customer Accounts	43,339,997		-	43,339,997
35	Customer Service and Informational	4,036,201		-	4,036,201
36	Sales	2,735,611		-	2,735,611
37	Administrative and General	50,129,904		-	50,129,904
38	TOTAL Operation (Total of lines 28 thru 37)	167,303,623		-	167,303,623
39	Maintenance				
40	Production - Manufactured Gas	-		-	-
41	Production - Natural Gas (Inc. Expl. & Dev.)	-		-	-
42	Other Gas Supply	-		-	-
43	Storage, LNG Terminating and Processing	856,904		-	856,904
44	Transmission	1,312,268		-	1,312,268
45	Distribution	5,760,059		-	5,760,059
46	Administrative and General	36,177		-	36,177
47	TOTAL Maint. (Total of lines 40 thru 46)	7,965,408		-	7,965,408

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AtmosEnergy Corporation		<input checked="" type="checkbox"/>	An Original		Dec. 31, 2016
		<input type="checkbox"/>	A Resubmission		
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billied by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts Clearing Accounts (d)	Total (e)
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Lines 28 and 40)	-		-	-
51	Production - Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)	-		-	-
52	Other Gas Supply (Lines 30 and 42)	-		-	-
53	Storage, LNG Terminaling and Processing (Lines 31 and 43)	3,480,551		-	3,480,551
54	Transmission (Lines 32 and 44)	17,010,248		-	17,010,248
55	Distribution (Lines 33 and 45)	54,500,342		-	54,500,342
56	Customer Accounts (Line 34)	43,339,997		-	43,339,997
57	Customer Service and Informational (Line 35)	4,036,201		-	4,036,201
58	Sales (Line 36)	2,735,611		-	2,735,611
59	Administrative and General (Lines 37 and 46)	50,166,081		-	50,166,081
60	TOTAL Operation and Maint. (Total of Lines 50 thru 59)	175,269,031		-	175,269,031
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL All Utility Dept. (Total of lines 25, 60, and 62)	175,269,031		-	175,269,031
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant	-		-	-
67	Gas Plant	138,223,984		-	138,223,984
68	Other	-		-	-
69	TOTAL Construction (Total Lines 66 thru 68)	138,223,984		-	138,223,984
70	Plant Removal (By Utility Departments)				
71	Electric Plant	-		-	-
72	Gas Plant	6,292,012		-	6,292,012
73	Other	-		-	-
74	TOTAL Plant Removal (Total of lines 71 thru 73)	6,292,012		-	6,292,012
75	Other Accounts (Specify):				
75.01	Costs and Expenses of Merchandising, Jobbing, and				
75.02	Contract Work (416)	-		-	-
75.03	Warehouse (163)	1,563,590		-	1,563,590
75.04	Other (426.4, 426.5)	380,371		-	380,371
75.05					
75.06					
75.07					
75.08					
75.09					
75.10					
75.11					
75.12					
75.13					
75.14					
75.15					
75.16					
75.17					
75.18					
75.19					
75.20					
75.21					
75.22					
76	TOTAL Other Accounts	1,943,961		-	1,943,961
77	TOTAL SALARIES AND WAGES	321,728,988		-	321,728,988

Name of Respondent Atmos Energy Corporation		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year/Period of Report Dec. 31, 2016	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES						
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.</p> <p>(a) Name of person or organization rendering services. (b) Total charges for the year.</p> <p>2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.</p> <p>3. Total under a description "Total", the total of all of the aforementioned services.</p> <p>4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.</p>						
Line No.	Description (a)				Amount (In dollars) (b)	
1	3T BRUSH CONTROL LLC				1,898,823	
2	A AND D DIRTWORKS AND WELDING SERVICE INC				302,779	
3	ACCENTURE LLP				563,184	
4	AEON PEC INC				368,112	
5	ALLIANCE ARCHITECTS INC				401,679	
6	ALLY LAND SERVICES				5,031,174	
7	ARCHROCK PARTNERS				506,174	
8	ARMAND CONSTRUCTION INC				2,145,688	
9	ASPS HOLDINGS LLC				4,502,540	
10	B AND T CONSTRUCTION INC				988,035	
11	BAILEY H D D				1,456,497	
12	BAKER BOTTS LLP				256,353	
13	BAKER HUGHES OILFIELD OPERATIONS INC				1,452,056	
14	BAKER SERVICES				1,941,096	
15	BALCH AND BINGHAM LLP				425,199	
16	BALCONES ENVIRONMENTAL CONSULTING LLC				2,645,035	
17	BASS ENGINEERING COMPANY INC				3,991,370	
18	BATES CONCRETE CONSTRUCTION INC				416,751	
19	BENTON GEORGIA LLC				8,431,348	
20	BETENBOUGH HOMES INC				396,388	
21	BH SYSTEMS CONSULTING LLC				909,294	
22	BILFINGER TEPCO INC				304,266	
23	BILFINGER WESTCON INCORPORATED				270,188	
24	BOARDWALK PAVING AND CONSTRUCTION				6,636,722	
25	BOBCAT CONTRACTING LLC				41,309,468	
26	BRANDON BIRD UTILITIES CONSTRUCTION LLC				3,510,546	
27	BROCK SERVICES LLC				962,465	
28	BROWN AND GAY ENGINEERS INC				951,745	
29	BURNS AND MCDONNELL				529,266	
30	C AND S LEASE SERVICE				3,197,449	
31	CANFER UTILITY SERVICES LLC				18,686,715	
32	CANYON SERVICE COMPANY				297,117	
33	CAPCO CONTRACTORS INC				4,976,917	
34	CCB CONSTRUCTION AND ASSOCIATES INC				1,682,180	

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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(a) Name of person or organization rendering services.

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Line No.	Description	Amount
	(a)	(in dollars) (b)
35	CENTERPOINT ENERGY MOBILE ENERGY SOLUTIONS	581,354
36	CHINOOK SERVICES LLC	940,327
37	CIMARRON UNDERGROUND INC	1,251,081
38	CIMARRON UNDERGROUND SERVICES LLC	2,353,026
39	COBB FENDLEY	258,179
40	COMPLIANCE ASSURANCE ASSOCIATES INC	379,160
41	COMPLIANCE ENVIROSYSTEMS LLC	294,483
42	CONATSER CONSTRUCTION TX LP	1,085,408
43	CONTEGO HIM INC	2,262,415
44	CONTRACT CALLERS INC	345,154
45	CORNERSTONE PLUMBING - WACO TX	257,410
46	CORNERSTONE SURVEYING INC	328,160
47	CORRPRO COMPANIES INC	1,986,132
48	CROSS UTILITIES LLC	1,587,587
49	CROSSFIRE LLC	3,725,446
50	CROWDER CONSTRUCTION CO	832,895
51	CROWLEY PIPELINE AND LAND SURVEYING LLC	1,417,397
52	CULBERSON CONSTRUCTION INC	1,732,129
53	CWC RIGHT OF WAY INC	4,356,091
54	D AND L ENTERTAINMENT SERVICES INC	409,115
55	DALLAS CONSTRUCTORS INC	335,159
56	DALLAS LITE AND BARRICADE INC	253,542
57	DANCO SERVICES LLC	1,961,530
58	DELOITTE TAX LLP	434,726
59	DESERT NDT LLC	2,211,256
60	DEVINEY CONSTRUCTION COMPANY	326,042
61	DICKER STAFFING SERVICES	335,080
62	DICKSON UNDERGROUND UTILTY CONSTRUCTION LLC	1,495,593
63	DISTRIBUTION CONSTRUCTION LLC	1,827,908
64	DKJ CONCRETE CONSTRUCTION INC	387,063
65	DKM ENTERPRISES LLC	347,129
66	DONALDSON CONSTRUCTION INC	519,808
67	DRIVER PIPELINE CO INC	53,930,298
68	DUFF AND PHELPS LLC	370,596
69	EAKIN PIPELINE CONSTRUCTION INC	5,897,485
70	EAST TENNESSEE NATURAL GAS	729,651
71	ELITE WIRELINE INC	502,165

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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Line No.	Description	Amount
	(a)	(b) (in dollars)
72	EN ENGINEERING LLC	483,187
73	ENERGY TRANSFER FUEL LP	405,055
74	ENERTECH	1,175,025
75	ENVISION CONTRACTORS LLC	4,920,686
76	ERCON TECHNOLOGIES LLC	392,204
77	ERNST AND YOUNG LLP	3,176,000
78	EVERGREEN NATIONAL CONSTRUCTION LLC	856,332
79	EXPERIS US INC	1,016,042
80	EXPRESS SERVICES INC	532,121
81	FESCO LTD	2,751,389
82	FIS CONSULTING SERVICES LLC	1,235,747
83	FIS ENERGY SYSTEMS INC	1,243,871
84	FISERV INC	7,024,519
85	FISHEL COMPANY THE	332,663
86	FLINT ENERGY SERVICES INC	4,609,810
87	FLOWSERVE US INC	258,196
88	FOUR WINDS CONSTRUCTION COMPANY INC	1,535,046
89	FREESE AND NICHOLS INC	493,075
90	FULCRUM CONSULTING LLC	386,042
91	FUTURE TELECOM LLC	4,746,333
92	G2 PARTNERS LLC	4,430,887
93	GAS TRANSMISSION SYSTEMS	320,342
94	GIBSON DUNN AND CRUTCHER LLP	424,899
95	GREENES ENERGY GROUP LLC	1,354,953
96	GUY WILLIS INSPECTION CO INC	2,053,413
97	H AND H XRAY SERVICES INC	307,013
98	H AND T UTILITIES LLC	4,317,952
99	HALFF TRITEX INC	5,386,290
100	HALFF TRITEX LLC	939,337
101	HALL CONTRACTING OF KENTUCKY INC	7,049,036
102	HARBINGER PARTNERS INC	323,595
103	HARRIS MCBURNEY COMPANY INC	1,635,774
104	HAWK CONSTRUCTION	1,220,652
105	HEATH CONSULTANTS INC	29,529,952
106	HIGH PROFILE INC	396,226
107	HINDS PAVING	270,454
108	HIS PIPELINE LLC	365,957
109	HOLLOMAN CORPORATION	33,629,053

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
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Line No.	Description				Amount (in dollars)
	(a)				(b)
110	HYDROMAX USA				633,375
111	INDUSTRIAL TRAINING SERVICES INC				288,723
112	INFINITUDE CREATIVE GROUP LP				2,275,072
113	INTEGRITY TESTING AND INSPECTION				938,497
114	IRONHORSE UNLIMITED INC				2,239,936
115	IRTH SOLUTIONS INC				276,616
116	J AND N UTILITIES				1,793,755
117	JF CONSTRUCTION INC				8,651,317
118	JONES AND WESTROM AS TRUSTEES FOR BARREL RANCH				350,000
119	JWs PIPELINE INTEGRITY SERVICES LLC				1,052,019
120	K AND K INC				512,911
121	KELLY NATURAL GAS PIPELINE LLC				1,106,312
122	KESTREL FIELD SERVICES INC				661,207
123	KING PIPELINE AND UTILITY COMPANY INC				5,488,107
124	KPMG LLP				1,412,500
125	KR SWERDFEGER CONSTRUCTION INC				2,662,973
126	KRAMER KOMPANY				2,454,794
127	LA NATURAL GAS SERVICES LLC				1,834,705
128	LANCO CONSTRUCTION INC				1,947,199
129	LARRETT ENERGY SERVICES INC				17,374,032
130	LASEN INC				617,314
131	LEXISNEXIS RISK SOLUTIONS BUREAU				335,106
132	LOCKHART TRENCHING AND BORING LLC				1,122,346
133	LOCUSVIEW SOLUTIONS INC				331,000
134	LOWES CONSTRUCTION LLC				1,863,394
135	MAGNOLIA RIVER SERVICES INC				15,647,628
136	MAHL AND ASSOCIATES INC				398,666
137	MARCO INSPECTION SERVICES LLC				295,307
138	MARK ROWE CONSTRUCTION				1,246,824
139	MARTIN CONTRACTING INC				930,338
140	MASTEC NORTH AMERICA INC				4,368,620
141	MATRIX RESOURCES INC				2,728,579
142	MCLEANS CP INSTALLATION INC				2,121,215
143	MEARS GROUP INC				572,121
144	MEDINA IRRIGATION INC				5,265,730
145	MEDINA UTILITY SERVICES				334,685
146	MID SOUTH BORING AND PIPING				1,006,169
147	MIKE PATTERSON CONSTRUCTION INC				497,814

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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Line No.	Description (a)	Amount (In dollars) (b)
148	MILESTONE UTILITY SERVICES INC	335,943
149	MILLER PIPELINE CORP	20,152,648
150	MISSION SITE SERVICES LLC	1,702,055
151	MJ LOCATING SERVICE LLC	6,099,606
152	MKS SERVICES LLC	470,142
153	MOODY CONSTRUCTION CO INC	1,074,878
154	MRC GLOBAL	1,300,396
155	NDE SOLUTIONS LLC	713,656
156	NEW DAWN PLUMBING	514,557
157	NORTHERN PIPELINE CONSTRUCTION COMPANY	4,526,661
158	NORTHSTAR ENERGY SERVICES INC	517,910
159	NTT DATA INC	519,519
160	OPEN RANGE RIGHT OF WAY MANAGEMENT LLC	2,328,570
161	PANTHEON CONSTRUCTION INC	9,550,610
162	PARSLEY COFFIN RENNER LLP	284,860
163	PB ENERGY STORAGE SERVICES INC	1,538,147
164	PEC CONSTRUCTION LLC	413,928
165	PEDRO SS SERVICES INC	825,903
166	PETE BROWN AND ASSOCIATES INC	447,656
167	PHASE2 TECHNOLOGY LLC	452,550
168	PHELPS DUNBAR LLP	412,357
169	PIPE VIEW LLC	1,015,059
170	PIPELINE CONSTRUCTION COMPANY INC	2,896,273
171	PIPELINE ENVIRONMENTAL AND COMPRESSION INDUSTRIES LLC	2,521,967
172	PIPELINE INTEGRITY RESOURCES INC	742,468
173	PLAUCHE MASELLI PARKERSON LLP	492,240
174	POWERPLAN INC	910,435
175	PROFESSIONAL PIPE SERVICES	895,619
176	Q3 CONTRACTING	2,369,285
177	QUORUM BUSINESS SOLUTIONS INC	381,993
178	REVELL CONSTRUCTION COMPANY INC	395,273
179	RMC SURVEYING LLC	1,533,414
180	RONALD CARROLL SURVEYOR INC	394,502
181	ROSEN USA	2,915,541
182	ROW PLUS LLC	319,730
183	RT TECHNICAL SOLUTIONS	634,294
184	S AND S SERVICES	289,202
185	S AND V UNDERGROUND CONSTRUCTION LLC	346,821

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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186	SAULSBURY INDUSTRIES INC	933,430
187	SAUNDERS CONSTRUCTION INC	741,240
188	SCOTT MURPHY AND DANIEL LLC	1,081,384
189	SEALWELD USA INC	678,806
190	SENDERO BUSINESS SERVICES	1,194,742
191	SIEMENS INDUSTRY INC	622,763
192	SIRIUS COMPUTER SOLUTIONS INC	261,456
193	SJB GROUP LLC	731,551
194	SKEENS CONSTRUCTION INC	572,780
195	SMC UTILITY CONSTRUCTION	2,340,398
196	SMETANA AND ASSOCIATES CONSTRUCTION CO IN	4,650,683
197	SOUTHEAST CONNECTIONS LLC	2,112,237
198	STATEWIDE CONSTRUCTION	283,068
199	STERICYCLE ENVIRONMENTAL SOLUTIONS INC	371,814
200	STERLING LP	1,200,226
201	STORMCON LLC	541,250
202	STRIKE LLC	5,121,564
203	STRUCTURE TONE SOUTHWEST INC	9,710,436
204	SUNGARD CONSULTING SERVICES LLC	648,566
205	SUNLAND FIELD SERVICES INC	1,416,187
206	SWANN CONSTRUCTION INC	552,031
207	SYSTEM SERVICES BROADBAND INC	3,309,481
208	T AND R PIPELINE SERVICES INC.	733,237
209	T C UNDERGROUND INC	315,999
210	TAYLOR CONSTRUCTION COMPANY INC	2,988,382
211	TD WILLIAMSON INC	477,485
212	TDW SERVICES INC	3,443,705
213	TEAM CONSTRUCTION LLC	9,108,074
214	TECHNICAL INSTALLATION COMPANY LLC	4,072,581
215	TELVENT USA INC	340,888
216	TEXAS AERIAL INSPECTIONS LLC	1,109,883
217	TEXAS EXCAVATION SAFETY SYSTEM INC	1,371,375
218	TEXAS GAS TRANSMISSION LLC	450,384
219	TEXAS QA SERVICES INC	932,720
220	TEXAS STATE UTILITIES INC	4,169,265
221	TEXCON GENERAL CONTRACTORS	366,252
222	TJ INSPECTION INC	24,037,603
223	TOMS DITCHING AND BACKHOE INC	290,659

Name of Respondent AtmosEnergy Corporation	This Report Is		Date of Report (Mo, Da, Yr)	Year/Period of Report Dec. 31, 2016
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1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name of person or organization rendering services.
 (b) Total charges for the year.

2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.
 3. Total under a description "Total", the total of all of the aforementioned services.
 4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	Amount (in dollars) (b)
224	TRAININGPROS INC	250,440
225	TRI STATE UTILITY CONTRACTORS INC	1,597,995
226	TRITON CONSTRUCTION INC	6,496,366
227	TULSA INSPECTION RESOURCES LLC	632,032
228	TURNER BIOLOGICAL CONSULTING LLC	752,516
229	TURPIN ENGINEERING LLC	511,941
230	UBISENSE INC	334,599
231	UNIVERSAL ENSCO INC	1,922,846
232	US ANALYTICS SOLUTIONS GROUP LLC	319,613
233	US BANK	1,506,817
234	US PAYMENTS LLC	333,972
235	USIC LOCATING SERVICES INC	1,279,377
236	UTEGRATION INCORPORATED	1,043,563
237	VESTA PARTNERS LLC	261,847
238	VINSON PROCESS CONTROLS CO LP	779,722
239	WATKINS CONSTRUCTION CO LTD	37,715,098
240	WERNER PROPERTY SERVICES	933,502
241	WEST TEXAS ASPHALT	397,671
242	WESTHILL CONSTRUCTION INC	2,474,188
243	WILDCAT POWER AND COMMUNICATIONS LLC	960,938
244	WILLBROS T AND D SERVICES	3,389,348
245	WORLD TESTING INC	323,299
246	Other (Each Amounting to \$250,000 or Less)	43,236,279
247	TOTAL	719,733,846

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Transactions with Associated (Affiliated) Companies				
1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000. 2. Sum under a description "Other" all of the aforementioned goods and services amounting to \$250,000 or less. 3. Total under a description "Total" the total of all of the aforementioned goods and services. 4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.				
Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2				
3	Property Insurance	Blueflame Insurance Services, LTD	146	7,427,683
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Goods or Services Provided for Affiliated Company			
21				
22	Various Shared Services and Other Activity	Atmos Energy Holdings, Inc	146	28,603,537
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	Total			36,031,220

Name of Respondent Atmos Energy Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) Dec. 31, 2016	Year of Report Dec. 31, 2016
COMPRESSOR STATIONS					
1. Report below particulars (details) concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.			2. For column (a), indicate the production areas where such stations are used. Relatively small field compressor stations may be grouped by production areas. Show the number of stations grouped. Designate any station under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership.		
Line No.	Name of Station and Location (a)	Number of Units at Station (b)	Certificated Horsepower for Each Station (c)	Plant Cost (d)	
1	Underground Storage Compressor Stations:				
2	Kentucky (4 stations)	4		6,878,416	
3					
4					
5					
6					
7	Kansas (1 station)	2		17,066,161	
8					
9					
10					
11	Mississippi * (1 station)	1		***	
12					
13					
14	Texas (5 stations)	12		109,887,922	
15					
16					
17					
18					
19					
20	Transmission Compressor Stations:				
21	Texas (13 stations)	25		***	
22					
23					
24					
25					
26					
27					
28					
29					
30					
31	* The compressor stations for these underground storage facilities are leased from a third party.				
32	** Expenses related to these compressor stations are incurred by the third party from whom we lease the compressor stations.				
33	*** Detail by compressor not available				
34		44		133,832,499	

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2016	Year of Report Dec. 31, 2016
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COMPRESSOR STATIONS (Continued)

If jointly owned. Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor installed and put into operation during the year and show in a footnote the size of each such unit, and the date each such unit was placed in operation.
3. For column (d), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Expenses (except depreciation and taxes) Fuel (e)	Expenses (except depreciation and taxes) Power (f)	Expenses (except depreciation and taxes) Other (g)	Gas for Compressor Fuel in Dth (h)	Electricity for Compressor Station in kWh (i)	Operational Data Total Compressor Hours of Operation During Year (j)	Operational Data Number of Compressors Operated at Time of Station Peak (k)	Date of Station Peak (l)	Line No.
	12,614		5,769		1,886			1
	**		19,642		962			2
	**		6,410		2,508			3
	64,763		203,392		11,657			4
	347,772		1,461,691		62,596			5
	425,149		1,696,904		79,609			6
								7
								8
								9
								10
								11
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Name of Respondent Atmos Energy Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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GAS STORAGE PROJECTS

1. Report injections and withdrawals of gas for all storage projects used by respondent.

Line No.	Item (a)	Gas belonging to Respondent (Dth) (b)	Gas belonging to Others (Dth) (c)	Total Amount (Dth) (d)
Storage Operations (In Dth)				
1	Gas Delivered to Storage			
2	January	195,657	1,450,485	1,646,142
3	February	2,369,104	(187,659)	2,181,445
4	March	48,000	1,158,583	1,206,583
5	April	634,813	(297,910)	336,903
6	May	1,218,623	451,961	1,670,584
7	June	1,708,455	475,488	2,183,943
8	July	1,750,758	452,132	2,202,890
9	August	1,258,811	87,278	1,346,089
10	September	1,360,715	444,234	1,804,949
11	October	1,189,601	1,120,148	2,309,749
12	November	1,060,024	284,083	1,344,107
13	December	1,171,000	717,195	1,888,195
14	TOTAL (Enter Total of Lines 2 thru 13)	13,965,561	6,156,018	20,121,579
Gas withdrawn from Storage				
16	January	4,518,689	857,861	5,376,550
17	February	2,060,357	852,689	2,913,046
18	March	1,261,832	(87,971)	1,173,861
19	April	1,362,585	304,698	1,667,283
20	May	307,413	1,247,772	1,555,185
21	June	-	52,563	52,563
22	July	258,596	215,337	473,933
23	August	-	672,476	672,476
24	September	11,109	212,902	224,011
25	October	-	539,556	539,556
26	November	1,911,459	(74,095)	1,837,364
27	December	4,263,513	2,335,825	6,599,338
28	TOTAL (Enter Total of Lines 16 thru 27)	15,955,553	7,129,613	23,085,166

Note: Amounts reported on this page reflect only gas storage activity in company owned underground storage facilities (listed on page 508). It does not include amounts stored in third party facilities, such as pipelines or non-utility affiliates.

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation		<input checked="" type="checkbox"/>	An Original		Dec. 31, 2016
		<input type="checkbox"/>	A Resubmission		
GAS STORAGE PROJECTS (Continued)					
Line No.	Item (a)	Total Amount (b)			
	Storage Operations				
1	Top or Working Gas End of Year	39,598,166			
2	Cushion Gas (Including Native Gas)	26,943,225			
3	Total Gas in Reservoir (Enter Total of Line 1 and 2)	66,541,391			
4	Certificated Storage Capacity	82,616,041			
5	Number of Injection - Withdrawal Wells	151			
6	Number of Observation Wells	22			
7	Maximum Day's Withdrawal from Storage	902,248			
8	Date of Maximum Days' Withdrawal	18-Dec-16			
9	LNG Terminal Companies (In Dth)	-			
10	Number of Tanks	-			
11	Capacity of Tanks	-			
12	LNG Volume				
13	Received at "Ship Rail"	-			
14	Transferred to Tanks	-			
15	Withdrawn from Tanks	-			
16	"Boil Off" Vaporization Loss	-			

This page includes only underground storage facilities owned directly by Atmos Energy Corporation's utility operations. See page 508.
It does not include underground storage owned by non-utility affiliates or third parties that also provide storage services to Atmos.

Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
	<input checked="" type="checkbox"/>	An Original		
	<input type="checkbox"/>	A Resubmission		

TRANSMISSION LINES

1. Report below by States the total miles of transmission lines of each transmission system operated by respondent at end of year.

2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.

3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.

4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1			
2	Kansas		9.6
3	Kentucky		188.0
4	Louisiana		20.5
5	Mississippi		293.5
6	Tennessee		64.4
7	Texas		6,106.5
8	Virginia		1.2
9			
10			
11			
12			
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42	TOTAL		6,683.7

Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
	<input checked="" type="checkbox"/>	An Original		
	<input type="checkbox"/>	A Resubmission		

TRANSMISSION SYSTEM PEAK DELIVERIES

1. Report below the total transmission system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below, during the twelve months embracing the heating season overlapping the year's end for which this report is submitted, classified as to sales subject to FERC rate schedules and other sales. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page.

2. Report Mcf on a pressure bas of 14.73 psia at 60F.

Line No.	Item (a)	Month/Day/ Year (b)	Amount of Mcf (c)	Curtailments on Month/Day Indicated (d)
Section A. Three Highest Days of System Peak Deliveries				
1	Date of Highest Day's Deliveries	12/18/2016		
2	Deliveries to Customers Subject to FERC Rate Schedules			
3	Deliveries to Others		5,128,672	N/A
4	TOTAL		5,128,672	
5	Date of Second Highest Day's Deliveries	12/19/2016		
6	Deliveries to Customers Subject to FERC Rate Schedules			
7	Deliveries to Others		4,669,678	N/A
8	TOTAL		4,669,678	
9	Date of Third Highest Day's Deliveries	12/8/2016		
10	Deliveries to Customers Subject to FERC Rate Schedules			
11	Deliveries to Others		4,424,740	N/A
12	TOTAL		4,424,740	
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Date of Three Consecutive Days' Highest System Peak Deliveries	12/17/2016 - 12/19/2016		
14	Deliveries to Customers Subject to FERC Rate Schedules			
15	Deliveries to Others		13,622,046	N/A
16	TOTAL		13,622,046	
17	Supplies from Line Pack			
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
Section C. Highest Month's System Deliveries				
20	Month of Highest Month's System Deliveries	January		
21	Deliveries to Customers Subject to FERC Rate Schedules			
22	Deliveries to Others		106,529,950	
23	TOTAL		106,529,950	

Name of Respondent Atmos Energy Corporation		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016	
AUXILIARY PEAKING FACILITIES						
<p>1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plant, oil gas sets, etc.</p> <p>2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.</p> <p>3. For column (d), indicate or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.</p>						
Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (In dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery	
					Yes (e)	No (f)
1	Kentucky	Underground storage	105,100	6,878,416	X	
2						
3	Mississippi	Underground storage	31,000	*	X	
4						
5	Kansas	Underground storage	45,000	17,066,161	X	
6						
7	Texas	Underground storage	1,235,000	109,887,922	X	
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28	* The compressor stations for these underground storage facilities are leased from a third party.					
29						
30						

Name of Respondent Atmos Energy Corporation	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report Dec. 31, 2016
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GAS ACCOUNT - NATURAL GAS

- The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
- Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
- Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
- Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
- Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.

Line No.	Item (a)	Ref. Page No. of FERC Form Nos. 2/2-A (b)	Total Amount of Dth Year to Date (c)	Current 3 months Ended Amount of Dth Quarterly Only (d)
01	NAME OF SYSTEM:			
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		247,295,182	
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	514,933,874	
6	Gas of Others Received for Distribution (Account 489.3)	301	149,142,783	
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Exchanged Gas Received from Others (Account 806)	328	100,358	
9	Gas Received as Imbalances (Account 806)	328		
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
11	Other Gas Withdrawn from Storage (Account 808.1)		33,356,667	
12	Gas Received from Shippers as Compressor Station Fuel			
13	Gas Received from Shippers as Lost and Unaccounted for			
14	Other (footnote)	521a	5,268,859	
15	Total Receipts (Total of lines 3 thru 14)		950,097,823	
16	GAS DELIVERED			
17	Gas Sales (Accounts 480-484)		243,969,663	
18	Deliveries of Gas Gathered for Others (Account 489.1)	303		
19	Deliveries of Gas Transported for Others (Account 489.2)	305	514,933,874	
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	149,142,783	
21	Deliveries of Contract Storage Gas (Account 489.4)	307		
22	Exchange Gas Delivered to Others (Account 806)	328	779,686	
23	Gas Delivered as Imbalances (Account 806)	328		
24	Deliveries of Gas to Others for Transportation (Account 858)	332		
25	Other Gas Delivered to Storage (Account 808.2)		34,836,689	
26	Gas Used for Compressor Station Fuel	509	1,696,904	
27	Gas Used for Other Utility Operations	331	95,377	
28	Gas Used for Other Transport Operations	521a	1,008,036	
29	Disposition of Excess Retention Gas	521b	744,542	
30	Total Deliveries (Total of lines 17 thru 27)		947,207,454	
31	GAS UNACCOUNTED FOR			
32	Production System Losses			
33	Gathering System Losses			
34	Transmission System Losses		2,182,564	
35	Distribution System Losses		707,805	
36	Storage System Losses			
37				
38	Total Unaccounted For (Total of lines 30 thru 35)		2,890,369	
39	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		950,097,823	

Footnote: This is the amount received from shippers that agrees to line 4 on page 521a. We do not separate the amount of retention we receive from shippers between that attributable to compressor station fuel and LUG as shown in lines 12 and 13 above so we included in line 14 Other.

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016	
Shipper Supplied Gas for the Current Quarter					
<p>1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.</p> <p>2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering, production/extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).</p> <p>3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).</p> <p>4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).</p> <p>5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.</p> <p>6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.</p> <p>7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).</p> <p>8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).</p> <p>9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.</p> <p>10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.</p>					
Line No.	Item (a)	Month 1 Discounted Rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
1	Shipper Supplied Gas (Lines 13 and 14 page 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission				5,268,959
5	Distribution				
6	Storage				
7	Total Shipper Supplied Gas				5,268,959
8	Less Gas Used for Compressor Station Fuel (Line 26, Page 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission				(1,333,817)
12	Distribution				
13	Storage				
14	Total Gas Used in Compressors				(1,333,817)
15	Less Gas Used for Other Deliveries and Gas Used for Other Operations (Line 27, Page 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				(1,008,036)
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries and Gas Used for Other Operations				(1,008,036)
23	Less Gas Lost and Unaccounted For (Line 32, Page 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission				(2,182,564)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost and Unaccounted For				(2,182,564)
31					
32					
33					
34					
35					
<p>Footnote: The volumes reported in column (e) above are mcfs not Dths.</p> <p>Footnote: As we do not prepare quarterly FERC information the data in column (e) above is for the 12 months ending 12/31/16.</p> <p>Footnote: The amount in line 18 above is due to blowdowns, quantifiable leaks and line damage.</p> <p>Footnote: These mcfs primarily include negotiated and tariff based volumes.</p>					

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 1 Discounted Rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
31	Net Excess or (Deficiency)				
32	Gathering				
33	Production/Extraction				
34	Transmission				744,542
35	Distribution				
36	Storage				
37	Total Net Excess or (Deficiency)				744,542
38	Disposition of Excess Gas:				
39	Gas sold to others				810,000
40	Gas used to meet imbalances				
41	Gas added to system gas				(65,458)
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition of Excess Gas				744,542
52	Gas Acquired to Meet Deficiency:				
53	System Gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61	Total Gas Acquired to Meet Deficiency				
62					
63					
64					
65					

Name of Respondent ATMOS ENERGY CORPORATION				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		CASE NO. 2017-00349 Year of Report FR 16 (2)(k) Dec 31, 2017 ATTACHMENT 1		
Shipper Supplied Gas for the Current Quarter (continued)										
Line No.	Amount Collected (Dollars)				Amount (in Dth) Not Collected				Month 1	Month 1
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse Rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)	Account(s) Debited (n)	Account(s) Credited (o)
1										
2										
3										
4										
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31										
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33										
34										
35										

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	CASE NO. 2017-00340 YEAR OF REPORT FERC 1B(7)(i) DEC 31, 2016 ATTACHMENT 1
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Amount (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse Rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
36										
37										
38										
39				2,303,925						4950.31374
40										
41										
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70										

Name of Respondent Atmos Energy Corporation	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
	<input checked="" type="checkbox"/>	An Original		
	<input type="checkbox"/>	A Resubmission		

SYSTEM MAPS

1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
2. Indicate the following information on the maps:
- (a) Transmission lines.
 - (b) Incremental facilities.
 - (c) Location of gathering areas.
 - (d) Location of zones and rate areas.
 - (e) Location of storage fields.
 - (f) Location of natural gas fields.
 - (g) Locations of compressor stations.
 - (h) Normal direction of gas flow (indicated by arrows).
 - (i) Size of pipe.
 - (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
 - (k) Principal communities receiving service through the respondent's pipeline.
3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

See our web site at www.atmosenergy.com for a copy of current system map.

Select: [About Atmos Energy](#)

Select: [Learn About Our Utility Operations](#)

[View System Map](#)

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
FOOTNOTE REFERENCE			
Page No. (a)	Line or Item No. (b)	Column No. (c)	Footnote No. (d)

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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Footnote No. (a)	Footnote Text (b)		

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