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March 12, 2019

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

Re: Atmos Energy Corporation:
Case No. 2018-00281

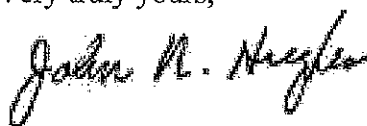
Dear Ms. Pinson:

Atmos Energy Corporation submits its supplemental responses to the Commission's Second and Fourth Data Requests – DR's 2-35 and 4-08; and to the Attorney General's First Data Request – DR 1-44.

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
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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. 2018-00281
ATMOS ENERGY CORPORATION)


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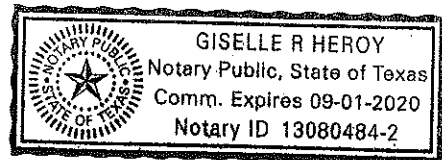
The Affiant, Jennifer K. Story, being duly sworn, deposes and states that the attached supplemental response to the Office of the Attorney General's first request for information is true and correct to the best of her knowledge and belief.


Jennifer K. Story

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Jennifer K. Story on this the 12th day of March, 2019.


Notary Public
My Commission Expires: 9/1/2020



Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-44 Supplement
Page 1 of 1

(SUPPLEMENTAL RESPONSE 3/12/2019)

REQUEST:

Refer to electronic workpaper "ADIT_for_KY_-_6-30-18" provided in response to the Staff's First Set of Data Requests. Refer further to cell rows 106, 107 and 108 on worksheet tab "Division 002" that provide the account 190 ADIT amounts for "FD-NOL Credit Carryforward - Non Reg", "FD-NOL Credit Carryforward - Utility", and "FD-NOL Credit Carryforward - Other", respectively.

- a. Provide a detailed description of the methodology used to disaggregate or separately determine the actual and projected NOL carryforward amounts for utility, nonregulated, and other.
- b. Provide copies of all supporting documentation used to quantify the actual NOL carryforward amounts in fiscal years 2017, 2018, the base year, and the test year.
- c. The ADIT balance for "FD-NOL Credit Carryforward - Utility" dropped significantly in March 2018 from approximately \$480 million to approximately \$425 million. Explain the reason for the large reduction that month.
- d. Provide the actual balances for each of the account 190 ADIT amounts for each of the months starting July 2018 through the most recent month with actual data. This is a continuing request through the pendency of this proceeding.
- e. Provide a projection by month of the Atmos Energy and the Kentucky allocation of the FD-NOL Credit Carryforward-Utility through the end of fiscal year 2020. Provide all assumptions and calculations, including electronic spreadsheets in native Excel format with all formulas intact, all rows and columns accessible, and all cells unprotected.

SUPPLEMENTAL RESPONSE:

- d. Please see supplemental Attachment 2 updated through December 31, 2018.

ATTACHMENT:

ATTACHMENT 2 - Atmos Energy Corporation, AG_1-44_Att2_Suppl - ADIT for KY 12-31-18.xlsx, 8 Pages.

Respondent: Jennifer Story

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Account	Category	Adj Code	Actual	Actual	Actual	Actual	Fiscal 2019	Fiscal 2019
				Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018	Fiscal 2019 11/30/2018	Fiscal 2019 12/31/2018
Environmental Activities	2830	ACC	ACC01	-	-	-	-	-	-
Ad Valorem Taxes	2830	ACC	ACC02	-	-	-	-	-	-
Directors Deferred Bonus	1900	ACC	ACC03	121,707	121,707	127,658	127,658	127,658	132,627
MIP/VPP Accrual	1900	ACC	ACC04	1,238,855	1,238,855	1,809,628	1,809,628	1,809,628	2,093,947
Accrued Environmental Asset	2830	ACC	ACC05	-	-	-	-	-	-
Miscellaneous Accrued	1900	ACC	ACC06	68,922	68,922	1,067	1,067	1,067	289
Self Insurance - Adjustment	1900	ACC	ACC08	2,711,520	2,711,520	2,897,798	2,897,798	2,897,798	2,897,798
Vacation Accrual	1900	ACC	ACC11	9,496	9,496	-	-	-	-
Worker's Comp Insurance Reserve	1900	ACC	ACC12	80,162	80,162	74,567	74,567	74,567	72,558
Accrual - Subtotal				4,230,662	4,230,662	4,910,718	4,910,718	4,910,718	5,197,219
Rabbi Trust - True Up	1900	BEN	NBP01	-	-	-	-	-	-
SEBP Adjustment	1900	BEN	NBP03	17,080,097	17,080,097	16,406,628	16,406,628	16,406,628	16,499,573
Rabbi Trust MVG	2830	BEN	NBP04	-	-	-	-	-	-
Restricted Stock Grant Plan	1900	BEN	NBP05	865,318	865,318	10,229	10,229	10,229	10,229
Rabbi Trust	1900	BEN	NBP06	901,834	901,834	901,834	901,834	901,834	901,834
Excess Capital Loss over Capital Gain	1900	BEN	NBP08	-	-	-	-	-	-
Restricted Stock - MIP	1900	BEN	NBP13	8,630,729	8,630,729	9,450,594	9,450,594	9,450,594	9,450,594
Director's Stock Awards	1900	BEN	NBP16	4,340,733	4,340,733	4,477,825	4,477,825	4,477,825	4,477,825
Director's Stock - Temp	2830	BEN	NBP18	-	-	-	-	-	-
Pension Expense	2830	BEN	PEN01	(5,257,635)	(5,257,635)	(6,985,445)	(6,985,445)	(6,985,445)	(6,494,865)
FAS106 Adjustment	1900	BEN	PRB01	5,868,963	5,868,963	5,873,608	5,873,608	5,873,608	5,881,243
Benefits - Subtotal				32,430,039	32,430,039	30,135,273	30,135,273	30,135,273	30,726,433
CWIP	2820	CWIP/RWIP	FXA26	(55,780)	(55,780)	(2,038,243)	(2,038,243)	(2,038,243)	(2,038,243)
RWIP	2820	CWIP/RWIP	FXA47	(2,470)	(2,470)	(2,367)	(2,367)	(2,367)	(2,367)
CWIP/RWIP - Subtotal				(58,250)	(58,250)	(2,040,610)	(2,040,610)	(2,040,610)	(2,040,610)
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(22,060,314)	(22,060,314)	(57,416,991)	(57,416,991)	(23,473,405)	(23,901,076)
Depreciation Adjustment	2820	FXA	FXA02	3,971,860	3,971,860	41,029,399	41,029,399	23,209,016	6,308,331
Book Gain/Loss on Sale of Fixed Assets	2820	FXA	FXA03	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	2820	FXA	FXA04	-	-	-	-	-	-
Section 481(a) Cushion Gas	2820	FXA	FXA13	343,370	343,370	343,370	343,370	343,370	343,370
Section 481(a) Line Pack Gas	2820	FXA	FXA14	41,663	41,663	41,663	41,663	41,663	41,663
IRS Audit Assessment - Cost	2820	FXA	FXA15	-	-	-	-	-	-
IRS Audit Assessment - Accum	2820	FXA	FXA16	-	-	-	-	-	-
Repair % Completion Allowance	2820	FXA	FXA41	-	-	-	-	-	-
Section 481(a) TPR	2820	FXA	FXA46	-	-	-	-	-	-
Plant - Subtotal				(17,703,421)	(17,703,421)	(16,002,559)	(16,002,559)	120,644	(17,207,712)
Deferred Gas Costs		GCA	GCA01	-	-	-	-	-	-
Over Recoveries of PGA		GCA	GCA03	-	-	-	-	-	-
PGA - Amended Item		GCA	GCA04	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal				-	-	-	-	-	-
LGS - Goodwill Amortization	2830	GDW	ONT13	-	-	-	-	-	-
TXU - Goodwill Amortization	2830	GDW	ONT49	-	-	-	-	-	-
Goodwill - Subtotal				-	-	-	-	-	-
Customer Advances	1900	ONT	CAP01	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	2830	ONT	DTE01	-	-	-	-	-	-
Deferred Expense Projects	2830	ONT	DTE09	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	2830	ONT	DTE12	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	1900	ONT	DTE14	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	1900	ONT	DVA05	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	2830	ONT	DVA06	-	-	-	-	-	-
DIG on Fixed Assets	1900	ONT	DVA16	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	2830	ONT	DVA18	-	-	-	-	-	-
DIG on Fixed Assets - WKG	1900	ONT	DVA19	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	2830	ONT	DVA26	-	-	-	-	-	-
MVG Right of Way	2830	ONT	DVA35	-	-	-	-	-	-
Amortization - ComfurT Goodwill	2830	ONT	DVA37	-	-	-	-	-	-
Deferred ITC - GGC	1900	ONT	ITC01	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	1900	ONT	ITC02	-	-	-	-	-	-
Deferred ITC - UCG	1900	ONT	ITC03	-	-	-	-	-	-
Deferred ITC - MVG	1900	ONT	ITC04	-	-	-	-	-	-
Regulatory Liability - GGC	1900	ONT	ITC05	-	-	-	-	-	-
Capitalized Selling Expense	1900	ONT	NTE03	-	-	-	-	-	-
UNICAP Section 263A Costs	1900	ONT	NTE11	-	-	-	-	-	-
481(a) UNICAP	1900	ONT	NTE15	-	-	-	-	-	-
UNICAP - IRS Audit	1900	ONT	NTE19	-	-	-	-	-	-
Allowance for Doubtful Accounts	1900	ONT	ONT02	1	1	1	1	1	1
Clearing Account - Adjustment	1900	ONT	ONT03	-	-	69,137	69,137	69,137	-
Charitable Contribution Carryover	1900	ONT	ONT04	4,736,532	4,736,532	5,290,312	5,290,312	5,290,312	5,290,312
RAR CFWE 1990-1985	2830	ONT	ONT06	-	-	-	-	-	-
Union Gas - Non Compete	1900	ONT	ONT21	-	-	-	-	-	-
Monarch - Non Compete	1900	ONT	ONT22	-	-	-	-	-	-
Palmyra - Non Compete	1900	ONT	ONT23	-	-	-	-	-	-
Prepayments	1900	ONT	ONT31	(4,043,482)	(4,043,482)	(4,351,360)	(4,351,360)	(4,351,360)	(5,436,598)
Rate Case Accrual	2830	ONT	ONT32	-	-	-	-	-	-
Research and Development Expenses	1900	ONT	ONT33	-	-	-	-	-	-
Partnership Investment - Unitary	1900	ONT	ONT37	-	-	-	-	-	-
Inventory Adjustment	1900	ONT	ONT44	-	-	-	-	-	-
Stock Option Expense	1900	ONT	ONT50	-	-	-	-	-	-
Prepayments - MVG	2830	ONT	ONT51	-	-	-	-	-	-
WACOG to FIFO Adjustment	2830	ONT	ONT52	-	-	-	-	-	-
Tax Free Interest - Temp	1900	ONT	ONT58	-	-	-	-	-	-
Federal & State Tax Interest	1900	ONT	ONT61	455,745	455,745	772,634	772,634	772,634	772,634
Prepayments - IRS Audits	1900	ONT	ONT64	-	-	-	-	-	-
VA Charitable Contributions		ONT	ONT67	-	-	-	-	-	-
Reg Asset Benefit Accrual	1900	ONT	ONT68	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	1900	ONT	ONT69	-	-	-	-	-	-
LA SIPP Reg Asset	1900	ONT	ONT70	-	-	-	-	-	-
Intra Period Tax Allocation		ONT	OTH	(13,620,462)	(13,620,462)	(6,869,862)	(6,869,862)	-	(607,100)
Regulatory Asset - LGS Amortization	2830	ONT	RG01	-	-	-	-	-	-
Regulatory Asset - Mid Tex	2830	ONT	RG03	-	-	-	-	-	-
Regulatory Liability - Atmos 109	1900	ONT	RGL01	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	2830	ONT	RGL02	-	-	-	-	-	-
Regulatory Liability - GGC 109	1900	ONT	RGL03	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Account	Category	Adj Code	Actual	Actual	Actual	Actual	Fiscal 2019	Fiscal 2019
				Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018	Fiscal 2019 11/30/2018	Fiscal 2019 12/31/2018
Regulatory Liability - UCGC 109	2830	ONT	RGL04	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	1900	ONT	RGL05	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up	1900	ONT	RGL06	-	-	-	-	-	-
Other - Subtotal				(12,471,666)	(12,471,666)	(5,089,138)	(5,089,138)	1,780,724	19,249
FD-NOL Credit Carryforward - Non Reg	1900	TAX	TAX02NR	(156,740,712)	(156,740,712)	(159,685,814)	(159,685,814)	(159,685,814)	(160,946,626)
FD-NOL Credit Carryforward - Utility	1900	TAX	TAX02U	422,509,065	422,509,065	600,348,471	600,348,471	584,225,267	617,072,455
FD-NOL Credit Carryforward - Other	1900	TAX	TAX02OT	4,981,246	4,981,246	5,502,949	5,502,949	5,502,949	5,502,949
ST-State Net Operating Loss	1900	TAX	TAX04	-	-	-	-	-	-
ST-State Bonus Depreciation	2820	TAX	TAX05	-	-	-	-	-	-
FD-FAS 115 Adjustment	1900	TAX	TAX06	(2,598,511)	(2,751,218)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)
FD-Treasury Lock Adjustment	2830	TAX	TAX08	-	-	-	-	-	-
FD-Other	2830	TAX	TAX10	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	2820	TAX	TAX11	-	-	-	-	-	-
FD-Federal Benefit on State NOL	1900	TAX	TAX12	-	-	-	-	-	-
ST-Other		TAX	TAX43	-	-	-	-	-	-
ST - Valuation Allow on State NOL	1900	TAX	TAX13	-	-	-	-	-	-
FD - Valuation on Fed Tax of St NO	1900	TAX	TAX14	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	1900	TAX	TAX22	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	1900	TAX	TAX23	-	-	-	-	-	-
ST - Valuation Allow Enterprise Zone ITC	1900	TAX	TAX37	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)
FD - Valuation Allow Fed Tax Enterprise Zone I	1900	TAX	TAX38	25,395	25,395	25,395	25,395	25,395	25,395
ST-Enterprise Zone ITC	1900	TAX	TAX39	1,841,184	1,841,184	1,933,673	1,933,673	1,933,673	1,933,673
FD-Treasury Lock Adjustment-Realized	2830	TAX	TAX40	14,329,391	14,284,237	14,239,082	10,704,492	13,960,308	20,954,491
FD-Treasury Lock Adjustment-Unrealized	2830	TAX	TAX41	14,749,374	16,838,218	12,895,819	12,850,764	12,805,609	12,760,455
FD - Federal Tax on Enterprise ITC	1900	TAX	TAX42	(386,649)	(386,649)	(406,071)	(406,071)	(406,071)	(406,071)
Other Tax Effected Items - Subtotal				298,588,855	300,479,838	472,266,373	468,686,628	455,774,086	494,309,490
Total Accumulated Deferred Income Tax				305,016,219	306,907,202	484,180,057	480,600,312	490,680,835	511,004,069
Removal of TAX02NR	1900			(156,740,712)	(156,740,712)	(159,685,814)	(159,685,814)	(159,685,814)	(160,946,626)
Removal of TAX02OT	1900			4,981,246	4,981,246	5,502,949	5,502,949	5,502,949	5,502,949
Grand Total Regulated				456,775,685	458,666,668	638,362,922	634,783,177	644,863,700	666,447,746
ADIT Not Included for Kentucky									
MIP/VPP Accrual	1900	ACC	ACC04	1,238,855	1,238,855	1,809,628	1,809,628	1,809,628	2,093,947
Restricted Stock Grant Plan	1900	BEN	NBP05	865,318	865,318	10,229	10,229	10,229	10,229
Restricted Stock - MIP	1900	BEN	NBP13	8,630,729	8,630,729	9,450,594	9,450,594	9,450,594	9,450,594
Director's Stock Awards	1900	BEN	NBP16	4,340,733	4,340,733	4,477,825	4,477,825	4,477,825	4,477,825
Charitable Contribution Carryover	1900	ONT	ONT04	4,736,532	4,736,532	5,290,312	5,290,312	5,290,312	5,290,312
Prepayments	1900	ONT	ONT31	(4,043,482)	(4,043,482)	(4,351,360)	(4,351,360)	(4,351,360)	(5,436,598)
Grand Total Kentucky Regulated				441,007,000	442,897,983	621,675,694	618,095,949	628,176,472	650,561,437
Included in KY Case, by Account		Adjusted	1900	455,260,122	455,260,122	633,309,031	633,309,031	633,309,031	651,229,276
			2820	(17,761,671)	(17,761,671)	(18,043,169)	(18,043,169)	(18,043,172)	(19,248,322)
			2830	3,508,927	5,399,910	6,410,210	2,830,465	12,910,985	18,580,855
Total				441,007,378	442,898,361	621,676,072	618,096,327	628,176,844	650,561,810
				378	378	378	378	372	378

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Account	Category	Adj Code	Actual	Actual	Actual	Actual	Fiscal 2019	Fiscal 2019
				Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018	Fiscal 2019 11/30/2018	Fiscal 2019 12/31/2018
Environmental Activities	2830	ACC	ACC01	-	-	-	-	-	-
Ad Valorem Taxes	2830	ACC	ACC02	-	-	-	-	-	-
Directors Deferred Bonus	1900	ACC	ACC03	-	-	-	-	-	-
MIP/YPP Accrual	2830	ACC	ACC04	(543,028)	(543,028)	(1,057,700)	(1,057,700)	(1,057,700)	(1,189,274)
Accrued Environmental Asset	2830	ACC	ACC05	-	-	-	-	-	-
Miscellaneous Accrued	2830	ACC	ACC06	-	-	-	-	-	-
Self Insurance - Adjustment	1900	ACC	ACC08	-	-	-	-	-	-
Vacation Accrual	1900	ACC	ACC11	6,868	6,868	-	-	-	-
Worker's Comp Insurance Reserve	1900	ACC	ACC12	120	120	198	198	198	222
Accrual - Subtotal				(536,040)	(536,040)	(1,057,502)	(1,057,502)	(1,057,502)	(1,189,052)
Rabbi Trust - True Up	1900	BEN	NBP01	-	-	-	-	-	-
SEBP Adjustment	1900	BEN	NBP03	-	-	-	-	-	-
Rabbi Trust MVG	2830	BEN	NBP04	-	-	-	-	-	-
Restricted Stock Grant Plan		BEN	NBP05	-	-	-	-	-	-
Rabbi Trust	1900	BEN	NBP06	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	1900	BEN	NBP08	-	-	-	-	-	-
Restricted Stock - MIP		BEN	NBP13	-	-	-	-	-	-
Director's Stock Awards		BEN	NBP16	-	-	-	-	-	-
Director's Stock - Temp	2830	BEN	NBP18	-	-	-	-	-	-
Pension Expense	2830	BEN	PEN01	-	-	-	-	-	-
FAS106 Adjustment	1900	BEN	PRB01	-	-	-	-	-	-
Benefits - Subtotal									
CWIP	2820	CWIP/RWIP	FXA26	(468,235)	(468,235)	(627,317)	(627,317)	(627,317)	(627,317)
RWIP	2820	CWIP/RWIP	FXA47	(86)	(86)	(86)	(86)	(86)	(86)
CWIP/RWIP - Subtotal				(468,321)	(468,321)	(627,403)	(627,403)	(627,403)	(627,403)
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(24,078,421)	(24,078,421)	(24,543,396)	(24,543,396)	(24,543,396)	(24,668,118)
Depreciation Adjustment	2820	FXA	FXA02	7,818,271	7,818,271	8,341,972	8,341,972	8,341,972	8,294,043
Book Gain/Loss on Sale of Fixed Assets	2820	FXA	FXA03	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	2820	FXA	FXA04	-	-	-	-	-	-
Section 481(a) Cushion Gas	2820	FXA	FXA13	-	-	-	-	-	-
Section 481(a) Line Pack Gas	2820	FXA	FXA14	-	-	-	-	-	-
IRS Audit Assessment - Cost	2820	FXA	FXA15	-	-	-	-	-	-
IRS Audit Assessment - Accum	2820	FXA	FXA16	-	-	-	-	-	-
Repair % Completion Allowance	2820	FXA	FXA41	-	-	-	-	-	-
Section 481(a) TPR	2820	FXA	FXA46	-	-	-	-	-	-
Plant - Subtotal				(16,260,150)	(16,260,150)	(16,201,424)	(16,201,424)	(16,201,424)	(16,374,075)
Deferred Gas Costs		GCA	GCA01	-	-	-	-	-	-
Over Recoveries of PGA		GCA	GCA03	-	-	-	-	-	-
PGA - Amended Item		GCA	GCA04	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal									
LGS - Goodwill Amortization	2830	GDW	ONT13	-	-	-	-	-	-
TXU - Goodwill Amortization	2830	GDW	ONT49	-	-	-	-	-	-
Goodwill - Subtotal									
Customer Advances	1900	ONT	CAP01	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	2830	ONT	DTE01	-	-	-	-	-	-
Deferred Expense Projects	2830	ONT	DTE09	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	2830	ONT	DTE12	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	1900	ONT	DTE14	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	1900	ONT	DVA05	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	2830	ONT	DVA06	-	-	-	-	-	-
DIG on Fixed Assets	1900	ONT	DVA16	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	2830	ONT	DVA18	-	-	-	-	-	-
DIG on Fixed Assets - WKG	1900	ONT	DVA19	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	2830	ONT	DVA26	-	-	-	-	-	-
MVG Right of Way	2830	ONT	DVA35	-	-	-	-	-	-
Amortization - ComfurT Goodwill	2830	ONT	DVA37	-	-	-	-	-	-
Deferred ITC - GGC	1900	ONT	ITC01	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	1900	ONT	ITC02	-	-	-	-	-	-
Deferred ITC - UCG	1900	ONT	ITC03	-	-	-	-	-	-
Deferred ITC - MVG	1900	ONT	ITC04	-	-	-	-	-	-
Regulatory Liability - GGC	1900	ONT	ITC05	-	-	-	-	-	-
Capitalized Selling Expense	1900	ONT	NTE03	-	-	-	-	-	-
UNICAP Section 263A Costs	1900	ONT	NTE11	-	-	-	-	-	-
481(a) UNICAP	1900	ONT	NTE15	-	-	-	-	-	-
UNICAP - IRS Audit	1900	ONT	NTE19	-	-	-	-	-	-
Allowance for Doubtful Accounts	1900	ONT	ONT02	-	-	-	-	-	-
Clearing Account - Adjustment	1900	ONT	ONT03	-	-	-	-	-	-
Charitable Contribution Carryover	1900	ONT	ONT04	1,100	1,100	-	-	-	-
RAR CFWE 1990-1985	2830	ONT	ONT06	-	-	-	-	-	-
Union Gas - Non Compete	1900	ONT	ONT21	-	-	-	-	-	-
Monarch - Non Compete	1900	ONT	ONT22	-	-	-	-	-	-
Palmyra - Non Compete	1900	ONT	ONT23	-	-	-	-	-	-
Prepayments	1900	ONT	ONT31	(393,098)	(393,098)	(264,359)	(264,359)	(264,359)	(607,056)
Rate Case Accrual	2830	ONT	ONT32	-	-	-	-	-	-
Research and Development Expenses	1900	ONT	ONT33	-	-	-	-	-	-
Partnership Investment - Unitary	1900	ONT	ONT37	-	-	-	-	-	-
Inventory Adjustment	1900	ONT	ONT44	-	-	-	-	-	-
Stock Option Expense	1900	ONT	ONT50	-	-	-	-	-	-
Prepayments - MVG	2830	ONT	ONT51	-	-	-	-	-	-
WACOG to FIFO Adjustment	2830	ONT	ONT52	-	-	-	-	-	-
Tax Free Interest - Temp	1900	ONT	ONT58	-	-	-	-	-	-
Federal & State Tax Interest	2830	ONT	ONT61	-	-	-	-	-	-
Prepayments - IRS Audits	1900	ONT	ONT64	-	-	-	-	-	-
VA Charitable Contributions		ONT	ONT67	-	-	-	-	-	-
Reg Asset Benefit Accrual	1900	ONT	ONT68	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	1900	ONT	ONT69	-	-	-	-	-	-
LA SHIP Reg Asset	1900	ONT	ONT70	-	-	-	-	-	-
Intra Period Tax Allocation	1900	ONT	OTH	61,538	61,538	-	-	-	18,398
Regulatory Asset - LGS Amortization	2830	ONT	RGA01	-	-	-	-	-	-
Regulatory Asset - Mid Tex	2830	ONT	RGA03	-	-	-	-	-	-
Regulatory Liability - Atmos 109	1900	ONT	RGL01	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	2830	ONT	RGL02	-	-	-	-	-	-
Regulatory Liability - GGC 109	1900	ONT	RGL03	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

				Actual	Actual	Actual	Actual		
				Fiscal 2018	Fiscal 2018	Fiscal 2018	Fiscal 2019	Fiscal 2019	Fiscal 2019
				7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018
Adjustment Description	Account	Category	Adj Code						
Regulatory Liability - UCGC 109	2830	ONT	RGL04	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	1900	ONT	RGL05	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up	1900	ONT	RGL06	-	-	-	-	-	-
Other - Subtotal				(330,460)	(330,460)	(264,359)	(264,359)	(264,359)	(588,658)
FD-NOL Credit Carryforward - Non Reg		TAX	TAX02NR	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	1900	TAX	TAX02U	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other		TAX	TAX02OT	-	-	-	-	-	-
ST-State Net Operating Loss	1900	TAX	TAX04	-	-	-	-	-	-
ST-State Bonus Depreciation	2820	TAX	TAX05	-	-	-	-	-	-
FD-FAS 115 Adjustment	2830	TAX	TAX06	-	-	-	-	-	-
FD-Treasury Lock Adjustment	2830	TAX	TAX08	-	-	-	-	-	-
FD-Other	2830	TAX	TAX10	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	2820	TAX	TAX11	-	-	-	-	-	-
FD-Federal Benefit on State NOL	1900	TAX	TAX12	-	-	-	-	-	-
ST-Other		TAX	TAX43	-	-	-	-	-	-
ST - Valuation Allow on State NOL	1900	TAX	TAX13	-	-	-	-	-	-
FD - Valuation on Fed Tax of St NO	1900	TAX	TAX14	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	1900	TAX	TAX22	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	1900	TAX	TAX23	-	-	-	-	-	-
ST - Valuation Allow Enterprise Zone ITC	1900	TAX	TAX37	-	-	-	-	-	-
FD - Valuation Allow Fed Tax Enterprise Zone ITC	1900	TAX	TAX38	-	-	-	-	-	-
ST-Enterprise Zone ITC	1900	TAX	TAX39	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	2830	TAX	TAX40	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	2830	TAX	TAX41	-	-	-	-	-	-
FD -Federal Tax on Enterprise ITC	1900	TAX	TAX42	-	-	-	-	-	-
Other Tax Effected Items - Subtotal				(17,594,971)	(17,594,971)	(18,150,688)	(18,150,688)	(18,150,688)	(18,779,188)
Total Accumulated Deferred Income Tax				(17,594,971)	(17,594,971)	(18,150,688)	(18,150,688)	(18,150,688)	(18,779,188)
Removal of TAX02NR	1900			-	-	-	-	-	-
Removal of TAX02OT	1900			-	-	-	-	-	-
Grand Total Regulated				(17,594,971)	(17,594,971)	(18,150,688)	(18,150,688)	(18,150,688)	(18,779,188)
ADIT Not Included for Kentucky									
MIP/PPP Accrual	1900	ACC	ACCD4	(543,028)	(543,028)	(1,057,700)	(1,057,700)	(1,057,700)	(1,189,274)
Restricted Stock Grant Plan	1900	BEN	NBP05	-	-	-	-	-	-
Restricted Stock - MIP	1900	BEN	NBP13	-	-	-	-	-	-
Director's Stock Awards	1900	BEN	NBP16	-	-	-	-	-	-
Charitable Contribution Carryover	1900	ONT	ONT04	1,100	1,100	-	-	-	-
Prepayments	1900	ONT	ONT31	(393,098)	(393,098)	(264,359)	(264,359)	(264,359)	(607,056)
Grand Total Kentucky Regulated				(16,659,945)	(16,659,945)	(16,828,629)	(16,828,629)	(16,828,629)	(16,982,858)
Included in KY Case, by Account		Adjusted							
			1900	68,526	68,526	198	198	1,322,257	1,814,949
			2820	(16,728,471)	(16,728,471)	(16,828,827)	(16,828,827)	(16,828,827)	(17,001,478)
			2830	-	-	-	-	(1,322,059)	(1,796,329)
Total				(16,659,945)	(16,659,945)	(16,828,629)	(16,828,629)	(16,828,629)	(16,982,858)

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
009DIV

Adjustment Description	Account	Category	Adj Code	Actual	Actual	Actual	Actual	Fiscal 2019	Fiscal 2019
				Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018	Fiscal 2019 11/30/2018	Fiscal 2019 12/31/2018
Environmental Activities	2830	ACC	ACC01	-	-	-	-	-	-
Ad Valorem Taxes	2830	ACC	ACC02	-	-	-	-	-	-
Directors Deferred Bonus	1900	ACC	ACC03	-	-	-	-	-	-
MIP/VPP Accrual	2830	ACC	ACC04	(17,690)	(17,690)	(33,391)	(33,391)	(33,391)	(41,216)
Accrued Environmental Asset	2830	ACC	ACC05	-	-	-	-	-	-
Miscellaneous Accrued	2830	ACC	ACC06	-	-	-	-	-	-
Self Insurance - Adjustment	1900	ACC	ACC08	-	-	-	-	-	-
Vacation Accrual	1900	ACC	ACC11	-	-	-	-	-	-
Worker's Comp Insurance Reserve	1900	ACC	ACC12	21,111	21,111	32,527	32,527	32,527	40,669
Accrual - Subtotal				3,421	3,421	(864)	(864)	(864)	(547)
Rabbi Trust - True Up	1900	BEN	NBP01	-	-	-	-	-	-
SEBP Adjustment	1900	BEN	NBP03	-	-	-	-	-	-
Rabbi Trust MVG	2830	BEN	NBP04	-	-	-	-	-	-
Restricted Stock Grant Plan		BEN	NBP05	-	-	-	-	-	-
Rabbi Trust	1900	BEN	NBP06	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	1900	BEN	NBP08	-	-	-	-	-	-
Restricted Stock - MIP		BEN	NBP13	-	-	-	-	-	-
Director's Stock Awards		BEN	NBP16	-	-	-	-	-	-
Director's Stock - Temp	2830	BEN	NBP18	-	-	-	-	-	-
Pension Expense	2830	BEN	PEN01	-	-	-	-	-	-
FAS106 Adjustment	1900	BEN	PRB01	-	-	-	-	-	-
Benefits - Subtotal									
CWIP	2820	CWIP/RWIF	FXA26	(165,436)	(165,436)	(255,357)	(255,357)	(255,357)	(279,229)
RWIP	2820	CWIP/RWIF	FXA47	(517,351)	(517,351)	(518,644)	(518,644)	(518,644)	(567,129)
CWIP/RWIP - Subtotal				(682,787)	(682,787)	(774,001)	(774,001)	(774,001)	(846,358)
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(63,453,457)	(63,453,457)	(70,600,865)	(70,600,865)	(70,600,865)	(79,215,360)
Depreciation Adjustment	2820	FXA	FXA02	(10,807,620)	(10,807,620)	(12,194,313)	(12,194,313)	(12,194,313)	(12,697,036)
Book Gain/Loss on Sale of Fixed Assets	2820	FXA	FXA03	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	2820	FXA	FXA04	-	-	-	-	-	-
Section 481(a) Cushion Gas	2820	FXA	FXA13	-	-	-	-	-	-
Section 481(a) Line Pack Gas	2820	FXA	FXA14	-	-	-	-	-	-
IRS Audit Assessment - Cost	2820	FXA	FXA15	-	-	-	-	-	-
IRS Audit Assessment - Accum	2820	FXA	FXA16	-	-	-	-	-	-
Repair % Completion Allowance	2820	FXA	FXA41	-	-	-	-	-	-
Section 481(a) TPR	2820	FXA	FXA46	(116,132)	(116,132)	(92,905)	(92,905)	(92,905)	(76,193)
Plant - Subtotal				(74,377,209)	(74,377,209)	(82,888,083)	(82,888,083)	(82,888,083)	(91,988,589)
Deferred Gas Costs	1900	GCA	GCA01	724,522	724,522	(504,856)	(504,856)	(504,856)	(2,517,281)
Over Recoveries of PGA	1900	GCA	GCA03	(1,236,601)	(1,236,601)	(1,259,999)	(1,259,999)	(1,259,999)	(1,372,376)
PGA - Amended Item	1900	GCA	GCA04	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal				(512,079)	(512,079)	(1,764,855)	(1,764,855)	(1,764,855)	(3,889,657)
LGS - Goodwill Amortization	2830	GDW	ONT13	-	-	-	-	-	-
TXU - Goodwill Amortization	2830	GDW	ONT49	-	-	-	-	-	-
Goodwill - Subtotal									
Customer Advances	1900	ONT	CAP01	161,414	161,414	149,065	149,065	149,065	162,602
Amortization - LGS Acq. 1810-13523	2830	ONT	DTE01	-	-	-	-	-	-
Deferred Expense Projects	2830	ONT	DTE09	(7,784)	(7,784)	(8,155)	(8,155)	(8,155)	(8,918)
Amortization - LGS Acq. 1810-14155	2830	ONT	DTE12	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	1900	ONT	DTE14	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	1900	ONT	DVA05	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	2830	ONT	DVA06	-	-	-	-	-	-
DIG on Fixed Assets	1900	ONT	DVA16	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	2830	ONT	DVA18	-	-	-	-	-	-
DIG on Fixed Assets - WKG	1900	ONT	DVA19	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	2830	ONT	DVA26	-	-	-	-	-	-
MVG Right of Way	2830	ONT	DVA35	-	-	-	-	-	-
Amortization - ComfurT Goodwill	2830	ONT	DVA37	-	-	-	-	-	-
Deferred ITC - GGC	1900	ONT	ITC01	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	1900	ONT	ITC02	-	-	-	-	-	-
Deferred ITC - UCG	1900	ONT	ITC03	-	-	-	-	-	-
Deferred ITC - MVG	1900	ONT	ITC04	-	-	-	-	-	-
Regulatory Liability - GGC	1900	ONT	ITC05	-	-	-	-	-	-
Capitalized Selling Expense	1900	ONT	NTE03	-	-	-	-	-	-
UNICAP Section 263A Costs	1900	ONT	NTE11	-	-	-	-	-	-
481(a) UNICAP	1900	ONT	NTE15	-	-	-	-	-	-
UNICAP - IRS Audit	1900	ONT	NTE19	-	-	-	-	-	-
Allowance for Doubtful Accounts	1900	ONT	ONT02	93,973	93,973	151,705	151,705	151,705	106,022
Clearing Account - Adjustment	1900	ONT	ONT03	-	-	-	-	-	-
Charitable Contribution Carryover	2830	ONT	ONT04	73,162	73,162	-	-	-	73,017
RAR CFWE 1990-1985	2830	ONT	ONT06	-	-	-	-	-	-
Union Gas - Non Compete	1900	ONT	ONT21	-	-	-	-	-	-
Monarch - Non Compete	1900	ONT	ONT22	-	-	-	-	-	-
Paimyra - Non Compete	1900	ONT	ONT23	-	-	-	-	-	-
Prepayments	2830	ONT	ONT31	(5,595)	(5,595)	(56,165)	(56,165)	(56,165)	(47,767)
Rate Case Accrual	2830	ONT	ONT32	(39,501)	(39,501)	(29,554)	(29,554)	(29,554)	(27,966)
Research and Development Expenses	1900	ONT	ONT33	-	-	-	-	-	-
Partnership Investment - Unitary	1900	ONT	ONT37	-	-	-	-	-	-
Inventory Adjustment	1900	ONT	ONT44	-	-	-	-	-	-
Stock Option Expense	1900	ONT	ONT50	-	-	-	-	-	-
Prepayments - MVG	2830	ONT	ONT51	-	-	-	-	-	-
WACOG to FIFO Adjustment	2830	ONT	ONT52	-	-	-	-	-	-
Tax Free Interest - Temp	1900	ONT	ONT58	-	-	-	-	-	-
Federal & State Tax Interest	2830	ONT	ONT61	-	-	-	-	-	-
Prepayments - IRS Audits	1900	ONT	ONT64	-	-	-	-	-	-
VA Charitable Contributions		ONT	ONT67	-	-	-	-	-	-
Reg Asset Benefit Accrual	1900	ONT	ONT68	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	1900	ONT	ONT69	-	-	-	-	-	-
LA SHIP Reg Asset	1900	ONT	ONT70	-	-	-	-	-	-
Intra Period Tax Allocation	1900	ONT	OTH	(582,331)	(582,331)	-	-	-	18,101
Regulatory Asset - LGS Amortization	2830	ONT	RGA01	-	-	-	-	-	-
Regulatory Asset - Mid Tex	2830	ONT	RGA03	-	-	-	-	-	-
Regulatory Liability - Atmos 109	1900	ONT	RGL01	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	2830	ONT	RGL02	-	-	-	-	-	-
Regulatory Liability - GGC 109	1900	ONT	RGL03	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
009DIV

Adjustment Description	Account	Category	Adj Code	Actual	Actual	Actual	Actual	Fiscal 2019	Fiscal 2019
				Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018	Fiscal 2019 11/30/2018	Fiscal 2019 12/31/2018
Regulatory Liability - UCGC 109	2830	ONT	RGL04	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	1900	ONT	RGL05	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up	1900	ONT	RGL06	7,959,752	7,959,752	8,046,208	8,018,234	7,990,259	7,962,286
Other - Subtotal				7,653,090	7,653,090	8,253,104	8,225,130	8,197,155	8,237,377
FD-NOL Credit Carryforward - Non Reg		TAX	TAX02NR	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	1900	TAX	TAX02U	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other		TAX	TAX02OT	-	-	-	-	-	-
ST-State Net Operating Loss	1900	TAX	TAX04	1,739,663	1,739,663	2,561,228	2,561,228	2,561,228	2,776,609
ST-State Bonus Depreciation	2820	TAX	TAX05	4,718,914	4,718,914	6,076,400	6,076,400	6,076,400	6,076,400
FD-FAS 115 Adjustment	2830	TAX	TAX06	-	-	-	-	-	-
FD-Treasury Lock Adjustment	2830	TAX	TAX08	-	-	-	-	-	-
FD-Other	2830	TAX	TAX10	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	2820	TAX	TAX11	(990,972)	(990,972)	(1,276,044)	(1,276,044)	(1,276,044)	(1,276,044)
FD-Federal Benefit on State NOL	1900	TAX	TAX12	(365,329)	(365,329)	(537,858)	(537,858)	(537,858)	(583,088)
ST-Other		TAX	TAX43	-	-	-	-	-	-
ST - Valuation Allow on State NOL	1900	TAX	TAX13	-	-	-	-	-	-
FD - Valuation on Fed Tax of St NO	1900	TAX	TAX14	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	1900	TAX	TAX22	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	1900	TAX	TAX23	-	-	-	-	-	-
ST-Valuation Allow Enterprise Zone ITC	1900	TAX	TAX37	-	-	-	-	-	-
FD-Valuation Allow Fed Tax Enterprise Zone I	1900	TAX	TAX38	-	-	-	-	-	-
ST-Enterprise Zone ITC	1900	TAX	TAX39	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	2830	TAX	TAX40	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	2830	TAX	TAX41	-	-	-	-	-	-
FD - Federal Tax on Enterprise ITC	1900	TAX	TAX42	-	-	-	-	-	-
Other Tax Effected Items - Subtotal				5,102,276	5,102,276	6,823,726	6,823,726	6,823,726	6,993,877
Total Accumulated Deferred Income Tax				(62,813,288)	(62,813,288)	(70,350,973)	(70,378,947)	(70,406,922)	(81,493,897)
Removal of TAX02NR	1900			-	-	-	-	-	-
Removal of TAX02OT	1900			-	-	-	-	-	-
Grand Total Regulated				(62,813,288)	(62,813,288)	(70,350,973)	(70,378,947)	(70,406,922)	(81,493,897)
ADIT Not Included for Kentucky									
MIP/VPP Accrual	1900	ACC	ACC04	(17,690)	(17,690)	(33,391)	(33,391)	(33,391)	(41,216)
Restricted Stock Grant Plan	1900	BEN	NBP05	-	-	-	-	-	-
Restricted Stock - MIP	1900	BEN	NBP13	-	-	-	-	-	-
Director's Stock Awards	1900	BEN	NBP16	-	-	-	-	-	-
Deferred Gas Costs	1900	GCA	GCA01	724,522	724,522	(504,856)	(504,856)	(504,856)	(2,517,281)
Over Recoveries of PGA	1900	GCA	GCA03	(1,236,601)	(1,236,601)	(1,259,999)	(1,259,999)	(1,259,999)	(1,372,376)
Charitable Contribution Carryover	1900	ONT	ONT04	73,162	73,162	-	-	-	73,017
Prepayments	1900	ONT	ONT31	(5,595)	(5,595)	(56,165)	(56,165)	(56,165)	(47,767)
Grand Total Kentucky Regulated				(62,351,086)	(62,351,086)	(68,496,562)	(68,524,536)	(68,552,511)	(77,588,274)
Included in KY Case, by Account									
			1900	9,028,253	9,028,253	10,402,875	10,374,901	12,341,210	14,545,765
			2820	(71,332,054)	(71,332,054)	(78,861,728)	(78,861,728)	(78,861,728)	(88,034,591)
			2830	(47,285)	(47,285)	(37,709)	(37,709)	(2,031,993)	(4,099,448)
Total				(62,351,086)	(62,351,086)	(68,496,562)	(68,524,536)	(68,552,511)	(77,588,274)

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DIV

Adjustment Description	Account	Category	Adj Code	Actual	Actual	Actual	Actual	Fiscal 2019	Fiscal 2019
				Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018	Fiscal 2019 11/30/2018	Fiscal 2019 12/31/2018
Environmental Activities	2830	ACC	ACC01	-	-	-	-	-	-
Ad Valorem Taxes	2830	ACC	ACC02	-	-	-	-	-	-
Directors Deferred Bonus	1900	ACC	ACC03	-	-	-	-	-	-
MIP/VPP Accrual	2830	ACC	ACC04	53,324	53,324	86,771	86,771	86,771	108,509
Accrued Environmental Asset	2830	ACC	ACC05	-	-	-	-	-	-
Miscellaneous Accrued	2830	ACC	ACC06	-	-	-	-	-	-
Self Insurance - Adjustment	1900	ACC	ACC08	-	-	-	-	-	-
Vacation Accrual	1900	ACC	ACC11	(3,164)	(3,164)	-	-	-	-
Worker's Comp Insurance Reserve	1900	ACC	ACC12	210,512	210,512	184,863	184,863	184,863	202,577
Accrual - Subtotal				260,672	260,672	271,634	271,634	271,634	311,086
Rabbi Trust - True Up	1900	BEN	NBP01	-	-	-	-	-	-
SEBP Adjustment	1900	BEN	NBP03	917,578	917,578	935,998	935,998	935,998	1,044,283
Rabbi Trust MVG	2830	BEN	NBP04	-	-	-	-	-	-
Restricted Stock Grant Plan		BEN	NBP05	-	-	-	-	-	-
Rabbi Trust	1900	BEN	NBP06	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	1900	BEN	NBP08	-	-	-	-	-	-
Restricted Stock - MIP		BEN	NBP13	-	-	-	-	-	-
Director's Stock Awards		BEN	NBP16	-	-	-	-	-	-
Director's Stock - Temp	2830	BEN	NBP18	-	-	-	-	-	-
Pension Expense	2830	BEN	PEN01	-	-	-	-	-	-
FAS106 Adjustment	1900	BEN	PR001	(504,828)	(504,828)	(944,998)	(944,998)	(944,998)	(1,290,563)
Benefits - Subtotal				412,750	412,750	(9,000)	(9,000)	(9,000)	(246,280)
CWIP	2820	WIP/RWI	FXA26	51,876	51,876	(114,707)	(114,707)	(114,707)	(126,914)
RWIP	2820	WIP/RWI	FXA47	(171)	(171)	30	30	30	33
CWIP/RWIP - Subtotal				51,705	51,705	(114,677)	(114,677)	(114,677)	(126,881)
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(1,061,045)	(1,061,045)	(1,213,327)	(1,213,327)	(1,213,327)	(1,342,580)
Depreciation Adjustment	2820	FXA	FXA02	289,364	289,364	363,463	363,463	363,463	402,734
Book Gain/Loss on Sale of Fixed Assets	2820	FXA	FXA03	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	2820	FXA	FXA04	-	-	-	-	-	-
Section 481(a) Cushion Gas	2820	FXA	FXA13	-	-	-	-	-	-
Section 481(a) Line Pack Gas	2820	FXA	FXA14	-	-	-	-	-	-
IRS Audit Assessment - Cost	2820	FXA	FXA15	-	-	-	-	-	-
IRS Audit Assessment - Accum	2820	FXA	FXA16	-	-	-	-	-	-
Repair % Completion Allowance	2820	FXA	FXA41	-	-	-	-	-	-
Section 481(a) TPR	2820	FXA	FXA46	-	-	-	-	-	-
Plant - Subtotal				(771,681)	(771,681)	(849,864)	(849,864)	(849,864)	(939,846)
Deferred Gas Costs		GCA	GCA01	-	-	-	-	-	-
Over Recoveries of PGA		GCA	GCA03	-	-	-	-	-	-
PGA - Amended Item		GCA	GCA04	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal				-	-	-	-	-	-
LGS - Goodwill Amortization	2830	GDW	ONT13	-	-	-	-	-	-
TXU - Goodwill Amortization	2830	GDW	ONT49	-	-	-	-	-	-
Goodwill - Subtotal				-	-	-	-	-	-
Customer Advances	1900	ONT	CAP01	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	2830	ONT	DTE01	-	-	-	-	-	-
Deferred Expense Projects	2830	ONT	DTE09	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	2830	ONT	DTE12	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	1900	ONT	DTE14	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	1900	ONT	DVA05	18,592	18,592	19,490	19,490	19,490	21,564
RAR 91/93 Bond Cost Capitalized	2830	ONT	DVA06	-	-	-	-	-	-
DIG on Fixed Assets	1900	ONT	DVA16	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	2830	ONT	DVA18	(732,508)	(732,508)	(732,508)	(732,508)	(732,508)	(810,460)
DIG on Fixed Assets - WKG	1900	ONT	DVA19	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	2830	ONT	DVA26	(99,465)	(99,465)	(102,195)	(102,195)	(102,195)	(113,070)
MVG Right of Way	2830	ONT	DVA35	-	-	-	-	-	-
Amortization - Comfurt Goodwill	2830	ONT	DVA37	-	-	-	-	-	-
Deferred ITC - GGC	1900	ONT	ITC01	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	1900	ONT	ITC02	-	-	-	-	-	-
Deferred ITC - UCG	1900	ONT	ITC03	-	-	-	-	-	-
Deferred ITC - MVG	1900	ONT	ITC04	-	-	-	-	-	-
Regulatory Liability - GGC	1900	ONT	ITC05	-	-	-	-	-	-
Capitalized Selling Expense	1900	ONT	NTE03	-	-	-	-	-	-
UNICAP Section 263A Costs	1900	ONT	NTE11	908,423	908,423	895,882	895,882	895,882	991,220
481(a) UNICAP	1900	ONT	NTE15	-	-	-	-	-	-
UNICAP - IRS Audit	1900	ONT	NTE19	-	-	-	-	-	-
Allowance for Doubtful Accounts	1900	ONT	ONT02	21,069	21,069	13,736	13,736	13,736	17,498
Clearing Account - Adjustment	1900	ONT	ONT03	-	-	-	-	-	-
Charitable Contribution Carryover	1900	ONT	ONT04	-	-	-	-	-	-
RAR CFWE 1990-1985	2830	ONT	ONT06	-	-	-	-	-	-
Union Gas - Non Compete	1900	ONT	ONT21	254,764	254,764	254,764	254,764	254,764	281,876
Monarch - Non Compete	1900	ONT	ONT22	-	-	-	-	-	-
Palmyra - Non Compete	1900	ONT	ONT23	-	-	-	-	-	-
Prepayments		ONT	ONT31	-	-	-	-	-	-
Rate Case Accrual	2830	ONT	ONT32	-	-	-	-	-	-
Research and Development Expenses	1900	ONT	ONT33	-	-	-	-	-	-
Partnership Investment - Unitary	1900	ONT	ONT37	-	-	-	-	-	-
Inventory Adjustment	1900	ONT	ONT44	-	-	-	-	-	-
Stock Option Expense	1900	ONT	ONT50	-	-	-	-	-	-
Prepayments - MVG	2830	ONT	ONT51	-	-	-	-	-	-
WACOG to FIFO Adjustment	2830	ONT	ONT52	89,038	89,038	(5,818)	(5,818)	(5,818)	86,452
Tax Free Interest - Temp	1900	ONT	ONT58	-	-	-	-	-	-
Federal & State Tax Interest	2830	ONT	ONT61	-	-	-	-	-	-
Prepayments - IRS Audits	1900	ONT	ONT64	-	-	-	-	-	-
VA Charitable Contributions		ONT	ONT67	-	-	-	-	-	-
Reg Asset Benefit Accrual	1900	ONT	ONT68	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	1900	ONT	ONT69	-	-	-	-	-	-
LA SIIP Reg Asset	1900	ONT	ONT70	-	-	-	-	-	-
Intra Period Tax Allocation	1900	ONT	OTH	(76,151)	(76,151)	-	-	-	26,135
Regulatory Asset - LGS Amortization	2830	ONT	RGA01	-	-	-	-	-	-
Regulatory Asset - Mid Tex	2830	ONT	RGA03	-	-	-	-	-	-
Regulatory Liability - Atmos 109	1900	ONT	RGL01	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	2830	ONT	RGL02	-	-	-	-	-	-
Regulatory Liability - GGC 109	1900	ONT	RGL03	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DIV

Adjustment Description	Account	Category	Adj Code	Actual	Actual	Actual	Actual		
				Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018	Fiscal 2019 11/30/2018	Fiscal 2019 12/31/2018
Regulatory Liability - UCGC 109	2830	ONT	RGL04	(143,105)	(143,105)	(132,697)	(132,697)	(132,697)	(141,061)
Regulatory Liability - UCGC Rate	1900	ONT	RGL05	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up	1900	ONT	RGL06	-	-	-	-	-	-
Other - Subtotal				240,657	240,657	210,654	210,654	210,654	360,154
FD-NOL Credit Carryforward - Non Reg		TAX	TAX02NR	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	1900	TAX	TAX02U	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other		TAX	TAX02OT	-	-	-	-	-	-
ST-State Net Operating Loss	1900	TAX	TAX04	-	-	-	-	-	-
ST-State Bonus Depreciation	2820	TAX	TAX05	-	-	-	-	-	-
FD-FAS 115 Adjustment	2830	TAX	TAX06	-	-	-	-	-	-
FD-Treasury Lock Adjustment	2830	TAX	TAX08	-	-	-	-	-	-
FD-Other	2830	TAX	TAX10	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	2820	TAX	TAX11	-	-	-	-	-	-
FD-Federal Benefit on State NOL	1900	TAX	TAX12	-	-	-	-	-	-
ST-Other		TAX	TAX43	-	-	-	-	-	-
ST - Valuation Allow on State NOL	1900	TAX	TAX13	-	-	-	-	-	-
FD - Valuation on Fed Tax of St NO	1900	TAX	TAX14	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	1900	TAX	TAX22	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	1900	TAX	TAX23	-	-	-	-	-	-
ST - Valuation Allow Enterprise Zone ITC	1900	TAX	TAX37	-	-	-	-	-	-
FD - Valuation Allow Fed Tax Enterprise Zone I	1900	TAX	TAX38	-	-	-	-	-	-
ST-Enterprise Zone ITC	1900	TAX	TAX39	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	2830	TAX	TAX40	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	2830	TAX	TAX41	-	-	-	-	-	-
FD - Federal Tax on Enterprise ITC	1900	TAX	TAX42	-	-	-	-	-	-
Other Tax Effected Items - Subtotal				-	-	-	-	-	-
Total Accumulated Deferred Income Tax				194,103	194,103	(491,253)	(491,253)	(491,253)	(641,767)
Removal of TAX02NR	1900			-	-	-	-	-	-
Removal of TAX02OT	1900			-	-	-	-	-	-
Grand Total Regulated				194,103	194,103	(491,253)	(491,253)	(491,253)	(641,767)
ADIT Not included for Kentucky									
MIP/VPP Accrual	1900	ACC	ACC04	53,324	53,324	86,771	86,771	86,771	108,509
Restricted Stock Grant Plan	1900	BEN	NBP05	-	-	-	-	-	-
Restricted Stock - MIP	1900	BEN	NBP13	-	-	-	-	-	-
Director's Stock Awards	1900	BEN	NBP16	-	-	-	-	-	-
Charitable Contribution Carryover	1900	ONT	ONT04	-	-	-	-	-	-
Prepayments	1900	ONT	ONT31	-	-	-	-	-	-
Grand Total Kentucky Regulated				140,779	140,779	(578,024)	(578,024)	(578,024)	(750,276)
Included in KY Case, by Account									
			1900	1,746,795	1,746,795	1,359,735	1,359,735	2,303,795	2,671,608
			2820	(719,976)	(719,976)	(964,541)	(964,541)	(964,541)	(1,066,727)
			2830	(886,040)	(886,040)	(973,218)	(973,218)	(1,917,278)	(2,355,157)
Total				140,779	140,779	(578,024)	(578,024)	(578,024)	(750,276)