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

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April 6, 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 its response to the Attorney General's post-hearing request for information.

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

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

Very truly yours,

John N. Hughes

And

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

John N. Hugher

Attorneys for Atmos Energy Corporation

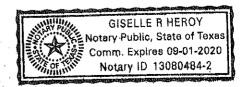
## COMMONWEALTH OF KENTUCKY

## BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION	)	Case No. 2017-00349
	AFFIDAVI	Т
	ne Attorney	aly sworn, deposes and states that the General's post-hearing first request for knowledge and belief.
	Jenn	Muder K. Story
STATE OF Jeyas		v
COUNTY OF Allas	***************************************	<i>U</i>
SUBSCRIBED AND SWORN to before of April, 2018.	ore me by Je	ennifer K. Story on this the 6 <sup>th</sup> day
		14: 16 D/1

Notary Public

My Commission Expires: 9/01/2020



## COMMONWEALTH OF KENTUCKY

## BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION	) Case No. 2017-00349
AFF	IDAVIT
	being duly sworn, deposes and states that the torney General's post-hearing first request for of his knowledge and belief.
	Gregory K. Waller
STATE OF Texas COUNTY OF Dallas	-
SUBSCRIBED AND SWORN to before most of April, 2018.	ne by Gregory K. Waller on this the 3 <sup>rd</sup> day
	Notary Public  My Commission Expires: 9/01/2020
	GISELLE R HEROY Notary Public, State of Texas Comm. Expires 09-01-2020 Notary ID 13080484-2

#### 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, Dane A. Watson, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's post-hearing first request for information are true and correct to the best of his knowledge and belief.

Dane A. Watson

STATE OF TEXAS COUNTY OF COLLIN

SUBSCRIBED AND SWORN to before me by Dane A. Watson on this the 4th day of April, 2018.

**Mark Lites** Notary Public, State of Texas Expires: 07/01/2019

Notary Public My Commission Expires: 0.7-0/-2019

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

### **REQUEST:**

Video transcript of Evidence ["VTE"] at 9:21. Referring to AG Exhibit 2, pg. 3, line 99, provide the actual ROE being earned during the base period and the updated projected ROE for the forecasted period, using Kentucky-specific numbers if available.

### **RESPONSE:**

Please see Attachment 1. Attachment 1 contains calculations for both the required base period update (with pre-Tax Reform amounts) as well as the ROE calculations submitted by the Company as part of rebuttal testimony in Exhibit GKW-R-1 (post-Tax Reform amounts). The base and test period numbers on the updated Schedule K are Kentucky specific while the historical years continue to be for Atmos Energy Corporation.

### ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, AG Post-Hearing\_1-01\_Att1 - Base and Forecast Return.xlsx, 8 Pages.

Respondent: Greg Waller

#### Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2017-00349 13 Month Average Capital Structure Base Period: Twelve Months Ended December 31, 2017 Forecasted Test Period: Twelve Months Ended March 31, 2019

Type		riginal	asted Period Updated	_Revised						FR 16(8)(j) Schedule J-1
vvork	paper Reference No	(S)	<u> </u>			PROP	OSED RATES			s: Christian
				Base Per	iod	1		Forecasted P	eriod	
Line		Workpaper		Percent		Weighted	1	Percent		Weighted
No.	Class of Capital	Reference	Amount	of Total	Cost Rate	Cost	Amount	of Total	Cost Rate	Cost
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		. ,	\$000	%	%	%	\$000	%	%	%
1	SHORT-TERM DE	BT	524,449	6.43%	2.20%	0.14%	242,504	3.48%	1.99%	0.07%
2	LONG-TERM DEB	T .	3,067,469	37.61%	5.20%	1.96%	3,066,734	43,95%	5.11%	2,25%
3	Total DEBT		3,591,918	44.04%		2.10%	3,309,239	47.43%		2.32%
4	PREFERRED STO	ск	0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUIT	Y	4,563,620	55.96%	10.30%	5.76%	3,668,227	52.57%	10.30%	5.41%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		8,155,538	100.00%		7.86%	6,977,466	100,00%		7.73%

						CURR	RENT RATES			
				Base Per	lod			Forecasted P	eriod	
Line		Workpaper		Percent		Weighted		Percent		Weighted
No.	Class of Capital	Reference	Amount	of Total	Cost Rate	Cost	Amount	of Total	Cost Rate	Cost
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			\$000	%	%	%	\$000	%	%	%
8	SHORT-TERM D	EBT	524,449	6.43%	2.20%	0.14%	242,504	3.48%	1.99%	0.07%
9	LONG-TERM DE	BT .	3,067,469	37.61%	5.20%	1,96%_	3,066,734	43.95%_	5.11%	2.25%
10	Total DEBT		3,591,918	44.04%		2.10%	3,309,239	47.43%		2.32%
11	PREFERRED ST	оск	0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUIT	Υ	4,563,620	55,96%	9.76%	5.46%	3,668,227	52.57%	7.51%	3.95%
13	Other Capital	-	0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital	=	8,155,538	100,00%		<u>7.56%</u>	6,977,466	100.00%		<u>6.27%</u>

Base Period: Twelve Months Ended December 31, 2017 Forecasted Test Period: Twelve Months Ended March 31, 2019 and 10 Most Recent Calendar Years

Data:X	_Base Period	X	_Forecasted	Period		
Type of Filin	ıg:Orig	inal	Upda	ted	_X	Revised
Workpaper	Reference No(s	١).				

FR 16(8)(k) Schedule K Witness: Gillham, Martin, and Waller

VVor	kpaper Reference No(s).	<del>-</del>								***************************************	Witness: Gil	lham, Martin	, and Waller
Line		Forecasted	Base			Most	Recent Ten	Calendar Ye	ears - as Rei	oorted			
No.	Description	Period	Period	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1	Plant Data: (\$000)												
2	Plant in Service by functional class:												
3	Intangible Plant	779	779	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	0	0	0	0	636	901	901	901	901	901	901	901
5	Underground Storage	14,280	15,024	12,454	11,560	10.792	9,630	10,104	9,388	7,731	7,540	6,950	6,878
6	Transmission Plant	31.808	31,784	31.814	31,808	31,877	32,962	32,836	33,144	31,189	31,202	28,807	28,746
7	Distribution Plant	588,244	517,179	472,849	413,302	381,623	340,200	323,036	296,493	283,474	271,463	260,621	251,843
8	General Plant	44,021	39,867	21,271	18 126	16,683	15,589	15,238	16,000	15,103	14.696	15,422	15,165
9	Acquisition Adjustments	,		3,279	3,279	3,279	3,279	3,279	3,279	3,337	3,337	3,337	3,337
10				•	,	-,	-,	-,	-,	-,	-,	-,	-,
11	Gross Plant	679,132	604,632	541,795	478,203	445,018	402,689	385,522	359,333	341,863	329,267	316,166	306,998
12	Less: Accumulated depreciation	199,949	189,077	167,228	165,298	160,839	158,300	151,849	150,795	147,462	144,016	139,212	134,463
13	Net plant in Service	479,183	415,555	374,567	312,905	284,179	244,389	233,673	208,538	194,401	185,251	176,954	172,535
14													
15	Construction Work in Progress	27,493	32,864	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897
16													
17	Total CWIP	27,493	32,864	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897
18													
19	Total	<u>506.676</u>	<u>448,419</u>	<u>384.713</u>	<u>339,215</u>	296,887	260.967	239,679	<u>211,844</u>	<u>201,598</u>	<u>190,102</u>	<u> 182,169</u>	174,432
20													
21	% of Construction financed internally	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	<u>0.00%</u>
22													
23													
24	Capital structure: (Total Company)												
25	(based on year-end accounts))	0.10.501	504.440	000 044	457.007			**** ***					
26	Short-term debt (\$000)	242,504	524,449	829,811	457,927	196,695	367,984	570,929	206,396	126,100	72,550	350,542	150,599
27	Long-term debt (\$000)	3,066,734	3,067,469			2,455,986	2,455,671	1,956,305		1,809,551	2,169,400	2,119,792	2,126,315
28	Preferred stock (\$000)	0.000.007	4 500 000	0	0	0	0	0	0	0	0	0	0
29	Common equity (\$000)	3,668,227	4,563,620	3,463,059	3,194,797	3,086,232	2,580,409	2,359,243	2,255,421	2,178,348	2,176,761	2,052,492	1,965,754
30	Takal	0.077.400	0.455.500	0.704.040	0.000.000	F 700 040	E 404 004	4 000 477	4 007 004	4 4 4 0 0 0 0	4 440 744	4 F00 000	4 0 40 000
31 32	Total	6,977,466	<u>8,155,538</u>	<u>6,731,649</u>	6,090,239	5,738,913	5,404,064	<b>4,886,477</b>	4.667.934	<u>4,113,999</u>	<u>4,418,711</u>	<u>4,522,826</u>	<u>4,242,668</u>
	0												
33 34	Condensed Income Statement data: (\$000) Operating Revenues	170.729	164,102	147.431	170,468	196,882	162,968	134,778	149,662	156,816	190.356	244,308	203,287
	Operating Expenses (excludes Federal	170,729	104,102	147,431	170,400	190,002	102,900	194,770	149,002	010,001	190,338	244,308 0	
35		400.050	404.046	113,447	141,526		-	-	_	_	_	_	0
36 37	and State Taxes, includes gas cost) State Income Tax (current))	132,952	124,246	113,447	141,526	166,452 0	139,358 0	112,027 0	126,219 0	136,649 0	176,587 0	224,348 0	187,733
38	Federal Income Tax (current)			0	0	0	0	0	0	0	0	0	0
39	Federal income Tax (current) Federal and State Income Tax - net	11,799	13,536	9,516	9,884	9,671	7.060	8,157	8,094	5,654	2.889	6,985	4,307
40	Investment tax credits	11,799 N	13,536	9,510	9,004	9,671	7,000	0,157	0,094	ə,əə4 0	2,009	0,965	4,307 0
41	Operating Income	25,979	26,320	- 24,468	19,058	20,759	16.550	14,594	15,349	14,513	10,880	12,976	11,247
42	AFUDC	20,070	20,020	179	182	139	88	101	22	286	199	160	94
72	2 St. Grant Spr	v	Ü	119	102	,00	00	101	22	200	100	100	<b>0</b> ⁴

Base Period: Twelve Months Ended December 31, 2017 Forecasted Test Period: Twelve Months Ended March 31, 2019 and 10 Most Recent Calendar Years

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

FR 16(8)(k) Schedule K Witness: Gillham, Martin, and Waller

VVor	kpaper Reference No(s).										Witness: Gill	nam, Martin,	, and Waller
Line		Forecasted	Base			Most I	Recent Ten	Calendar Ye	ears - as Re	norted			
No.	Description	Period	Period	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
43	Other Income net	2,514	2,514	2,087	2,063	2,019	2,033	2,046	2,657	1,748	2,278	2,529	1,547
44	Income available for fixed charges	28,492	28,834	26,734	21,303	22,917	18,671	16,741	18,028	16,547	13,357	15,665	12,888
45	Interest charges	9,960	7,573	7,556	6,926	6,559	6,524	5,612	5.792	6,270	6,633	6,138	6,155
46	Net Income	18,533	21,261	19,178	14,377	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733
47	Preferred dividends accrual	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	•		N/A	• • • • • • • • • • • • • • • • • • • •
48	Earnings available for common equity	18,533	21,261	19,178	14,377	<u>16,358</u>	12,147	11,129	12,236	10,277	6,724	9,527	6,733
49												-	a.ze.iii.iii.d
50	AFUDC - % of Net Income	0.00%	0.00%	0.93%	1.27%	0,85%	0.72%	0.91%	0.18%	2.78%	2,96%	1.68%	1.40%
51	AFUDC - % of earnings available for												
52	common equity	0.00%	0.00%	0.93%	1.27%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%
53	•												
54													
55													
56	Costs of Capital (1)												
57	Embedded cost of short-term debt (%)	1.99%	2.20%	1.12%	1.09%	1.49%	1.17%	1.22%	1.03%	3.23%	6.80%	4.40%	5.60%
58	Embedded cost of long-term debt (%)	5.11%	5.20%	5.89%	5.90%	6.03%	6.26%	6.51%	6.75%	6.88%	6.90%	6,10%	6.10%
59	Embedded cost of preferred stock (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	. N/A	. N/A	N/A	N/A
60													
61	Fixed Charge Coverage: (1)												
62	Pre-Tax Interest Coverage	4.05	5.59	5.75	5.39	4,69	3,91	3.06	2.97	3.00	2.84	3,06	2.75
63	Pre-Tax Interest Coverage (Excluding AFUDC)	4.05	5.59	5.77	5.41	4.70	3,92	3.04	2.95	2.99	2.80	3.12	2.81
64	After Tax Interest Coverage	2.86	3.81	3.24	3.71	3.24	2.89	2.36	2.26	2.23	2.20	2.26	2.12
65	SEC Coverage	4.01	5,51	5.17	4.89	4.32	3.60	2.84	2.78	2.78	2,55	2.76	2.69
66	After Tax Interest Coverage (Excluding AFUDC	2.86	3.81	4.04	3.73	3.25	2.81	2.35	2.24	2.21	2,16	2,31	2.16
67	Indenture Provision Coverage	N/A	N/A N	/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	After Tax Fixed Charge Coverage	6.22	8.61	3.65	3.39	3.02	2.60	2.21	2.13	2.08	2.18	2.15	2.04
69	•												
70	Stock and Bond Ratings; (1)												
71	Moody's Bond Rating	N/A	A2	A2	A2	A2	Baa1	Baa1	Baa1	Baa2	Baa2	Baa3	Baa3
72	S&P Bond Rating	N/A	Α	Α	A-	A-	A-	BBB+	BBB+	BBB+	BBB+	BBB	BBB
73	Moody's Preferred Stock Rating	N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A		N/A	N/A
74	S&P Preferred Stock Rating	N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A		N/A	
75	•												
76	Common Stock Related Data: (1)												
77	Shares Outstanding Year End (000)	N/A	N/A	103,931	101,479	100,388	90,640	90,240	90,296	90,164	92,552	90,814	89,326
78	Shares Outstanding - Weighted	N/A	N/A	. 0	Ó	Ö	. 0	. 0	. 0	. 0	0	0	0
79	Average (Monthly) (000)	N/A	N/A	103,524	101,892	97,608	91,711	91,172	90,652	92,422	91,620	89,941	87,486
80	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	3.38	3.09	2.96	2.64	2.37	2.27	2.20	2.07	1.99	1.91
81	Dividends Paid Per Share (\$)	N/A	N/A	1.68	1.56	1.48	1.40	1.38	1.36	1.34	1,32	1.30	1.28
82	Dividends Declared Per Share (\$)	N/A	N/A	1.68	1.56	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28
83	Dividend Payout Ratio (Declared	N/A	N/A							,,,,,			
84	Basis) (%)	N/A	N/A	50%	50%	50%	53%	58%	60%	61%	64%	65%	67%
85	Market Price - High (Low)	N/A	N/A	0070	5576	2270	5575	5576	2070	. 5170	2 770	5570	<b>3170</b>
55	manas i noo i nga (now)	11//1	1071										

Base Period: Twelve Months Ended December 31, 2017 Forecasted Test Period: Twelve Months Ended March 31, 2019 and 10 Most Recent Calendar Years

12													
Line		Forecasted	Base						ars - as Repo				
No.	Description	Period	Period	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
86	1st Quarter - High (\$)	N/A	N/A	64.250	58.080	47.060	36.860	35.400	31.720	30.060	27.880	29.460	33.010
87	1st Quarter - Low (\$)	N/A	N/A	57.820	47.350	41.080	33.200	30.970	29,100	27.390	21.170	26.110	28,450
88	2nd Quarter - High (\$)	N/A	N/A	74.330	58,810	48.010	42.690	33.150	34.980	29.520	25,950	28.960	33.000
89	2nd Quarter - Low (\$)	, N/A	N/A	61.740	52.020	44.190	35.110	30.600	31.510	26.520	20.200	25.090	30.630
90	3rd Quarter - High (\$)	· N/A	N/A	81.320	56.410	53.400	44.870	35.070	34.940	29.980	26.370	28.540	33.110
91	3rd Quarter - Low (\$)	N/A	N/A	70.600	51.280	46.940	38.590	30.910	31.340	26.410	22.810	25.810	29,380
92	4th Quarter - High (\$)	N/A	N/A	81.160	58.180	52.680	45.190	36.940	34.320	29,810	28.800	28.250	30.660
93	4th Quarter - Low (\$)	N/A	N/A	71.880	51.480	47.010	39.400	34.940	28.870	26.820	24.650	25.490	26,470
94	Book Amount Per Share (Year-end) (\$)	N/A	N/A	33.450	31.350	31.620	28.140	25.877	24.880	23,570	23.759	22.820	22.469
95													
96	(1) Based on fiscal year-end of parent company												
97						•							
98	Rate of Return Measures (1)												
99	Return On Common Equity (Average)*	7.5%	9.8%	10.5%	10.0%	10.2%	9.8%	8.3%	8.6%	8.7%	8.7%	8.8%	8.8%
100	Return On Total Capital (Average)	0.4%	0.3%	5.5%	5.2%	5.2%	4.8%	4.0%	4.3%	4.4%	4.3%	4.3%	4.3%
101	Return On Net Plant in Service (Average)	5,4%	6.3%	4.5%	4.5%	4.5%	4.3%	3.6%	3.8%	4.1%	4.3%	4.5%	4.5%
102	` -												
103	Other Financial and Operating Data:												
104	Mix of Sales: (MMcf)												
105	Residential	10,026	8,350	9,094	9,826	11,729	10,695	8,433	10,187	10,735	10,261	10,855	10,385
106	Commercial	4,896	4,416	4,538	4.845	5,650	5,143	3,972	4,642	5,049	4,659	5,017	4,793
107	Industrial	973	1,265	1,048	693	810	811	995	821	724	960	1,715	1,757
108	Public authority & Other Sales	963	825	916	1,025	1,234	1,179	980	1,111	1,192	1,176	1,253	1,195
109	Unbilled	0	0		-,		.,		.,	.,	.,	.,	.,
110	Total Mix of Sales	16,858	14,856	15,596	16,389	19,423	17,828	14,380	16,761	17,700	17,056	18,839	18,130
111			,	,	,		,	,	,	,	.,,	, +	,
112	Mix of Fuel: (MMcf)												
113	wax or r dos.	0	0	0	0	0	0	0	0	0	0	0	0
114	Other	17,178	15.138	15,417	18,606	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493
115	Canon	11,110	70,100	10,411	10,000	21,02-7	10,001	77,	10,740	11,000	17,004	10,100	10,400
116	Total MIX of Fuel (2)	17.178	15,138	15,417	18,606	21,324	18.367	17,441	16,748	17,596	17,034	18,790	19,493
117	TOTAL WILL OF LUCK (2)	17,110	10,100	10,711	10,000	21,024	10,007	(1)	10,170	17,000	17,004	10,730	19,400
	Composite Depreciation Rate	3,17%	2.96%	3.33%	3.66%	3.50%	3.31%	3.49%	3.58%	3.40%	3.43%	3.17%	3.48%
118	Composite Depreciation Rate	3.17%	2.90%	3.33%	3.00%	3.50%	3,3170	3.45%	3.20%	3.40%	3.43%	3.11%	3.40%

<sup>\*</sup>Forecasted and Base Period Rate of Return is sourced from Schedule C.1 and reflects total rate of return.

<sup>(1)</sup> Based on fiscal year-end of parent company, except for Base Period & Test Period which are based on Atmos Energy Corporation, Kentucky.

<sup>(2)</sup> Kentucky gas purchases by accounting month.

## Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2017-00349 13 Month Average Capital Structure Base Period: Twelve Months Ended December 31, 2017 Forecasted Test Period: Twelve Months Ended March 31, 2019

Туре		Priginal	asted Period Updated	_Revised		222	0050 04750			FR 16(8)(j) Schedule J-1
AAOLK	paper Reference No	(S)	<del></del>	Base Per	ind	PROP	OSED RATES	Forecasted P		s: Christian
Line No.	Class of Capital	Workpaper Reference	Amount	Percent of Total	Cost Rate	Weighted Cost	Amount	Percent of Total	Cost Rate	Weighted Cost
		(A)	(B) \$000	(C) %	(D) %	(E) %	(F) \$000	(G) %	(H) %	(I) %
1	SHORT-TERM DE	EBT	242,504	3.36%	1.99%	0.07%	242,504	3.48%	1.99%	0.07%
2	LONG-TERM DEE	зт	3,066,734	42.53%	5.13%	2.18%	3,066,734	43.95%	5.09%	2.24%
3	Total DEBT		3,309,239	45.89%		2.25%	3,309,239	47.43%		2.31%
4	PREFERRED STO	оск	0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUIT	Υ	3,901,710	54.11%	10.30%	5.57%	3,668,227	52.57%	10.30%	5.41%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		7,210,949	100.00%		7.82%	6,977,466	100.00%		7.72%

						CURR	ENT RATES			
				Base Per	riod			Forecasted P	eriod	
Line No.	Class of Capital	Workpaper Reference	Amount	Percent of Total	Cost Rate	Weighted Cost	Amount	Percent of Total	Cost Rate	Weighted Cost
	•	(A)	(B) \$000	(C) %	(D) %	(E) %	(F) \$000	(G) %	(H) %	(I) %
8	SHORT-TERM DI	EBT	242,504	3.36%	1.99%	0.07%	242,504	3.48%	1.99%	0.07%
9	LONG-TERM DE	вт	3,066,734	42.53%	5.13%	2.18%	3,066,734	43.95%	5.09%	2.24%
10	Total DEBT		3,309,239	45.89%		2.25%	3,309,239	47.43%		2.31%
11	PREFERRED ST	оск	0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUIT	Υ	3,901,710	54.11%	12.41%	6.72%	3,668,227	52.57%	9.23%	4.85%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		7,210,949	100.00%		8.96%	6,977,466	100.00%		<u>7.16%</u>

### Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2017-00349 Comparative Financial Data Base Period: Twelve Months Ended December 31, 2017

Forecasted Test Period: Twelve Months Ended March 31, 2019 and 10 Most Recent Calendar Years

Data: X Base Period X Forecasted Period Type of Filing: Original Updated X Revised FR 16(8)(k) Schedule K

Line		Forecasted	Base			Most	Recent Ten	Calendar Ye	are - ae Pai	norted			
No.	Description	Period	Period	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
4	Plant Data: (\$000)												
2	Plant in Service by functional class:												
3	Intangible Plant	779	779	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	,,,5	0	0	,20	636	901	901	901	901	901	901	901
5	Underground Storage	14,280	14,142	12,454	11,560	10,792	9,630	10,104	9,388	7.731	7.540	6,950	6,878
6	Transmission Plant	31,808	31,808	31,814	31,808	31,877	32,962	32.836	33,144	31,189	31,202	28,807	28,746
7	Distribution Plant	588,244	522,190	472,849	413,302	381,623	340,200	323,036	296,493	283,474	271,463	260,621	251,843
8	General Plant	44,021	40,686	21,271	18,126	16,683	15.589	15,238	16,000	15,103	14,696	15,422	15,165
9	Acquisition Adjustments	44,021	40,000	3,279	3,279	3,279	3,279	3,279	3,279	3,337	3,337	3,337	3,337
10	Acquisition Adjustments			0,210	0,210	0,275	0,273	0,219	5,215	0,007	3,337	3,337	3,337
11	Gross Plant	679,132	609,604	541,795	478,203	445,018	402,689	385,522	359,333	341,863	329,267	316,166	306,998
12	Less: Accumulated depreciation	199,949	191,190	167,228	165,298	160.839	158,300	151,849	150,795	147,462	144,016	139,212	134,463
13	Net plant in Service	479,183	418,413	374,567	312,905	284,179	244,389	233,673	208,538	194,401	185,251	176,954	172,535
14	Net plant in Gervice	470,100	410,410	014,007	012,800	204,178	244,508	200,010	200,000	134,401	100,201	170,954	172,000
15	Construction Work in Progress	27,493	27,493	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897
16	Constituction Work in Frogress	27,400	27,400	10,140	20,010	12,700	10,575	0,000	3,300	7,197	4,051	5,215	1,001
17	Total CWIP	27,493	27,493	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897
18	Total GVVII	21,400	27,490	10,140	20,010	12,700	10,076	0,000	3,300	7,197	4,001	5,215	1,097
19	Total	506.676	445,907	384.713	339,215	296,887	260,967	239,679	211,844	201.598	190,102	182,169	174,432
20	Total	200,010	<del>110.00</del> 1.	and the second	222.2.12	633,551	200,001	200,010	211,044	201.000	and the second s	102,103	
21	% of Construction financed internally	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0,00%	0.009
22	70 Of Construction infanced internally	0.0070	2.2270		<u> </u>	3	9.0070	0.0076	0.0078	9.0078	San	<u>0,00.76</u>	0.00.2
23													
24	Capital structure: (Total Company)												
25	(based on year-end accounts))												
26	Short-term debt (\$000)	242,504	242,504	829,811	457,927	196,695	367,984	570,929	206,396	126,100	72,550	350.542	150.599
27	Long-term debt (\$000)	3,066,734	3,066,734	,	,	2,455,986	2,455,671	•	•	1,809,551	2,169,400	2,119,792	2,126,315
28	Preferred stock (\$000)	3,000,734	3,000,734	2,430,779	2,407,010	2,433,866	2,400,671	1,930,303 N	2,200,117	1,009,001	2, 109,400	2,119,792	2,120,313
29	Common equity (\$000)	3,668,227	2 004 740	3,463,059	3,194,797	-	-	-	_	2,178,348	•	-	4.005.754
	Common equity (\$000)	3,000,221	3,901,710	3,463,039	3, 194,797	3,000,232	2,560,409	2,359,243	2,255,421	2,170,340	2,176,761	2,052,492	1,965,754
30	Ψ° - L − I	0.077.400	7.040.040	0.704.040	0.000.000	E 700 040	E 404 004	4 000 477	4 007 004	4 440 000	4 440 744	1 500 500	4.040.000
31	Total	6,977,466	7,210,949	<u>6,731,649</u>	6,090,239	<u>5,738,913</u>	5,404,064	4,886,477	4.667.934	4.113.999	<u>4.418.711</u>	<u>4,522,826</u>	4,242,668
32	Candanaad Janama Chrismani data: (8000)												
33	Condensed Income Statement data: (\$000)	470 700	450.740	4.47.404	4770 400	400.000	400.000	404 770	440.000	450.040	100.050	244.000	
34	Operating Revenues	170,729	156,713	147,431	170,468	196,882	162,968	134,778	149,662	156,816	190,356	244,308	203,287
35	Operating Expenses (excludes Federal			0	0	0	0	0	0	0	0	0	
36	and State Taxes, includes gas cost)	132,952	116,188	113,447	141,526	166,452	139,358	112,027	126,219	136,649	176,587	224,348	187,733
37	State Income Tax (current))			0	0	0	0	0	0	0	0	0	Q
38	Federal Income Tax (current)			0 540	0	0	0	0	0	0	0	0	1000
39	Federal and State Income Tax - net	7,725	8,891	9,516	9,884	9,671	7,060	8,157	8,094	5,654	2,889	6,985	4,307
40	Investment tax credits	0	0	. 0	0	0	0	0	0	0	0	0	
41	Operating Income	30,053	31,634	24,468	19,058	20,759	16,550	14,594	15,349	14,513	10,880	12,976	11,247
42	AFUDC	0	0	179	182	139	88	101	22	286	199	160	94

Base Period: Twelve Months Ended December 31, 2017 Forecasted Test Period: Twelve Months Ended March 31, 2019 and 10 Most Recent Calendar Years

Data:\_\_X\_\_Base Period\_\_X\_\_Forecasted Period
Type of Filing:\_\_\_\_Original\_\_\_Updated \_\_\_X\_\_Revised
Workpaper Reference No(s).\_\_\_\_

FR 16(8)(k) Schedule K Witness: Gillham Martin, and Waller

Wor	kpaper Reference No(s).										Witness: Gill	ham, Martin	, and Waller
17		C	Dana			NA+ I	Dannat Tan	Oalandan V	D				
Line No.	Description	Forecasted Period	Base Period	2016	2015	2014	2013	2012	ears - as Rej 2011	2010	2009	2008	2007
43	Other Income net	2,087	2,087	2,087	2,063	2,019	2,033	2,046	2,657	1,748	2.278	2,529	1.547
44	Income available for fixed charges	32,140	33,721	26,734	21,303	22,917	18,671	16,741	18,028	16,547	13,357	15,665	12,888
45	Interest charges	9,855	8,070	7,556	6,926	6,559	6.524	5.612	5,792	6,270	6,633	6,138	6,155
46	Net Income	22,286	25,651	19,178	14,377	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733
47	Preferred dividends accrual	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		N/A	
48	Earnings available for common equity	22.286	25,651	19,178	14,377	16.358	12,147	11,129	12.236	<u>10,277</u>	6,724	9.527	6.733
49		MATERIAL SECTION SECTI	Carrollow Com	***************************************	interestation de la company	20102010100000	W				<del>12.44.44.41</del>		eZindeshinoSine≥e
50	AFUDC - % of Net Income	0.00%	0.00%	0.93%	1.27%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1,40%
51	AFUDC - % of earnings available for												
52	common equity	0.00%	0.00%	0.93%	1.27%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%
53	•												
54													
55													
56	Costs of Capital (1)												
57	Embedded cost of short-term debt (%)	1.99%	1.99%	1.12%	1.09%	1.49%	1.17%	1.22%	1.03%	3.23%	6.80%	4.40%	
58	Embedded cost of long-term debt (%)	5.09%	5.13%	5.89%	5.90%		6.26%	6.51%	6.75%	6.88%	6.90%	6.10%	6.10%
59	Embedded cost of preferred stock (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	. N/A	. N/A	N/A	N/A
60													
61	Fixed Charge Coverage: (1)												
62	Pre-Tax Interest Coverage	4.05	5.28	5.75	5.39	4.69	3.91	3.06	2.97	3,00	2.84	3.06	2.75
63	Pre-Tax Interest Coverage (Excluding AFUDC)	4.05	5.28	5.77	5.41	4.70	3.92	3.04	2.95	2,99	2.80	3.12	2.81
64	After Tax Interest Coverage	3.26	4.18	3,24	3.71	3.24	2,89	2.36	2.26	2.23	2.20	2.26	2.12
65	SEC Coverage	4.01	5.21	5.17	4.89	4.32	3.60	2.84	2.78	2.78	2.55	2.76	2.69
66	After Tax Interest Coverage (Excluding AFUDC	3.26	4.18	4.04	3.73	3.25	2.81	2.35	2.24	2.21		2.31	2.16
67	Indenture Provision Coverage	N/A	N/A N		N/A				N/A	N/A		N/A	N/A
68	After Tax Fixed Charge Coverage	5.12	8.12	3.65	3,39	3.02	2,60	2.21	2.13	2.08	2.18	2.15	2.04
69	Dr. L. and Brand Brattana (4)												
70	Stock and Bond Ratings: (1)	N/A	4.0	40	4.0	4.0	D4	D4	D4	D0	D 0	D0	D
71	Moody's Bond Rating	N/A N/A	A2	A2 A	A2		Baa1 A-	Baa1 BBB+	Baa1 BBB+	Baa2 BBB+		Baa3 BBB	
72	S&P Bond Rating		A	А	A-								
73	Moody's Preferred Stock Rating	N/A	N/A N/A		N/A N/A		N/A	N/A	N/A			N/A	
74 75	S&P Preferred Stock Rating	N/A	IN/A		N/A	MM	N/A	N/A	N/A	. IN/A	N/A	N/A	N/A
75 76	Common Stock Related Data: (1)												
77	Shares Outstanding Year End (000)	N/A	N/A	103.931	101,479	100.388	90.640	90,240	90,296	90,164	92,552	90,814	89,326
78	Shares Outstanding - Weighted	N/A	N/A	00,301	0	00,500	0,040	00,240	30,230	90,104	02,002	90,014	09,520
79	Average (Monthly) (000)	N/A	N/A	103,524	101,892	97,608	91,711	91,172	90,652	92,422	91,620	89,941	87,486
80	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	3.38	3.09	2.96	2.64	2.37	2.27	2.20	2.07	1.99	1.91
81	Dividends Paid Per Share (\$)	N/A	N/A	1.68	1.56	1.48	1.40	1.38	1.36	1.34	1,32	1.30	1.28
82	Dividends Paid Per Share (\$) Dividends Declared Per Share (\$)	N/A	N/A N/A	1.68	1.56	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28
83	Dividend Payout Ratio (Declared	N/A	N/A	1.00	1.00	1.70	1.40	1.00	1.00	1.04	1.52	1.00	1.20
84	Basis) (%)	N/A	N/A	50%	50%	50%	53%	58%	60%	61%	64%	65%	67%
85	Market Price - High (Low)	N/A	N/A	3370	3370	5576	0070	5578	5078	5170	0470	0076	3.76
35	Manyor Line - rugh (move)	1007	137/73										

Base Period: Twelve Months Ended December 31, 2017 Forecasted Test Period: Twelve Months Ended March 31, 2019 and 10 Most Recent Calendar Years

Data:\_\_X\_\_Base Period\_\_X\_\_Forecasted Period FR 16(8)(k)

Type of Filing:\_\_\_Original\_\_\_Updated\_\_X\_\_Revised Schedule K

Workpaper Reference No(s). Witness: Gillham, Martin, and Waller

Line		Forecasted	Base			Most R	ecent Ten C	`alendar Ves	ırs - as Repo	orted			
No.	Description	Period	Period	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
86	1st Quarter - High (\$)	N/A	N/A	64.250	58.080	47.060	36.860	35.400	31.720	30.060	27,880	29.460	33.010
87	1st Quarter - Low (\$)	N/A	N/A	57,820	47,350	41.080	33.200	30.970	29.100	27.390	21.170	26,110	28.450
88	2nd Quarter - High (\$)	N/A	N/A	74.330	58.810	48.010	42.690	33.150	34.980	29.520	25.950	28.960	33,000
89	2nd Quarter - Low (\$)	N/A	N/A	61.740	52.020	44.190	35.110	30.600	31.510	26.520	20,200	25.090	30.630
90	3rd Quarter - High (\$)	N/A	N/A	81.320	56.410	53.400	44.870	35.070	34.940	29.980	26.370	28.540	33.110
91	3rd Quarter - Low (\$)	N/A	N/A	70.600	51,280	46.940	38,590	30.910	31.340	26.410	22.810	25.810	29.380
92	4th Quarter - High (\$)	N/A	N/A	81.160	58.180	52.680	45.190	36.940	34.320	29.810	28.800	28.250	30.660
93	4th Quarter - Low (\$)	N/A	N/A	71.880	51,480	47.010	39.400	34.940	28.870	26.820	24.650	25.490	26.470
94	Book Amount Per Share (Year-end) (\$)	N/A	N/A	33.450	31.350	31.620	28.140	25.877	24.880	23.570	23.759	22.820	22.469
95													
96	(1) Based on fiscal year-end of parent company												
97													
98	Rate of Return Measures (1)	0.001	40.40	40.50/	40.00	40.00		01					
99	Return On Common Equity (Average)	9.2%	12.4%	10.5%	10.0%	10.2%	9.8%	8.3%	8.6%	8.7%	8.7%	8.8%	8.8%
100	Return On Total Capital (Average)	0.4%	0.4%	5,5%	5.2%	5.2%	4.8%	4.0%	4.3%	4.4%	4.3%	4.3%	4.3%
101	Return On Net Plant in Service (Average)	6.3%	7.6%	4.5%	4.5%	4.5%	4.3%	3.6%	3.8%	4.1%	4.3%	4.5%	4.5%
102	Other Fire and American Deter												
103 104	Other Financial and Operating Data: Mix of Sales: (MMcf)												
104	Residential (MINICI)	10,026	9,997	9.094	9,826	11,729	10,695	8,433	10,187	10,735	10,261	10,855	10,385
105	Commercial	4,896	4,896	4,538	9,626 4,845	5,650	5,143	3,972	4,642	5,049	4,659	5,017	
107	Industrial	4,696 973	973	1,048	693	810	811	995	4,642 821	724	4,659 960	1,715	4,793 1,757
107	Public authority & Other Sales	963	963	916	1,025	1,234	1.179	980	1,111	1.192	1,176	1,713	1,757
100	Unbilled	0	0	310	1,023	1,204	1,175	900	1,111	1,102	1,170	1,200	1,195
110	Total Mix of Sales	16,858	16,829	15,596	16,389	19,423	17,828	14,380	16,761	17,700	17,056	18,839	18,130
111	Total Mix of Galas	(5,555	,0,020	,0,000	,0,000	,0,120	, 02.0	,000	70,101	17,100	11,000	10,000	10,100
112	Mix of Fuel: (MMcf)												
113	(Mind)	0	0	0	0	0	0	0	0	0	0	0	0
114	Other	17,178	17,149	15,417	18,606	21,324	18.367	17,441	16.748	17,596	17.034	18,790	19,493
115		,	,		,	,	,	,	,	,	,	,	, , , , , ,
116	Total MIX of Fuel (2)	17,178	17,149	15,417	18,606	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493
117	,	, -		•	•	,	•	•		•			
118	Composite Depreciation Rate	3.17%	2.96%	3.33%	3.66%	3.50%	3.31%	3.49%	3,58%	3.40%	3.43%	3.17%	3.48%
	•												

<sup>(1)</sup> Based on fiscal year-end of parent company, except for Base Period & Test Period which are based on Atmos Energy Corporation, Kentucky.

<sup>(2)</sup> Kentucky gas purchases by accounting month.

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

#### **REQUEST:**

VTE at 11:24. Provide the amount of net salvage in Atmos' rates prior to the final order in Atmos' 2015 rate case, 2015-00343.

#### **RESPONSE:**

Based on how the Company is interpreting this request, please see the Company's response to AG DR No. 2-23, Attachment 1, folder, "Appendices", file, "Appendix C". The existing net salvage parameters shown on Appendix C were utilized to calculate the approved depreciation rates prior to Case No. 2015-00343. The proposed net salvage parameters were utilized to calculate the current depreciation rates approved in Case No. 2015-00343.

Respondent: Dane Watson

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

### **REQUEST:**

VTE at 1:50. Provide the number of new Atmos customers over the last three years.

### **RESPONSE:**

Please see Attachment 1. The top half of Attachment 1 lists new customer additions (new facility installations). The bottom half of Attachment 1 lists annual net customer growth (new additions net of customer losses).

### ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, AG Post-Hearing\_1-03\_Att1 - Customer Additions.xlsx, 1 Page.

Respondent: Mark Martin

	ner Additions Installation Type	Total
FY15	COMMERCIAL	248
	MOBILE HOME	1
	Other	4
	RESIDENTIAL	1,371
FY15 Total		1,624
FY16	COMMERCIAL	269
	RESIDENTIAL	1,180
FY16 Total		1,449
FY17	COMMERCIAL	284
	MOBILE HOME	3
	Other	1
	RESIDENTIAL	1,237
FY17 Total		1,525

Net Custom Fiscal Year	er Growth Installation Type	Average Customers	Net Growth
FY15	COMMERCIAL	17,329	(11)
	RESIDENTIAL	155,209	(82)
FY16	COMMERCIAL	17,351	22
	RESIDENTIAL	155,637	428
FY17	COMMERCIAL	17,391	39
	RESIDENTIAL	156,272	635

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### **REQUEST:**

VTE at 3:21 - 3:26. Provide the excess ADITs amounts, broken out between protected and unprotected, as defined under the Tax Cuts and Jobs Act.

- a. For the amounts provided above, also provide these by account as well as by depreciation-related and property-related. If Atmos does not have the excess ADIT amounts in the above-mentioned detail, provide such amounts in the most detailed way Atmos has the information.
- Provide the amount of non-plant benefit-related ADIT that may be subject to a regulatory asset.

#### **RESPONSE:**

	Property Related	Non Property Related	Total
Total Regulatory Liability	\$37,398,689	\$(2,089,093)	\$35,309,596
		A2530-27909	<u>\$35,309,597</u>
		Difference	<b>\$</b> (1)

a. Atmos Energy Corporation does not have the vintage level accumulated depreciation required and necessary to use the Average Rate Assumption Method ("ARAM"). Pursuant to TCJA, Section 13001(d)(2), Atmos Energy must use the alternative method to calculate the amortization of the excess tax reserve. TCJA Section 13001(d)(3)(C)(i) defines the excess tax reserve when using the alternative method that is subject to the normalization provisions as all public utility property included in the plant account.

Atmos Energy properly included all public utility property related excess deferreds in the "Property Related" total above. These include the ADIT codes listed below:

FXA01 - Fixed Asset Cost Adjustment

FXA02 - Depreciation Adjustment

FXA13 - Section 481(a) Cushion Gas

FXA14 - Section 481(a) Line Pack Gas

FXA26 - CWIP

FXA46 - Section 481(a) TPR

FXA47 - RWIP

TAX05 - State Bonus Depreciation

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The adjustment code labeled "FXA02 - Depreciation Adjustment" does not reflect excess deferred taxes resulting solely and entirely from IRC Section 167 or 168 differences, commonly referred to as "method life differences." This ADIT item is calculated by comparing total book accumulated depreciation to tax accumulated depreciation, excluding bonus depreciation, as reflected on the Company's tax returns. The tax accumulated depreciation included in this adjustment code does not include bonus depreciation under 168(k), rather that adjustment is included in FXA01 - Fixed Asset Cost Adjustment since it reduces the tax cost available to depreciate. In addition to the cost basis adjustment for bonus depreciation, other cost basis adjustments include but are not limited to: (1) adjustments for CIAC; (2) capitalized overhead; (3) and capitalized interest, which are included in FXA01 -Fixed Asset Cost Adjustment. These cost basis adjustments reduce the tax cost available to depreciate. Since all differences between book and accelerated tax depreciation, excluding bonus depreciation, are included in FXA02 - Depreciation Adjustment, this ADIT item includes depreciation differences resulting both from cost basis differences and from method life differences.

In addition, Atmos Energy included the excess deferreds for the federal net operating loss carryover ("NOLC") deferred tax asset in the total amount protected by the normalization provisions. At the direction of this Commission, Atmos Energy requested and received an IRS Public Letter Ruling (PLR), Number 201534001, confirming the NOLC must be taken into account in calculating the amount of the reserve for deferred taxes in order to comply with the normalization provisions. This PLR confirms that the Company's NOLC is protected by the normalization provisions. Therefore, all excess ADIT for the NOLC resulting from the TCJA must be treated as protected and amortized over the same period as the underlying plant related excess deferred income taxes. A copy of the PLR received by the Company was included in the rebuttal testimony of Jennifer K. Story.

b. Please see Attachment 1 for the regulatory liability detail broken out by ADIT item.

#### ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, AG Post-Hearing\_1-04\_Att1 - Kentucky Regulatory Liability Analysis.xlsx, 1 Page.

Respondent: Jennifer Story

c	285,58	764,498	34,825	729,673	(21,870,433)	[1,136] (3,038,16Z)	(18,832,271)	56,738,137	1,522,433	55,215,705	Non-Property State Valuation Allowance	TAX37 Total
,		. 0	. 0	. 0	17,291	17,291	. 0	. 0	. 0			AX39
0		a	٥	٥	٥	0	0	851,198	0	851.198		AXO5
0		0	0	0	(1,384,099)	(1,384,093)	0	0	0	o		AX41
0		<b>a</b>	0	0	(252,592)	(252,592)	٥	0	0	a	•	TAX40
000		o (	0 (	0 (	100.412	100,412	٥ ،	0	0	a c	Non-Property Federal FAS 115 Adjustment	AXOS
					[19,517,281]	0 6	(187,/181)	0 00	, es	o q		AXOZU
. 0		. 0	. 0	. 0	(222,760)	(222,760)	O	. 0	. 0	. 0	Serty.	TAXOZOT
0 (5,050) (5,050)			0	0	0	0	٥	0	0	a	_	RGLOS
		0	0	0	0	0	0	0	0	o	-	rGL04
0 (56,393) (56,393)		0	0	0	(233,813)	(233,813)	0	0	0	0	-	PRB01
0		0	0	o	329,367	329.367	0	o	0	Q		PN01
			0 1	0 1	[18,326]	(18,326)	0 1	0 (	0 1		Non-Property Federal and State Tax Interest	ONTEL
0 (9019) (9019)		1	2025	5 6	0	0		0			Non-Property WACOSTA FIBO Adjustment	ONTES
(905'88) (905'88)		12617	17.617	<b>3</b> C	144 315	149 315		39 117	20175	<b>.</b>	9 0	DNIST
			. 0	. 0	(190,508)	(190,503)		. 0	0 0	. 5		DATES
		0	0	0	34,407	34,407	0	0	0		Non-Property Clearing Account - Adjustment	ONTOS
		0	0	o	<u>(</u>	0	0	(97,134)	(97,134)	a		NT02
0 (951,245) (951,245)		D	0	0	o	0	a	0	0	0	-	NTEAL
0		p	0	0	(174,549)	(174,549)	0	0	0	0	-	3148r
		<b>.</b>	0 0	0 (	(347,058)	(347,058)	0 0	0 (	0 (	0 (	Non-Property Restricted Stock - MIP	BP13
					(967,746)	(34,796)		<b>,</b>	o c			Nabos
0 (342,454) (342,454)		. 0	. 0	. 0	(658,538)	(658,338)	. 0	. 0	0	. 0		VIBPO3
0 0		0	٥	0			0	(742,498)	(742,498)	0		SCA03
0		a	0	0	0	0	0	1,976,400	1,976,400	0	Non-Property Deferred Gas Costs	CA01
66 D 66		4	0	4	99	Б	99	401,816	0	401,816		XA47
0		0	o	0	a	0	0	144,316	0	344,916	Property Section 481(a) TPR	XA46
358) 0 (20,058)	(20,058	19,824	0	19,824	2,243	0	2,243	128,491	0	128,491		XA26
0 0		0	۰	0	(1,675)	0	(1,675)	0	0	0		XA14
0	1		o	0	[13,808]	0	(13,808)	0	0			FXA13
(108.980) 0 (108.980)	085 E01)	(291,996)	<b>.</b>	(291,996)	(143,538)	0 (	(143,538)	3.734,612	0 (	8.734,612	Property Depreciation Adjustment	FX402
38,459	Ann ser	100		1001 040	241 689	o C	0 0 1 C 0 C	0.00 M	o C	276 276	e de	DVA26
												DAWA
			0 0		0 0				, c	<b>,</b>	, 2	DVA05
								PHJ.	5,145			D1E09
0		. 0	. 0		. 0		. 0	[140,768]	[140,768)	. 0		APO1
0 (102,762) (102,762)		٥	0	0	(2,890)	(2,890)	0	0	o	0	Non-Property Worker's Comp Insurance Reserve	ACC12
0 1,225 1,228		(291)	(291)	0	(382)	(382)	0	0	0	0		ACC11
		٥	0	o	(67,747)	(67,747)	0	6	o	0		ACC08
0 (16,071) (16,071)		22,499	22,499	Ď	(39,058)	(39,058)	0	12,571	12,571	0		NCC04
0 0		0	0	0	(4,646)	(4,646)	0	o	0	٥	Non-Property Directors Deferred Bonus	VCC03
Non-Property Total	Property	Total	Non-Property	Property	Total	Non-Property	Property	Total	Non-Property	Property	Category Name	Code

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