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January 3, 2018

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

Re: Atmos Energy Corporation:
Case No. 2017-00343

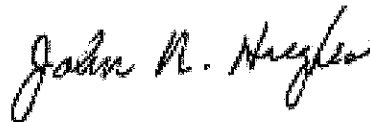
Dear Ms. Pinson:

Atmos Energy Corporation submits its supplemental responses to the Commission's Initial Data request, Items 46 and 58. Atmos Energy certifies that the electronic version of this filing is a true and accurate copy of the filed paper copies; the paper copies of this filing will be submitted to the Commission; and that no party has been excused from electronic filing procedures.

Submitted by:

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And



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Attorneys for Atmos Energy Corporation

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

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

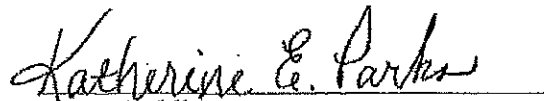


Laura K. Gilham

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Laura K. Gilham on this the 9 day of October, 2017.





Notary Public
My Commission Expires: 7/16/2018

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

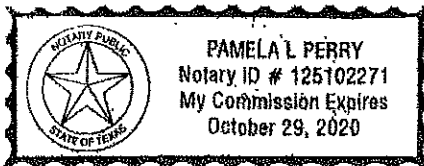
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of his knowledge and belief.

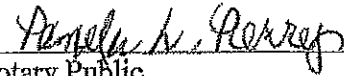


Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 10th day of October, 2017.





Notary Public
My Commission Expires: 10-29-20

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-46 Supplement 2
Page 1 of 1

SUPPLEMENTAL RESPONSE (01/03/2018)

REQUEST:

As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

SUPPLEMENTAL RESPONSE:

Please see supplemental Attachment 1 for FR_16(8)(c) updated with November 2017 actuals.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-46_Att1_Suppl2 - Operating Income through November 2017.xlsx, 13 Pages.

Respondents: Laura Gillham and Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Income Summary
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)(c)1
Schedule C-1
Witness: Waller, Martin

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 159,895,248	\$ 170,729,276	\$ 10,416,375	\$ 181,145,651
2	Operating Expenses				
3	Purchased Gas Cost	67,852,298	78,709,117		78,709,117
4	Other O & M Expenses	27,722,313	26,164,029	52,082	26,216,111
5	Depreciation Expense	19,287,310	21,561,512		21,561,512
6	Taxes Other than Income	6,344,333	6,566,445	20,791	6,587,236
7					
8	State & Federal Income Taxes	11,818,978	10,801,686	4,023,622	14,825,308
9	Total Operating Expenses	\$ 133,025,232	\$ 143,802,790	\$ 4,096,495	\$ 147,899,285
10	Operating Income	<u>\$ 26,870,017</u>	<u>\$ 26,926,486</u>	<u>\$ 6,319,880</u>	<u>\$ 33,246,366</u>
11	Rate Base	369,386,897	430,095,330		430,095,330
12	Rate of Return	7.27%	6.26%		7.73%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Adjusted Operating Income Statement
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 Revised
Workpaper Reference No(s).

FR 16(8)(c)2
Schedule C-2

Witness: Waller, Martin

Witness: Waller, Martin

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjs	Sched Ref.	Forecasted Revenue & Expenses	Ratemaking Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 159,895,248	\$ 10,834,027	D-1			\$ 170,729,276	\$ -		\$ 170,729,276
2										
3	Operating Expenses									
4	Purchased Gas Cost	67,852,298	10,856,819	D-1			78,709,117	-		78,709,117
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	409,760	(4,779)	D-1			404,981	-		404,981
7	Transmission O&M Expense	317,626	(46,953)	D-1			270,673	-		270,673
8	Distribution O&M Expense	8,018,297	(1,242,754)	D-1		*	6,775,544	-		6,775,544
9	Customer Accting. & Collection	3,651,250	(274,485)	D-1		*	3,376,766	-		3,376,766
10	Customer Service & Information	133,121	493	D-1		*	133,614	-		133,614
11	Sales Expense	408,540	35,195	D-1		*	443,735	(86,665)	F-4	357,069
12	Admin. & General Expense	14,783,719	1,375,203	D-1		*	16,158,922	(1,313,539)	F-6,F-8,F-9, F-10	14,845,383
13	Depreciation Expense	19,287,310	2,274,203	D-1			21,561,512	-		21,561,512
14	Taxes - Other	6,344,333	222,112	D-1			6,566,445	-		6,566,445
15	Income Taxes	11,818,978	(1,017,292)				10,801,686	-		10,801,686
16										
17										
18	Total Operating Expenses	\$ 133,025,232	\$ 12,177,763				\$ 145,202,995	\$ (1,400,204)		\$ 143,802,790
19										
20	Net Operating Income	\$ 26,870,017	\$ (1,343,736)				\$ 25,526,281	\$ 1,400,204		\$ 26,926,486

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s) _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 90,226,885
4	4805	Unbilled Residential	(194,272)
5	4811	Commercial	38,172,844
6	4812	Industrial	6,580,201
7	4815	Unbilled Commercial	(127,947)
8	4816	Unbilled Industrial	(85,841)
9	4820	Other - Public Authority	6,175,362
10	4825	Unbilled Public Authority	12,410
11		Total Sales of Gas	\$ 140,759,642
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,221,395
15	4880	Misc. Service Revenues	816,236
16	4893	Revenue From Transportation of Gas of Others	16,867,853
17	4950	Other Gas Revenue	230,122
18		Total Other Operating Income	\$ 19,135,607
19			
20		TOTAL OPERATING REVENUE	\$ 159,895,248
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	-
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	\$ -
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	\$ -
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ -
33	8150	Maps and Records	-
34	8160	Wells Expense	98,583

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s): _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
35	8170	Lines Expense	53,442
36	8180	Compressor Station Expense	42,305
37	8190	Compressor Station Expense Fuel & Power	1,159
38	8200	Measuring & Regulating Station Expense	7,915
39	8210	Purification	16,658
40	8240	Other	-
41	8250	Storage Well Royalties	8,180
42		Total Nat. Gas Storage Expense - Operation	\$ 228,242
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 23,313
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	11,855
48	8350	Measuring & Regulating Station Equip.	131
49	8360	Purification Equipment	406
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	145,814
52		Total Nat. Gas Storage Expense - Maintenance	\$ 181,518
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	385
58	8560	Mains Expense	274,363
59	8570	Measuring & Regulating Station Exp.	21,510
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 296,258
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	21,138
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	229

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 21,367
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ -
74	8010	Natural gas field line purchases	66,206
75	8040	Natural Gas City Gate Purchases	46,356,946
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(13,956)
78	8051	Other Gas Purchases / Gas Cost Adjustments	37,251,431
79	8052	PGA for Commercial	19,746,319
80	8053	PGA for Industrial	4,969,385
81	8054	PGA for Public Authority	3,719,973
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	2,182,601
84	8059	PGA Offset to Unrecovered Gas Cost	(69,466,714)
85	8060	Exchange Gas	283,611
86	8081	Gas Withdrawn From Storage - Debit	10,886,227
87	8082	Gas Delivered to Storage	(12,477,235)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(17,410)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	24,364,915
92		<u>Total Purchased Gas Cost</u>	\$ 67,852,298
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,900,370
96	8710	Distribution Load Dispatching	852
97	8711	Odorization	1,469
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	3,809,291
100	8750	Measuring and Regulating Station Exp. - Gen	462,369
101	8760	Measuring and Regulating Station Exp. - Ind.	64,834
102	8770	Measuring and Regulating Sta. Exp. - City Gate	39,449

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s): _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
103	8780	Meters and House Regulator Expense	1,045,203
104	8790	Customer Installations Expense	2,336
105	8800	Other Expense	127,180
106	8810	Rents	417,436
107		Total Distribution Expenses - Operation	\$ 7,870,791
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 1,809
111	8860	Structures and Improvements	398
112	8870	Mains	33,149
113	8890	Measuring and Regulating Station Exp. - Gen	2,252
114	8900	Measuring and Regulating Station Exp. - Ind.	7,320
115	8910	Measuring and Regulating Sta. Exp. - City Gate	3,813
116	8920	Services	818
117	8930	Meters and House Regulators	85,659
118	8940	Other Equipment	12,288
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 147,506
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ 236
124	9020	Meter Reading Expenses	1,233,264
125	9030	Customer Records & Collections	1,520,603
126	9040	Uncollectible Accounts	897,148
127		Total Customer Accounts Expense	\$ 3,651,250
128			
129		<u>Customer Service & Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	133,121
133	9100	Misc Cust Serv & Informational Exp	-
134		Total Customer Accounts Expenses - Operation	\$ 133,121
135			
136		<u>Sales Expense</u>	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
137	9110	Supervision	\$ 251,458
138	9120	Demonstrating and Selling Expenses	128,060
139	9130	Advertising Expenses	29,022
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 408,540
142			
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 161,206
145	9210	Office Supplies and Expenses	6,562
146	9220	Administrative Expense Transferred	11,942,246
147	9230	Outside Services Employed	242,511
148	9240	Property Insurance	153,166
149	9250	Injuries and Damages	36,329
150	9260	Employee Pensions and Benefits	1,990,137
151	9270	Franchise Requirements	1,344
152	9280	Regulatory Commission Expense	127,759
153	930.2	Miscellaneous General Expense	107,200
154	9310	A&G-Rents	\$ 15,258
155		Total Administrative and General Exp. - Operation	\$ 14,783,719
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ -
159		Total Administrative and Gen. Exp. - Maintenance	\$ -
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 95,574,611</u>
162			
163	403-406	Depreciation and Amortization	\$ 19,287,310
164	4081	Taxes Other than Income Taxes	6,344,333
165	4091-4101	Provision for Federal & State Income Taxes	11,818,978
166			
167		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 133,025,232</u>
168			
169		NET OPERATING INCOME	<u>\$ 26,870,017</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

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

FR 16(b)(c)2.2
 Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual Jan-17	actual Feb-17	actual Mar-17	actual Apr-17	actual May-17	actual Jun-17	actual Jul-17	actual Aug-17	actual Sep-17	actual Oct-17	actual Nov-17	Budgeted Dec-17	Total
60	8720	Distribution-Compressor station labor and expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
61	8740	Mains and Services Expenses	226,559	356,356	331,227	248,101	307,976	220,157	396,455	381,085	437,312	276,577	372,515	252,970	3,809,291
62	8750	Distribution-Measuring and regulating station expens	61,862	19,205	28,782	39,929	50,495	41,511	41,433	26,331	21,568	34,115	56,999	38,140	482,369
63	8780	Distribution-Measuring and regulating station expens	2,804	3,728	2,853	3,280	2,719	(32)	1,269	10,782	17,004	11,160	7,056	2,422	64,834
64	8770	Distribution-Measuring and regulating station expens	487	1,111	1,391	97	511	7,619	14,678	3,573	47	185	8,030	1,720	39,449
65	8780	Meter and house regulator expenses	96,618	50,225	78,582	75,637	88,113	80,622	78,372	83,229	82,120	99,091	155,492	75,102	1,045,203
66	8790	Customer installations expenses	27	1,978	0	0	0	0	0	12	12	12	322	322	2,336
67	8800	Distribution-Other expenses	4,559	9,769	25,807	9,218	12,897	11,840	8,419	3,913	17,124	9,369	2,704	11,560	127,180
68	8810	Distribution-Rents	37,613	31,577	33,008	30,694	34,123	40,751	30,285	33,670	42,345	19,716	57,078	26,577	417,436
69	8850	Distribution-Maintenance supervision and engineerin	312	168	21	0	238	174	34	192	202	202	334	133	1,809
70	8880	Distribution-Maintenance of structures and improvem	0	13	46	22	0	68	0	25	199	0	24	0	398
71	8870	Distribution-Maint of mains	2,052	1,615	2,274	1,692	2,720	4,890	4,695	2,887	3,602	5,245	(749)	2,225	33,149
72	8890	Maintenance of measuring and regulating station eq	0	0	0	18	0	0	814	(289)	42	2,246	(562)	3	2,252
73	8900	Maintenance of measuring and regulating station eq	4,090	299	0	0	0	0	1,293	(459)	0	1,392	0	705	7,320
74	8910	Maintenance of measuring and regulating station eq	114	1,265	53	170	0	583	(33)	1,016	300	0	0	326	3,813
75	8920	Maintenance of services	0	0	0	0	51	0	0	0	411	347	8	818	
76	8930	Maintenance of meters and house regulators	3,598	17,018	12,171	1,369	1,323	9,942	8,626	5,295	14,111	6,832	(1,652)	7,226	85,659
77	8940	Distribution-Maintenance of other equipment	876	813	1,735	992	526	239	515	1,294	378	727	3,375	819	12,288
78	9010	Customer accounts-Operation supervision	0	49	(18)	172	0	0	0	0	0	0	33	0	236
79	9020	Customer accounts-Meter reading expenses	110,785	105,089	126,664	97,025	108,759	104,421	87,768	92,447	107,670	99,561	116,688	76,385	1,233,264
80	9030	Customer accounts-Customer records and collection	23,155	39,749	501,984	102,686	136,342	123,055	93,484	101,699	97,580	102,951	96,974	96,963	1,520,603
81	9040	Customer accounts-Uncollectible accounts	49,058	39,838	32,057	27,877	23,175	21,912	21,244	21,832	553,378	25,972	34,005	48,799	897,148
82	9090	Customer service-Operating informational and instru	10,133	9,038	11,220	9,708	12,366	12,062	8,633	13,003	12,021	11,797	12,463	10,676	133,121
83	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	0	0	0	0	0	0	0
84	9110	Sales-Supervision	22,301	16,763	23,243	19,799	21,408	21,585	21,689	21,079	21,337	20,579	20,142	21,533	251,456
85	9120	Sales-Demonstrating and selling expenses	16,390	8,111	12,044	10,476	6,937	6,607	10,145	16,776	10,761	11,707	8,070	10,033	128,060
86	9130	Sales-Advertising expenses	1,111	7,084	2,366	2,627	3,105	3,025	705	394	530	3,626	1,082	3,367	29,022
87	9200	A&G-Administrative & general salaries	13,291	9,993	13,407	10,433	12,197	12,402	15,308	28,122	11,180	11,664	11,799	11,410	161,206
88	9210	A&G-Office supplies & expense	213	(50)	141	398	623	376	745	681	2,340	480	345	270	6,562
89	9220	A&G-Administrative expense transferred-Credit	1,165,024	1,094,817	946,832	1,026,190	1,198,876	640,902	1,238,264	781,151	1,190,968	733,124	810,781	1,115,318	11,942,246
90	9230	A&G-Outside services employed	7,268	5,263	0	10,119	9,741	5,020	5,468	90,684	96,640	8,455	455	3,419	242,511
91	9240	A&G-Property Insurance	13,991	13,922	14,167	13,939	14,231	13,802	13,276	12,886	13,497	13,953	15,108	394	153,166
92	9250	A&G-Injuries & damages	1,848	784	2,141	5,524	488	314	762	10,374	2,357	7,328	3,342	1,068	36,329
93	9260	A&G-Employee pensions and benefits	174,539	152,250	185,191	160,524	188,457	160,943	155,718	171,306	164,424	161,480	176,681	136,625	1,990,137
94	9270	A&G-Franchise requirements	0	0	842	0	14	0	0	440	0	0	48	0	1,344
95	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	621	33,335	93,603	0	0	127,759
96	9302	Miscellaneous general expenses	12,347	7,382	8,449	4,277	14,490	4,482	4,706	5,057	7,397	17,377	15,592	5,643	107,200
97	9310	A&G-Rents	1,283	1,283	1,283	1,283	1,305	1,305	1,305	1,305	1,305	1,305	1,305	994	15,266
98	9320	A&G-Maintenance of general plant	0	0	0	0	0	0	0	0	0	0	0	0	0
99															
100		Operating (Income)Loss*	(\$7,658,332)	(\$5,893,667)	(\$4,089,591)	(\$3,275,127)	(\$1,785,228)	(\$2,193,180)	(989,012)	(\$1,466,648)	\$1,096,768	(\$2,980,849)	(\$4,159,338)	(\$5,389,656)	(\$27,022,410)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

**Note: Provision for Income Taxes is not a component of Operating Income but is included on this schedule to develop the 12 month total for use elsewhere in the model

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
Base Period: Twelve Months Ended December 31, 2017

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

FR 16(8)(c)2.2
Schedule C-2.2
Witness: Walter, Martin

Line No.	Acct No.	Account Description	actual												Budgeted Dec-17	Total
			Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17			
1	4030	Depreciation Expense	0	0	0	(0)	0	(0)	0	0	(0)	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating in	0	0	0	(2,327,847)	2,327,847	180,544	28,608	0	1,065,601	0	0	0	0	1,302,782
2	8210	Storage-Purification expenses	0	1,500	0	0	0	0	0	0	0	0	0	0	452	1,952
3	8230	Gas losses	0	0	0	0	0	0	0	6,062	0	0	0	0	0	0
3	8560	Mains expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8700	Distribution-Operation supervision and engineering	281	365	156	156	156	616	2	60,873	30,694	50	21,868	507	115,725	
4	8740	Mains and Services Expenses	1,954	(7,921)	4,035	4,414	17	10,957	6,009	4,551	5,318	327	3,995	4,744	38,432	
5	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	8800	Distribution-Other expenses	90	7	0	0	0	0	0	0	0	0	0	20	117	
6	8900	Maintenance of measuring and regulating station	0	0	248	0	0	0	0	0	0	0	0	52	300	
6	9010	Customer accounts-Operation supervision	0	0	0	4,879	0	0	0	0	0	0	0	15	1,434	
7	9030	Customer accounts-Customer records and collect	123,042	78,423	(46,798)	5,338	4,231	5,819	3,863	5,011	4,008	4,196	3,455	25,705	216,295	
7	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	0	0	3,000,000	(3,000,000)	0	0	0	0	
8	9100	Customer service-Miscellaneous customer service	10,825	0	144	0	0	0	0	119	0	3,588	0	2,252	16,926	
8	9120	Sales-Demonstrating and selling expenses	0	0	704	0	0	32	8,266	490	472	0	0	220	10,184	
9	9200	A&G-Administrative & general salaries	(538,447)	2,507,034	(5,517,790)	(564,879)	(1,149,809)	(3,208,564)	(528,938)	(2,443,147)	(1,135,720)	(2,961,310)	(957,768)	(1,431,636)	(17,830,972)	
9	9210	A&G-Office supplies & expense	1,879,082	1,803,283	1,780,994	1,994,426	2,051,435	1,876,271	1,774,785	1,959,881	2,403,130	1,716,839	1,888,208	2,661,407	23,789,752	
10	9220	A&G-Administrative expense transferred-Credit	(9,503,163)	(10,347,931)	(8,779,191)	(8,550,668)	(11,459,071)	(3,001,890)	(11,344,577)	(4,725,268)	(10,689,946)	(5,272,955)	(6,563,502)	(8,603,954)	(98,852,112)	
10	9230	A&G-Outside services employed	705,893	754,578	661,737	848,669	797,263	865,258	613,165	903,482	1,864,698	770,653	597,079	947,970	10,331,441	
11	9240	A&G-Property insurance	49,862	13,328	11,426	11,426	11,426	11,426	11,426	11,426	11,426	11,426	11,426	21,456	187,483	
11	9250	A&G-Injuries & damages	1,862,084	1,866,651	(465,577)	1,612,257	1,654,706	648,483	1,680,499	2,466,434	2,205,274	1,587,547	1,586,521	1,743,543	18,027,422	
12	9260	A&G-Employee pensions and benefits	4,593,478	2,675,101	6,938,585	3,861,947	7,562,287	1,252,928	6,939,571	1,941,388	4,982,846	2,983,898	2,737,080	3,631,247	50,110,337	
12	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	9302	Miscellaneous general expenses	595,053	449,837	3,023,947	394,237	187,445	257,865	434,504	149,930	242,831	453,830	185,480	475,499	6,850,438	
13	9310	A&G-Rents	428,690	449,036	438,477	474,773	453,250	212,237	395,862	426,133	745,302	431,540	451,239	485,351	5,391,889	
14	9320	A&G-Maintenance of general plant	16,630	4,055	41,242	22,521	33,526	28,693	32,746	22,491	51,893	20,304	42,786	33,730	350,726	
14		Operating (Income)Loss*	\$26,353	\$46,357	(\$1,907,660)	(\$2,208,352)	\$2,474,789	(\$859,284)	\$33,894	\$3,789,890	(\$1,162,175)	(\$250,055)	\$7,896	(\$0)	(\$24,480)	
15	9220	A&G-Administrative expense transferred-Credit	(9,503,163)	(10,347,931)	(8,779,191)	(8,550,668)	(11,459,071)	(3,001,890)	(11,344,577)	(4,725,268)	(10,689,946)	(5,272,955)	(6,563,502)	(8,603,954)	(98,852,112)	
16		Allocation Factor to Kentucky	5.82%	5.87%	5.80%	5.82%	5.63%	7.10%	5.54%	6.38%	5.77%	6.13%	5.94%	5.20%	5.77%	
16		Total Allocated Amount	(652,948)	(676,175)	(509,115)	(497,436)	(645,110)	(213,202)	(628,580)	(301,592)	(617,330)	(323,369)	(389,723)	(447,493)	(5,702,071)	

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
Base Period: Twelve Months Ended December 31, 2017

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

FR 16(b)(c)2.2
Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Total
			Jan-17	Mar-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	
1	4030	Depreciation Expense	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	4081	Taxes other than income taxes, utility operating income	(0)	0	0	0	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	0	0	0	0	0	54	(19)	309	0	0	0	344
4	8740	Mains and Services Expenses	2,021	1,303	1,298	1,673	1,951	1,636	1,087	1,992	1,982	1,505	1,685	1,700
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	37	0
6	9010	Customer accounts-Operation supervision	345,789	325,501	371,262	315,777	363,031	355,088	320,968	384,594	343,713	344,071	354,180	393,912
7	9020	Customer accounts-Meter reading expenses	2,827	2,493	3,252	2,427	2,434	2,599	2,329	2,513	2,053	582	(284)	3,062
8	9030	Customer accounts-Customer records and collections expenses	1,596,482	1,399,178	1,619,284	1,395,506	1,567,812	1,532,666	1,427,890	1,539,631	1,491,876	1,556,346	1,531,375	1,719,696
9	9200	A&G-Administrative & general salaries	445,376	369,783	424,768	278,912	332,812	307,847	297,529	339,428	274,758	365,839	329,568	412,432
10	9210	A&G-Office supplies & expense	744,503	642,805	706,185	673,818	750,437	987,834	552,843	633,213	786,458	592,829	616,253	202,318
11	9220	A&G-Administrative expense transferred-Credit	(4,104,410)	(3,692,373)	(4,255,880)	(3,697,685)	(4,192,144)	(4,117,575)	(3,577,515)	(3,840,097)	(3,965,148)	(3,797,623)	(3,764,583)	(3,760,953)
12	9230	A&G-Outside services employed	1,420	89,054	109,044	110,712	79,953	53,126	41,752	37,063	210,722	42,811	51,118	36,457
13	9240	A&G-Property insurance	9,999	9,999	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	0
14	9250	A&G-Injuries & damages	0	0	0	18	17	17	17	17	17	17	17	139
15	9260	A&G-Employee pensions and benefits	801,818	713,977	858,462	672,241	835,509	734,230	769,191	737,855	690,588	751,646	743,454	850,376
16	9310	A&G-Rents	153,534	154,543	153,236	153,107	153,618	154,426	154,493	154,595	154,589	131,438	125,022	140,992
17	9320	A&G-Maintenance of general plant	642	3,738	984	323	5	0	1,245	1,111	2,433	1,873	8	12,363
19	Operating (Income)Loss*		(\$0)	\$0	\$0	(\$85,065)	(\$96,457)	\$0	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)
21	9220	A&G-Administrative expense transferred-Credit	(4,104,410)	(3,692,373)	(4,255,880)	(3,697,685)	(4,192,144)	(4,117,575)	(3,577,515)	(3,840,097)	(3,965,148)	(3,797,623)	(3,764,583)	(3,760,953)
22	Allocation Factor to Kentucky		4.74%	4.60%	4.65%	4.67%	4.76%	4.50%	4.72%	4.59%	4.45%	4.52%	4.53%	
23	Total Allocated Amount		(194,375)	(169,811)	(197,911)	(172,668)	(199,745)	(185,164)	(168,836)	(176,375)	(176,460)	(171,683)	(170,364)	
24													(213,280)	(2,196,673)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Base Period: Twelve Months Ended December 31, 2017

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

FR 16(b)(c)2.2
 Schedule C-2.2
 Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual												Budgeted	
			Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	
1	4030	Depreciation Expense	(0)	0	0	(0)	(0)	(0)	0	0	0	0	0	(0)	0	(0)
2	4060	Amortization of gas plant acquisition adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating i	(0)	0	(0)	240,932	(240,932)	(0)	0	0	0	0	0	(0)	0	0
4	8170	Lines expenses	39	41	42	40	41	47	(4)	45	48	145	41	525	525	
5	8180	Compressor station expenses	41	43	44	41	42	49	(4)	47	50	100	43	495	495	
6	8190	Compressor station fuel and power	128	845	139	10	12	1,763	714	9	233	2,832	186	476	7,348	
7	8210	Storage-Purification expenses	542	412	340	176	119	129	151	203	162	162	201	282	2,879	
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	11	0	11	
9	8250	Storage well royalties	2,034	(180)	1,203	2,817	1,847	709	251	395	197	1,047	765	1,385	12,472	
10	8500	Transmission-Operation supervision and engine	4	30	0	0	8,378	0	0	0	0	0	0	6,987	15,399	
11	8560	Mains expenses	52	55	(6)	115	189	62	(5)	60	85	64	276	66	1,015	
12	8570	Transmission-Measuring and regulating station e	78	83	84	80	82	93	(8)	90	96	193	82	951	951	
13	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	5,333	0	0	0	0	0	0	0	4,449	9,782	
14	8700	Distribution-Operation supervision and engineer	284,070	213,574	232,793	266,021	223,521	229,137	277,332	285,482	422,990	206,058	234,087	263,558	3,138,623	
15	8711	Odorization	11,656	3,070	19,230	4,461	0	6,558	3,085	21,204	0	0	0	3,665	72,949	
16	8740	Mains and Services Expenses	10,200	9,564	4,078	7,526	11,353	9,117	7,131	13,803	10,806	12,692	10,682	1,845	108,797	
17	8750	Distribution-Measuring and regulating station ex	7,224	9,360	10,705	9,178	17,656	10,259	16,943	8,976	11,471	12,571	13,827	15,286	143,455	
18	8760	Distribution-Measuring and regulating station ex	5,810	(6,412)	0	0	0	0	3,027	(171)	0	0	0	(49)	2,204	
19	8770	Distribution-Measuring and regulating station ex	0	0	21	155	198	(20)	10,220	15,400	0	0	701	29	26,704	
20	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	119	0	
21	8800	Distribution-Other expenses	7	0	202	0	0	0	0	0	0	0	0	46	255	
22	8810	Distribution-Rents	26,102	39,904	7,662	22,114	23,130	22,122	22,457	22,973	22,341	21,344	22,380	23,179	275,706	
23	9010	Customer accounts-Operation supervision	2,225	2,129	2,393	2,131	2,375	1,986	1,526	2,692	2,645	2,272	2,353	1,803	26,631	
24	9020	Customer accounts-Meter reading expenses	0	0	0	0	(90)	0	0	0	0	0	0	(75)	(165)	
25	9030	Customer accounts-Customer records and collec	258,815	236,244	(219,998)	155,499	160,888	154,333	153,007	162,108	156,655	150,806	150,711	313,593	1,832,659	
26	9100	Customer service-Miscellaneous customer servit	204	151	130	109	10	0	357	1,061	(53)	237	0	93	2,299	
27	9110	Sales-Supervision	9,137	9,791	8,776	15,140	7,193	12,704	11,316	13,503	14,769	10,522	11,159	9,618	133,628	
28	9120	Sales-Demonstrating and selling expenses	395	0	0	0	0	0	0	2,468	361	0	61	3,286	3,286	
29	9130	Sales-Advertising expenses	93	0	0	206	0	0	115	4,827	(131)	205	542	46	5,904	
30	9200	A&G-Administrative & general salaries	(4,731)	(25,368)	(6,326)	(4,896)	(26,383)	(5,663)	(5,460)	(16,184)	(6,755)	(71,128)	(16,143)	8,870	(180,166)	
31	9210	A&G-Office supplies & expense	0	1,332	8	0	10	0	115	68,141	70	0	270	69,944	69,944	
32	9220	A&G-Administrative expense transferred-Credit	(831,246)	(694,192)	(477,225)	(708,629)	(704,520)	(482,659)	(877,310)	(603,351)	(790,403)	(478,248)	(503,602)	(904,542)	(8,055,928)	
33	9230	A&G-Outside services employed	6,769	4,064	5,669	7,466	8,922	12,968	12,576	15,174	33,275	5,210	3,239	38,263	153,598	
34	9240	A&G-Property insurance	(1,253)	(959)	(971)	(1,170)	(1,134)	(1,172)	(1,198)	(1,215)	(1,194)	(1,159)	(1,054)	(15,768)	(28,248)	
35	9250	A&G-Injuries & damages	21,555	27,631	21,838	21,427	21,367	5,987	21,986	30,005	(2,474)	27,190	20,915	50,738	268,164	
36	9260	A&G-Employee pensions and benefits	190,049	168,789	389,171	194,652	237,295	21,493	352,011	45,079	18,170	96,700	48,205	168,296	1,929,909	
37	9302	Miscellaneous general expenses	0	0	0	0	7,500	0	0	4,055	0	0	0	7,343	18,898	
38	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	
39																
40		Operating (Income)/Loss*	(\$0)	\$0	(\$0)	\$240,932	(\$240,932)	\$0	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$16,339,736	
41																
42	9220	A&G-Administrative expense transferred-Credit	(831,246)	(694,192)	(477,225)	(949,562)	(463,587)	(482,659)	(877,310)	(603,351)	(790,403)	(478,248)	(503,602)	(904,542)	(8,055,928)	
43		Allocation Factor to Kentucky	50.25%	50.25%	50.25%	37.50%	76.37%	50.25%	50.25%	50.25%	49.78%	49.78%	50.25%	50.19%	50.19%	
44		Total Allocated Amount	(417,701)	(348,831)	(239,806)	(356,066)	(354,021)	(242,536)	(440,848)	(303,184)	(397,176)	(238,072)	(250,693)	(454,545)	(4,043,501)	

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Computation of State & Federal Income Tax
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____
FR 16(8)(e)
Schedule E
Witness: Waller

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 38,688,995	\$ (960,823)	\$ 37,728,172	C-2
2	Interest Deduction	8,306,019	1,654,323	9,960,341	*
3	Taxable Income	\$ 30,382,976	\$ (2,615,145)	\$ 27,767,831	
4	Composite Tax Rate (state & federal)	38.900%		38.900%	**
5	State & Federal Income Tax	\$ 11,818,978	\$ (1,017,292)	\$ 10,801,686	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$369,386,897		\$430,095,330	B-1
7	Weighted cost of Debt	2.25%		2.32%	J-1
8	Interest Expense	\$ 8,306,019		\$ 9,960,341	
9	<u>2015 ** Composite Tax Rate Calculation: 6.00% + 35%(100% - 6.00%) = 38.900%</u>				
10	State Tax Rate	6.00%			
11	Federal Tax Rate	35.00%			

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-58 Supplement 2
Page 1 of 2

SUPPLEMENTAL RESPONSE (01/03/2018)

REQUEST:

Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:
- (1) Accounting;
 - (2) Engineering;
 - (3) Legal;
 - (4) Consultants; and
 - (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

- b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting work papers and calculations.
- c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-58 Supplement 2
Page 2 of 2

SUPPLEMENTAL RESPONSE:

- c) Please see supplemental Attachment 1 for rate case expenses updated through November 2017.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-58_Att1_Suppl2 - Rate Case Expenses through Nov 2017.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
Kentucky Operations
Rate Case Expenses (050.46621)
Actuals Through November 30, 2017
Base Period: 1/1/17 to 12/31/17

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Other Expenses	09/12/2017	IEXP-2585383	Densman, Josh C	\$ 26.37	N/A	N/A	9280	Meals	Yes	Discussion on MFR Filing Responses with Industrial Sales Rep
Other Expenses	09/16/2017	010_PAMELA.PERRY_SEP	Bank of America	\$ 216.31	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Office Depot
Other Expenses	09/16/2017	010_PAMELA.PERRY_SEP	Bank of America	\$ 293.84	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Officesupply.com
Other Expenses	09/16/2017	010_PAMELA.PERRY_SEP	Bank of America	\$ 84.90	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Officesupply.com
Consultants	10/01/2017	KENTUCKY_100117	Paul H. Raab	\$ 13,650.00	42	\$ 325	9280	Contractor Labor	Yes	Class Cost Study
Other Expenses	10/16/2017	010_PAMELA.PERRY_OCT	BANK OF AMERICA	\$ 68.08	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Buyonlinenow.com
Other Expenses	10/16/2017	010_PAMELA.PERRY_OCT	BANK OF AMERICA	\$ 54.40	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Office Depot
Other Expenses	10/16/2017	010_PAMELA.PERRY_OCT	BANK OF AMERICA	\$ 339.60	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Officesupply.com
Other Expenses	10/16/2017	010_PAMELA.PERRY_OCT	BANK OF AMERICA	\$ 64.60	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Officesworld.com
Other Expenses	10/16/2017	010_PAMELA.PERRY_OCT	BANK OF AMERICA	\$ 2,957.92	N/A	N/A	9280	Postage	Yes	FedEx Shipping Charges
Consultants	10/27/2017	34350	VANDER WEIDE JAMES H	\$ 16,200.00	36	\$ 450	9280	Contractor Labor	Yes	Cost of Equity Study
Other Expenses	10/31/2017	17103AA0	KENTUCKY PRESS ASSOCIATION	\$ 5,239.20	N/A	N/A	9280	Miscellaneous	Yes	Sales Tax - Required Newspaper Notification of Rate Change
Other Expenses	10/31/2017	17103AA0	KENTUCKY PRESS ASSOCIATION	\$ 87,319.92	N/A	N/A	9280	Miscellaneous	Yes	Required Newspaper Notification of Rate Change
Other Expenses	11/16/2017	010_PAMELA.PERRY_NOV	BANK OF AMERICA	\$ 1,053.23	N/A	N/A	9280	Postage	Yes	FedEx Shipping Charges
Other Expenses	11/16/2017	010_PAMELA.PERRY_NOV	BANK OF AMERICA	\$ 190.66	N/A	N/A	9280	Postage	Yes	FedEx Shipping Charges
TOTAL				\$ 127,758.93						