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March 9, 2018

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

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

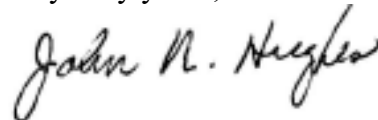
Dear Ms. Pinson:

Atmos Energy Corporation, submits a corrected attachment to Waller's Rebuttal testimony. Schedule D-1 filed with the testimony has an error. The attached Revised Schedule D-1 should be substituted.

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

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

Very truly yours,



John N. Hughes

And

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Attorneys for Atmos Energy
Corporation

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 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(8)(d)1
 Schedule D-1
 Witness: Waller, Martin

Line No.	Account No. & Title	Base Period	Title of Adjustment					Total ADJUST.
			D-2.1 ADJ 1	D-2.1 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
	SALE of Gas							
1	480 Gas Rev - Residential	92,003,988	6,373,932					6,373,932
2	480 Gas Rev - Commercial	38,443,048	2,194,016					2,194,016
3	480 Gas Rev - Industrial	6,816,386	(1,529,630)					(1,529,630)
4	480 Gas Rev - Public Authority & Other	6,397,243	450,129					450,129
5								
6								
7	Total SALE of Gas	143,660,664	7,488,447	0	0	0	0	7,488,447
8								
9	Other Operating Income							
10	Forfeited discounts	1,231,452		66,512				66,512
11	488 MISC. Service Revenues	805,992		62				62
12	489 Revenue From Transporting Gas to Others	15,830,894		(628,807)				(628,807)
13	495 Other Gas Service Revenue	1,173,474		1,100,586				1,100,586
14								
15	Total Other Operating Income	19,041,812	0	538,353	0	0	0	538,353
16								
17	Total Operating Revenue	162,702,476	7,488,447	538,353	0	0	0	8,026,800
18								
19	Other Gas Supply Expenses - Operation							
20	803/804/812 Gas Purchase Costs	65,546,014			13,163,103			13,163,103
21								
22	Total Other Gas Supply Expenses - Operation	65,546,014	0	0	13,163,103	0	0	13,163,103
23								
24	Total Plant Revenue	97,156,461	7,488,447	538,353	(13,163,103)	0	0	(5,136,303)
25								
26	Blended Effective Tax Rate	25.74%	1,927,526	138,572	(3,388,183)	0	0	(1,322,084)
27								
28	NET Operating Income Impact		5,560,921	399,781	(9,774,920)	0	0	(3,814,218)

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Line No.	ACCOUNT No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
29	7590 814 Storage Supervision & Engineering	-	-	-	-	-	-	-
30	8140 814 Storage Supervision & Engineering	-	-	-	-	-	-	-
31	8150 815 Maps and records	-	-	-	-	-	-	-
32	8160 816 Storage Wells Expense	128,970	215	-	6,751	-	-	6,967
33	8170 817 Storage Lines Expense	35,012	176	(219)	45	-	-	2
34	8180 818 Storage Compressor Station	34,838	92	(64)	767	-	-	795
35	8190 819 Storage Compressor Station Fuel	1,123	-	(119)	-	-	-	(119)
36	8200 820 Storage Measuring & Regulating	3,667	10	(192)	-	-	-	(182)
37	8210 821 Storage Purification	25,635	55	(273)	557	-	-	339
38	8240 824 Storage Other Expense	-	-	-	-	-	-	-
39	8250 825 Storage Royalties	13,498	-	(1,005)	(3,106)	-	-	(4,110)
40	8310 831 Storage Maintenance Structure	15,145	-	-	1,103	-	-	1,103
41	8320 832 Storage Maintenance Res	-	-	-	-	-	-	-
42	8340 834 Storage Maintenance Compressor	11,248	13	-	628	-	-	641
43	8350 835 Storage Maintenance Meas/Reg	-	-	-	-	-	-	-
44	8360 836 Storage Maintenance Purification	-	-	-	-	-	-	-
45	8370 837 Maintenance of other equipment	-	-	-	-	-	-	-
46	8400 840 Other Storage Expense	-	-	-	-	-	-	-
47	8410 841 Storage Operation	133,473	707	-	182	-	-	890
48	8470 847 Storage Maintenance	-	-	-	-	-	-	-
49	8500 850 Trsm Supervision & Engineering	-	-	-	-	-	-	-
50	8520 852 Communication system expenses	-	-	-	-	-	-	-
51	8550 855 Other Fuel & Power Comp	332	-	(35)	-	-	-	-
52	8560 856 Trsm Mains Expense	252,640	969	(941)	3,122	-	-	3,151
53	8570 857 Trsm Measuring & Regulating	11,618	18	(649)	96	-	-	(536)
54	8590 859 Trsm Other Exp	-	-	-	-	-	-	-
55	8600 860 Rents	-	-	-	-	-	-	-
56	8620 862 Trsm Structure & Improvements	-	-	-	-	-	-	-
57	8630 863 Trsm Maint of Mains	2,900	3	-	189	-	-	191
58	8640 864 Trsm Maint Comp Sta Equip	-	-	-	-	-	-	-
59	8650 865 Trsm Maint Meas/Reg Sta	396	-	-	17	-	-	17
60	8670 867 Trsm Maint Other Eq	-	-	-	-	-	-	-
61	8700 870 Dist Supervision & Engineering	1,193,065	2,745	(6,317)	14,308	-	-	10,737
62	8710 871 Dist Load Dispatching	1,103	-	(117)	-	-	-	(117)
63	8711 8711 Odorization	2,545	-	-	125	-	-	125
64	8720 872 Dist Comp Sta	-	-	-	-	-	-	-
65	8740 874 Dist Main/Ser Exp	3,300,059	7,189	(8,582)	146,412	-	-	145,018
66	8750 875 Dist Meas/Reg Sta-Gen	478,055	2,211	(301)	4,529	-	-	6,439
67	8760 876 Dist Meas/Reg Sta-Ind	30,154	98	-	541	-	-	639
68	8770 877 Dist Meas/Reg Sta-Cty.	22,074	-	(499)	738	-	-	239
69	8780 878 Dist Mtr/House Reg	934,416	4,886	(1,288)	2,665	-	-	6,263
70	8790 879 Dist Cust Install	4,014	-	-	171	-	-	171
71	8800 880 Dist Other Exp	149,633	753	(3)	(4,443)	-	-	(3,693)
72	8810 881 Dist Rents	383,108	-	(39,619)	616	-	-	(39,003)
73	8850 885 Dist Maint Super/Eng	1,623	-	-	(225)	-	-	(225)
74	8860 886 Dist Maint Struc/Improv	300	-	(3)	12	-	-	9

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			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
75	8870 887 Dist Maint of Mains	29,455	129	-	440	-	-	568
76	8890 889 Dist Maint Meas/Reg Sta-Gen	36	-	-	2	-	-	2
77	8900 890 Dist Maint Meas/Reg Sta-Ind	8,796	-	-	374	-	-	374
78	8910 891 Dist Maint Meas/Reg Sta-Cty	4,281	-	(170)	114	-	-	(56)
79	8920 892 Dist Maint of Ser	102	-	-	4	-	-	4
80	8930 893 Dist Maint Mtr/House Reg	89,917	495	-	-	-	-	495
81	8940 894 Dist Maint Other Eq	11,083	-	-	(304)	-	-	(304)
82	8950 895 Maintenance of Other Plant	-	-	-	-	-	-	-
83	9010 901 Cust Accts Supervision	406	0	-	15	-	-	15
84	9020 902 Cust Accts Mtr Exp	1,186,802	2,179	(257)	63,109	-	-	65,031
85	9030 903 Cust Accts Records/Collections	1,660,972	2,138	-	99,289	-	-	101,428
86	9040 904 Cust Accts Uncoil Accts	369,911	-	-	-	(7,799)	-	(7,799)
87	9070 907 Cust Accts Supervision	-	-	-	-	-	-	-
88	9080 908 Customer Assistance Expenses	-	-	-	-	-	-	-
89	9090 909 Cust Ser Supervision	134,412	583	-	(1,067)	-	-	(484)
90	9100 910 Cust Ser Assist Exp	-	-	-	-	-	-	-
91	9110 911 Cust Ser Info Adv Exp	255,129	1,039	-	10,794	-	-	11,832
92	9120 912 Demonstrating and Selling Expenses	117,086	-	(148)	14,352	-	-	14,204
93	9130 913 Advertising Expenses	38,737	-	-	6,746	-	-	6,746
94	9160 916 Sales Promo Demo/Selling	-	-	-	-	-	-	-
95	9200 920 Administrative and General Salaries	141,985	782	-	-	-	-	782
96	9210 921 Adm Gen Office Supply	1,380	-	-	1,869	-	-	1,869
97	9220 922 Administrative Expense Transferred	13,526,080	-	-	-	-	486,321	486,321
98	9230 923 Adm Gen Outside Services Empl	64,811	-	-	5,039	-	-	5,039
99	9240 924 Property insurance	88,982	-	-	(83,423)	-	-	(83,423)
100	9250 925 Adm Gen Injuries/Damages	18,681	(2)	-	(738)	-	-	(740)
101	9260 926 Adm Gen Empl Pen/Ben	1,947,365	(75,498)	-	(28,668)	-	-	(104,166)
102	9270 927 Adm Gen Franchise Req	6,390	-	-	(4,907)	-	-	(4,907)
103	9280 928 Adm Gen Reg Comm Exp	-	-	-	-	-	-	-
104	9290 929 Uniforms capitalized	-	-	-	-	-	-	-
105	9301 9301 Adm Gen Goodwill Adv	-	-	-	-	-	-	-
106	9302 9302 Adm Gen Gen Exp	74,162	-	-	(24,461)	-	-	(24,461)
107	9310 931 A&G-Rents	14,287	-	(1,516)	-	-	-	(1,516)
108	9320 932 Adm Gen Maint Gen Plant	-	-	-	-	-	-	-
109	Total	<u>26,961,891</u>	<u>(48,013)</u>	<u>(62,318)</u>	<u>234,380</u>	<u>(7,799)</u>	<u>486,321</u>	<u>602,606</u>
110	Labor and Benefits	6,804,939	(48,013)	-	-	-	-	(48,013)
111	Rent, Maintenance and Utilities	586,728	-	(62,318)	-	-	-	(62,318)
112	Other O&M	5,674,233	-	-	234,380	-	-	234,380
113	Bad Debt	369,911	-	-	-	(7,799)	-	(7,799)
114	Costs allocated from SSU and KY-MDS General Office	13,526,080	(0)	42	(271)	-	486,321	486,092
115	Total	<u>26,961,891</u>	<u>(48,013)</u>	<u>(62,276)</u>	<u>234,109</u>	<u>(7,799)</u>	<u>486,321</u>	<u>602,342</u>
116	Blended Effective Tax Rate	26.74%	12.358	16.030	(60.260)	2.007	(125.179)	(155.043)
117	NET Operating Income Impact	-	(35,654)	(46,246)	173,849	(5,791)	361,142	447,299

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			D-2.3 ADJ 1	D-2.3 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
118	403 DEPRECIATION Expense	18,849,735	2,662,197					2,662,197
119	404 Amortization Expense	0						0
120	406 AMORT. - Gas Plant AQUIST.	24,791						0
121								
122	Total DEPRECIATION and Amortization	<u>18,874,525</u>	<u>2,662,197</u>					<u>2,662,197</u>
123								
124	Blended Effective Tax Rate	25.74%	<u>685,249</u>					<u>685,249</u>
125								
126	NET Operating Income Impact		<u>1,976,947</u>					<u>1,976,947</u>
127								
128								
129								
130								
131	408 Taxes, Other than Income	<u>4,830,375</u>		<u>1,736,070</u>				<u>1,736,070</u>
132								
133	Blended Effective Tax Rate	25.74%		<u>446,864</u>				<u>446,864</u>
134								
135	NET Operating Income Impact			<u>1,289,205</u>				<u>1,289,205</u>