

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-40
Page 1 of 1

REQUEST:

Provide each group medical insurance policy that Atmos currently maintains.

RESPONSE:

Please see Attachment 1 for the Company's Group Medical Plan.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-40_Att1 - Group Medical Plan.pdf,
103 Pages.

Respondent: Elma Ramirez



Atmos Energy Corporation Group Medical Plan

Summary Plan Description

Effective January 1, 2017



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HIGH DEDUCTIBLE MEDICAL BENEFIT OPTION

(NOTE: The High Deductible Medical Benefit Option is structured to be compatible with a health savings account (an “HSA”).)

Deductibles and Out-of-Pocket Maximums		
	Network	Out-of-Network
Individual Deductible	\$2,600	\$5,000
Family Deductible	\$5,200	\$10,000
Individual Out-of-Pocket Maximum*	\$2,600	\$10,000
Family Out-of-Pocket Maximum*	\$5,200	\$20,000
Percentage of Covered Expenses (other than Preventive Care) Payable after Deductibles are Satisfied	100%	70%**
Percentage of Covered Expenses for Preventive Care Payable	100%	Not Covered
Percentage of Covered Expenses Payable after Out-of-Pocket Maximum is Reached	100%	100%
What You Pay		
Primary Care Physician	Deductible Only	Deductible + 30% Coinsurance
Specialist		
Urgent Care		
ER Visit		
Calendar Year Maximum Benefits		
Outpatient Physical Therapy	35 visits	
Outpatient Speech Therapy	35 visits	
Outpatient Occupational Therapy	35 visits	
Spinal Manipulations (Chiropractic Services)	35 visits	
Employee Assistance Program	Up to 6 visits at no charge	
HSA Deposit		
Individual	\$500	
Family	\$1,000	

* Please see the “**Out-of-Pocket Maximum Feature**” in the “**INTRODUCTION**” Section of this Benefit Booklet for information describing when Out-of-Network expenses will count toward the Network Out-of-Pocket Maximums and that the Individual Out-of-Pocket Maximum will apply separately to each covered family member until the Family Out-of-Pocket Maximum is met.

** Out-of-Network Covered Expenses are subject to reasonable and customary limits.

PREFERRED PROVIDER ORGANIZATION PLAN

Deductibles and Out-of-Pocket Maximums		
	Network	Out-of-Network
Combined Individual Deductible*	\$500	
Combined Family Deductible*	\$1,000	
Office Visit Co-payment for Primary Care Physician	\$15**	N/A***
Office Visit Co-payment for Specialist	\$60**	N/A***
Urgent Care Co-payment	\$35**	N/A***
ER Visit	Deductible + 10% Coinsurance	Deductible + 30% Coinsurance
Individual Out-of-Pocket Maximum****	\$1,500	\$3,000
Family Out-of-Pocket Maximum****	\$3,000	\$6,000
Percentage of Covered Expenses (other than Preventive Care) Payable after Deductibles are Satisfied	90%	70%*****
Percentage of Covered Expenses for Preventive Care Payable	100%	Not Covered
Percentage of Covered Expenses Payable after Out-of-Pocket Maximum is Reached	100%	100%
Calendar Year Maximum Benefits		
Outpatient Physical Therapy	35 visits	
Outpatient Speech Therapy	35 visits	
Outpatient Occupational Therapy	35 visits	
Spinal Manipulations (Chiropractic Services)	35 visits	
Employee Assistance Program	Up to 6 visits at no charge	

* The Combined Individual and Combined Family Deductibles do not apply to office visits to a Primary Care Physician or Specialist or to wellness benefits or the Urgent Care Co-payment. The Combined Individual and Combined Family Deductibles apply to the Out-of-Pocket Maximums.

** The Network Co-payments apply toward the Out-of-Pocket Maximums.

*** There is no Co-payment for Out-of-Network office visits; Out-of-Network office visits are subject to the Deductible and coinsurance and reimbursed at the Out-of-Network level, subject to reasonable and customary limits.

**** Please see the “**Out-of-Pocket Maximum Feature**” in the “**INTRODUCTION**” Section of this Benefit Booklet for information describing when Out-of-Network expenses will count toward the Network Out-of-Pocket Maximum limit and that the Individual Out-of-Pocket Maximum will apply separately to each covered family member until the Family Out-of-Pocket Maximum is met.

***** Out-of-Network Covered Expenses are subject to reasonable and customary limits.

EXCLUSIVE PROVIDER ORGANIZATION PLAN

Deductibles and Out-of-Pocket Maximums	
Individual Deductible	\$300
Family Deductible	\$600
Individual Out-of-Pocket Maximum*	\$900
Family Out-of-Pocket Maximum*	\$1,800
Office Visit Co-payment for Primary Care Physician	\$15**
Office Visit Co-payment for Specialist	\$60**
Urgent Care Co-payment	\$35**
Nurse Practitioner Individual Co-payment	\$15**
Emergency Room Co-payment	\$150**
Percentage of Covered Expenses (other than Preventive Care) Payable for Network Covered Services after Deductibles are Satisfied	100%
Percentage of Covered Expenses for Preventive Care Payable for Network Covered Services	100%
Percentage of Covered Expenses Payable for Network Covered Services after Out-of-Pocket Maximum is Reached	100%
Calendar Year Maximum Benefits	
Outpatient Physical Therapy	35 visits
Outpatient Speech Therapy	35 visits
Outpatient Occupational Therapy	35 visits
Spinal Manipulations (Chiropractic Services)	35 visits
Employee Assistance Program	Up to 6 visits at no charge

* Please see the “**Out-of-Pocket Maximum Feature**” in the “**INTRODUCTION**” Section of this Benefit Booklet for information describing that the Individual Out-of-Pocket Maximum will apply separately to each covered family member until the Family Out-of-Pocket Maximum is met.

** Co-payments for a Primary Care Physician or Specialist office visit, Urgent Care, a Nurse Practitioner or Emergency Room care do not apply to toward the Individual and Family Deductibles, but do apply toward the Out-of-Pocket Maximums. The Individual and Family Deductibles apply to the Out-of-Pocket Maximums. Once the Out-of-Pocket Maximums are met, Co-payments will not apply.

OUT-OF-AREA MEDICAL BENEFIT OPTION

(NOTE: The Out-Of-Area Medical Benefit Option is only available to eligible employees who do not have access to Network coverage. The Plan Administrator will notify you if the Out-Of-Area Medical Benefit Option is available to you.)

Deductibles and Out-of-Pocket Maximums	
Individual Deductible	\$300
Family Deductible	\$600
Individual Out-of-Pocket Maximum	\$2,500
Family Out-of-Pocket Maximum	\$5,000
Percentage of Covered Medical Expenses (other than Preventive Care) Payable after Deductibles are Satisfied	80%
Percentage of Covered Expenses for Preventive Care	100%
Percentage of Covered Expenses Payable after Out-of-Pocket Maximum is Reached	100%
Calendar Year Maximum Benefits	
Outpatient Physical Therapy	35 visits
Outpatient Speech Therapy	35 visits
Outpatient Occupational Therapy	35 visits
Spinal Manipulations (Chiropractic Services)	35 visits
Employee Assistance Program	Up to 6 visits at no charge

PRESCRIPTION DRUG BENEFIT

Except as otherwise noted, the Prescription Drug benefits outlined below are included with all Medical Benefit Options in the Medical Plan except the High Deductible Medical Benefit Option*.

Prescription Drug Plan Design	High Deductible*		PPO		EPO		OOA	
	Retail (30-day supply)	Mail Service Program (90-day supply)	Retail (30-day supply)	Mail Service Program (90-day supply)	Retail (30-day supply)	Mail Service Program (90-day supply)	Retail (30-day supply)	Mail Service Program (90-day supply)
Out-of-Pocket Maximum (Individual/Family)	Combined with Medical Out-of-Pocket Maximum		\$4,950/\$9,900**		\$5,500/\$11,100**		\$2,500/\$5,000**	
Generic Drug Coinsurance	75%	75%	75%	75%	75%	75%	75%	75%
Generic Drug Maximum	\$10	\$20	\$10	\$20	\$10	\$20	\$10	\$20
Preferred Brand Name Drug Coinsurance	75%	75%	75%	75%	75%	75%	75%	75%
Preferred Brand Name Drug Minimum	\$25	\$50	\$25	\$50	\$25	\$50	\$25	\$50
Preferred Brand Name Drug Maximum	\$75	\$150	\$75	\$150	\$75	\$150	\$75	\$150
Non-Preferred Brand Name Drug Coinsurance	65%	65%	65%	65%	65%	65%	65%	65%
Non-Preferred Brand Name Drug Minimum	\$55	\$110	\$55	\$110	\$55	\$110	\$55	\$110
Non-Preferred Brand Name Drug Maximum	\$150	\$300	\$150	\$300	\$150	\$300	\$150	\$300

* Participants enrolled in the High Deductible Medical Benefit Option will be responsible for paying 100% of the cost of Prescription Drugs (other than toward preventative maintenance Prescription Drugs) until the Deductible is satisfied. Amounts paid for Prescription Drugs will count toward the Participant's Deductible. Preventive maintenance Prescription Drugs (as determined by the Claims Administrator) will be covered in accordance with the table above. Amounts a Participant pays toward preventative maintenance Prescription Drugs shall count toward the Out-of-Pocket Maximum. Once the Out-of-Pocket Maximum has been met, both preventative maintenance Prescription Drugs and non-preventative maintenance Prescription Drugs shall be covered at 100%.

** A Participant covered under Family coverage will not be required to exceed the annual out-of-pocket maximum limit applicable to individuals under the ACA for the plan year. For 2017, this amount is \$6,850 and includes any combination of medical and prescription drug out-of-pocket expenses.

INTRODUCTION

This “Benefit Booklet” provides you with a summary of the benefits provided by the Atmos Energy Corporation Group Medical Plan (the “Plan”) as in effect on January 1, 2017. Prior to January 1, 2017, the Plan may have treated you differently. Atmos reserves the right to change, amend, modify, alter or terminate the Plan at any time and in any manner.

This Benefit Booklet serves as the Summary Plan Description for the Plan. This Summary Plan Description is incorporated by reference into the Plan and contains the terms and provisions of the Plan. Because the Summary Plan Description is intended to be written in a nontechnical, easily understood manner, many of the complicating details and special exceptions found in the Plan have been omitted. Many of the technical legal concepts which are required in the Plan and which may affect your rights as described in this Summary Plan Description have been omitted in order to make this Summary Plan Description more easily understood by the average participant. Thus, in order to obtain a full detailed understanding of the Plan’s terms, you should also examine the other Plan documents which are available from the Plan Administrator. In the event any of the terms of the Plan as described in this Summary Plan Description are subject to more detailed rules and limitations or other special meaning as set forth in the other Plan documents, the other Plan documents will control.

Blue Cross and Blue Shield of Texas (sometimes referred to as “BCBSTX”) is the Claims Administrator for the Plan. You should read this Benefit Booklet carefully to familiarize yourself with the Plan’s provisions and keep it handy for reference. To help you understand the terms of the Plan and what you need to do to get your maximum benefits, contact the Customer Service Helpline.

MEDICAL BENEFIT OPTIONS

The following Medical Benefit Options are available under the Plan. As explained below, not all options are available to all participants.

- High Deductible Medical Benefit Option*
- Preferred Provider Organization (PPO) Medical Benefit Option
- Exclusive Provider Organization (EPO) Medical Benefit Option
- Out-Of-Area Medical Benefit Option**

* The High Deductible Medical Benefit Option is designed to be compatible with a Health Savings Account (“HSA”). See the subsection entitled “**High Deductible Medical Benefit Option and HSA**” for further information.

** The Out-Of-Area Medical Benefit Option is only available to eligible employees for whom Network coverage is not available. The Plan Administrator will notify you if the Out-Of-Area Medical Benefit Option is available.

In general, you cannot make mid-year changes to your Medical Benefit Option election, but please see the section entitled “**PARTICIPATION AND ELIGIBILITY**” for exceptions to this rule.

MANAGED HEALTH CARE NETWORK BENEFITS

Network Benefits are available under the PPO, EPO and High Deductible Medical Benefit Options through Providers listed in your Network directory.

To receive In-Network Benefits, **you must** choose Providers within the Network for all care (**other than for emergencies**). The Network has been established by BCBSTX and consists of Physicians, Specialty Care Providers, Hospitals, and other health care facilities to

serve Participants throughout the Network Plan Service Area. Refer to your Provider Directory to make your selections. You may obtain a Provider directory by calling the Customer Service Helpline at 1-866-314-0266 or by accessing the website at www.bcbstx.com.

Remember...for Participants who elect the EPO Option, **you must** choose Providers within the Network for all care (other than for emergencies or unless otherwise authorized by the Claims Administrator).

Services and supplies must be provided by Network Providers that have specifically contracted with the Claims Administrator to furnish services and supplies for those types of conditions to be considered for In-Network Benefits.

If you choose a Network Provider, the Provider will bill the Claims Administrator - not you - for services provided. The Provider has agreed to accept as payment in full the lesser of:

- The billed charges;
- The Allowable Amount as determined by the Claims Administrator; or
- Other contractually determined payment amounts.

You are responsible for paying Deductibles, Co-payments, and Co-Share Amounts determined by the Plan option in which you enroll.

You may be required to pay for limited or non-covered services. No claim forms are required when you receive Network Benefits.

MANAGED HEALTH CARE OUT-OF-NETWORK BENEFITS

If you choose Out-of-Network Providers, only Out-of-Network Benefits will be available.

If you go to a Provider outside the Network, benefits will be paid at the Out-of-Network Benefits level. If you choose a health care Provider outside the Network, you may have to submit claims for the services provided. You will be responsible for:

- Billed charges above the Claims Administrator's Allowable Amount;
- Co-payment and Co-Share Amounts;
- Deductibles;
- Preauthorization; and
- Limited or non-covered services.

Remember...for Participants who elect the EPO Option, if you **choose** to use Out-of-Network Providers, **no benefits will be available**. You will be responsible for all charges billed by the Out-of-Network Provider.

OUT-OF-AREA BENEFITS

If you live in an area where Network Benefits are not available, and you are otherwise an eligible employee, you may enroll in the Out-of-Area Medical Benefit Option. The Plan Administrator will notify you if you are eligible to enroll in the Out-of-Area Medical Benefit Option. Out-of-Area benefits are provided through a traditional indemnity arrangement for Participants who elect coverage under the Out-of-Area option.

You may have to submit claims for the services provided. You will be responsible for:

- Billed charges above the Claims Administrator's Allowable Amount;
- Co-Share Amounts;
- Deductibles;

- Preauthorization; and
- Limited or non-covered services.

PRESCRIPTION DRUG PROGRAM

Benefits are available for Covered Drugs under the **PRESCRIPTION DRUG PROGRAM** as explained later in this Benefit Booklet.

IMPORTANT TELEPHONE NUMBERS

Customer Service Helpline:

Toll free: 1-866-314-0266

Customer Service Representatives can:

- Identify your Plan Service Area;
- Give you information about Network and ParPlan Providers;
- Distribute claim forms;
- Answer your questions on claims;
- Assist you in identifying a Network Provider (but will not recommend specific Network Providers);
- Provide information on the features of your Plan;
- Record comments about Providers; and
- Provide information regarding the Prescription Drug Program.

You can reach the Customer Service Helpline Monday through Friday from 8:00 a.m. to 8:00 p.m., Central Time.

Mental Health Helpline:

Toll free: 1-800-528-7264

Network Physicians, Professional Other Providers, Participants, or anyone else seeking treatment for Mental Health Care, Serious Mental Illness, or Chemical Dependency for Participants can call the Mental Health Helpline at any time, day or night.

Medical Preauthorization Helpline:

Toll-free: 1-800-441-9188

To satisfy all medical preauthorization requirements for Inpatient Hospital Admissions, *Extended Care Expense*, or Home Infusion Therapy, call the Medical Preauthorization Helpline, Monday through Friday, 7:30 a.m. – 6:00 p.m., Central Time.

HIGH DEDUCTIBLE, PPO, AND EPO MEDICAL BENEFIT OPTIONS

Providers Participating in a Blue Cross and Blue Shield Par Provider network.

The Claims Administrator has arranged with certain health care providers to participate in a network. These health care providers, called Network Providers, have agreed to discount their charges for Eligible or Covered Expenses. There is no difference in benefits covered, whether or not you use a Network Provider. However, if Network Providers are used, the amount of Eligible or Covered Expenses for which you are responsible will generally be less than the amount owed if Out-of-Network Providers had been used.

You will be issued an Identification Card (ID Card) showing that you are eligible for the network discounts. You must show this ID Card every time health care services are given. This is how the provider knows that you are covered

under a network plan. Otherwise, you could be billed for the provider's normal charge.

You may call Member Services to determine which providers participate in the Network. The telephone number for Member Services is on the ID Card.

NETWORK PROVIDERS

The PPO and High Deductible Medical Benefit Options pay for Eligible or Covered Expenses received from both Network or Out-of-Network Providers. Under the PPO and High Deductible Medical Benefit Options, if you use Network Providers, the Plan pays a greater portion of Eligible or Covered Expenses. This is called the Network level.

If you use Out-of-Network Providers, the PPO and High Deductible Medical Benefit Options pay a lesser portion of Eligible or Covered Expenses. This is called the Out-of-Network level. In certain cases, a higher level of benefits are payable. For example, payment is made at the Network level for Emergency Care given at an Out-of-Network Hospital, subject to reasonable and customary limits. Other benefits are also payable at the Network level for certain Out-of-Network Providers. See the subsection entitled "**Out-of-Network Providers Paid at Network Level**" for additional information.

The EPO Medical Benefit Option only pays for Eligible or Covered Expenses received from Network Providers. **In order to receive benefits under the EPO Medical Benefit Option, you must receive care from a Network Provider.** Notwithstanding the foregoing, Emergency Care benefits will be provided under the EPO Medical Benefit Option regardless of whether they are provided by a Network Provider.

A directory of the Network Providers is available from the Claims Administrator. The types of Providers that participate in the

Network include, but are not limited to, the following:

- Ambulatory Surgical Centers;
- Chiropractors;
- Durable Medical Equipment Providers;
- Home Health Care Providers;
- Home IV Providers;
- Hospices;
- Hospitals;
- Physical Therapists;
- Physicians;
- Podiatrists;
- Rehabilitation Facilities; and
- Skilled Nursing Facilities.

This Plan also covers certain specialized Providers and facilities. These are types of Providers and facilities which are not represented in the Network. These Providers and facilities are not subject to the Network/Out-of-Network level of coverage. Instead these types of Providers and facilities are covered up to the Allowable Amount at the Network level. The following are examples of specialized Providers or facilities:

- Birth Centers;
- Hospices; and
- Home Health Care Agency.

Out-of-Network Providers Paid At Network Level

Under the PPO and High Deductible Medical Benefit Options, the following services are payable at the Network level, even if received from an Out-of-Network Provider:

- **Radiology, anesthesiology and pathology services** provided in an Inpatient Hospital, Outpatient facility which is part of a Hospital; or Ambulatory Surgical Center; and
- **Emergency Care.**

Network Provider Charges Not Covered

A Network Provider has contracted with the Claims Administrator to participate in the Network. Under this contract a Network Provider may not charge you or the Claims Administrator for any services or supplies which are not Medically Necessary.

You may agree with the Network Provider to pay any charges for services and supplies which are not Medically Necessary. In this case, the Network Provider may make charges to you. However, these charges are not Eligible or Covered Expenses under this Plan and are not payable by the Claims Administrator.

Out-of-Network Benefits

The PPO and High Deductible Medical Benefit Options pay the Out-of-Network percentage of Eligible or Covered Expenses as shown in the Schedule of Coverage for Out-of-Network Provider services. The EPO Medical Benefit Option does not pay for medical treatments, services or supplies received Out-of-Network.

HIGH DEDUCTIBLE, PPO, EPO AND OUT-OF-AREA MEDICAL BENEFIT OPTIONS

Deductibles

Each covered person must satisfy certain Deductibles when enrolled in the Plan, before any payment is made for certain Eligible or Covered Expenses. Then the medical benefits pay the percentage of Eligible or Covered Expenses shown in the Schedule of Coverage. The amount of each Deductible is shown in Schedule of Coverage. Notwithstanding anything in this Summary Plan Description to the contrary, in no event will a Deductible apply to preventive care.

Individual Deductible

You must pay the individual Deductible each Calendar Year before any benefits are payable. The individual Deductible applies to all Eligible or Covered Expenses unless a Co-payment applies. If the service requires a Co-payment you will not be required to meet the Deductible before benefits are paid. For charges that apply a Co-payment, benefits are payable after the Co-payment is met. The Co-payment will not apply to the Deductible. Notwithstanding anything in this Summary Plan Description to the contrary, in no event will a Deductible apply to preventive care.

Family Deductible

The most your whole family will have to pay for individual Deductibles in any Calendar Year is the amount of the family Deductible shown in the Schedule of Coverage. The family Deductible applies no matter how large a family may be. Only Eligible or Covered Expenses which count toward your individual Deductible count toward the family Deductible.

Out-of-Pocket Maximum Feature

Eligible or Covered Expenses are payable at the percentage shown in the Schedule of Coverage until the Out-of-Pocket Maximum shown in the Schedule of Coverage has been reached during a Calendar Year. Then, Eligible or Covered Expenses, other than billed charges above the Allowable Amount, are payable at 100% for the rest of that year. All Co-Share Amounts, Deductibles, and Copayments count toward the Out-of-Pocket Maximum.

Any amount that you pay toward a medical service or supply that is not an Eligible or Covered Expense shall not count toward the Out-of-Pocket Maximum. The following amounts shall not count toward the Out-of-Pocket Maximum:

- Services, supplies, or charges limited or excluded by the Plan;
- Billed charges above the Claims Administrator's Allowable Amount;
- Expenses not covered because a benefit maximum has been reached; and
- Penalties applied for failure to preauthorize.

Note – High Deductible and PPO Medical Benefit Option Participants: Eligible or Covered Expenses for Out-of-Network Providers count toward the Network individual and Network family Out-of-Pocket Maximum. However, Eligible or Covered Expenses for Network Providers do not count toward the Out-of-Network individual and Out-of-Network family Out-of-Pocket Maximum.

Individual Out-of-Pocket Maximum

When the individual Out-of-Pocket Maximum is reached for any one person in a Calendar Year, Eligible or Covered Expenses, other than those listed in the subsection entitled “**Out-of-Pocket Maximum Feature**” in this “**INTRODUCTION**” Section of the Benefit Booklet, are payable at 100% for that same person for the rest of that year.

Family Co-Share Amount (Out-of-Pocket Maximum)

When the family Out-of-Pocket Maximum is reached for all covered family members in a Calendar Year, Eligible or Covered Expenses, other than those listed in the subsection entitled “**Out-of-Pocket Maximum Feature**” in this “**INTRODUCTION**” Section of the Benefit Booklet, are payable at 100% for the rest of that year.

HIGH DEDUCTIBLE MEDICAL BENEFIT OPTION AND HSA

In accordance with federal regulations, eligible employees who (i) enroll in the High Deductible Medical Benefit Option, and (ii) are not enrolled in any other health plans, including a traditional health care flexible spending account or Medicare benefits, may elect to participate in a Health Savings Account (“HSA”).

An HSA allows employees to make contributions and accumulate earnings on such contributions on a tax-free basis, and it also allows withdrawals to be made on a tax-free basis as long as the funds are used for eligible health care expenses. Furthermore, if you establish an HSA, participate in the High Deductible Medical Benefit Option, and do not participate in any other health plan, Atmos may make an annual contribution to your HSA. You do not have to make pre-tax contributions to an HSA in order to receive any company contributions to the HSA.

You can use your HSA as you would use a traditional flexible spending account in paying for a wide variety of out-of-pocket eligible healthcare expenses, including Deductibles and Co-Share Amounts; however, unlike a traditional flexible spending account, there is no “use it or lose it” rule. Amounts in your HSA carry over from year to year.

HOW AN HSA WORKS

Eligible employees can fund an HSA each year with pre-tax dollars deducted from their pay up to the maximum legally established amount for the type of coverage (single or family) they select, plus catch-up contributions, if applicable. The funds that are deposited into an HSA are portable if you leave Atmos. In addition, each year Atmos may contribute an additional amount to your HSA.

FUNDING YOUR HSA

If you enroll in the High Deductible Medical Benefit Option and establish an HSA through Atmos, you may contribute, on an annual basis, a minimum of \$100. Individuals may contribute up to a maximum annual amount set by the IRS, and individuals who are age 55 or older and who are not enrolled in Medicare, can contribute an additional amount tax-free in addition to the applicable annual amount known as a catch-up contribution. The amount you may contribute may change from year to year. This information will be distributed each year during the Annual Enrollment Period. If you are eligible and elect to make pre-tax contributions to your HSA, your contributions will be made through payroll deductions. In addition to your contributions to the HSA, if you enroll in the High Deductible Medical Benefit Option and HSA, Atmos may make an additional contribution to your HSA. Additional information regarding any employer contributions will be distributed during the Annual Enrollment Period. If you enroll mid-year, regardless of whether or not you are a new employee, any annual employer contribution will be pro-rated.

REIMBURSEMENT FROM YOUR HSA

Expenses reimbursable from your HSA include the payment of Deductibles and Co-Share Amounts attributable to medical, dental or vision coverage, prescription drug expenses, prescribed over-the-counter medications, dental expenses, orthodontia, eyeglasses, and contact lenses. Please see IRS Publication 502 for a representative listing of eligible expenses but note that insurance premiums may not generally be reimbursed from an HSA with limited exceptions. Please consult your tax advisor for more information. Please note, unlike a traditional medical flexible spending account, expenses will not be reimbursed until the balance of the HSA is greater than or equal to the amount requested for reimbursement.

SPECIAL CONSIDERATIONS

Information regarding the balance of your HSA and any activity with respect to your HSA can be obtained from the HSA Administrator, as indicated in the Section entitled “ERISA PLAN ADMINISTRATION INFORMATION.”

If you participate in an HSA, neither you nor your spouse may contribute to traditional health care flexible spending account, unless it is an HSA-compatible flexible spending account such as a limited-scope health care flexible spending account for dental and vision expenses only.

The HSA you open serves as an individual savings account, set up by you, and you are the owner of the account. The HSA is not an employee benefit plan established or maintained by Atmos.

ELIGIBILITY FOR EMPLOYEES

You are eligible to participate as an employee if you are a full-time employee of Atmos Energy Corporation (“Atmos”). For purposes of this requirement, a full-time employee is one who is regularly scheduled to work at least thirty (30) hours per week. Unpaid leave approved by Atmos, including approved voluntary time-off, military leave, FMLA leave, and workers’ compensation leave, will not impact your eligibility to participate in this Plan. However, you will not be eligible to participate in this Plan if you are an employee who is covered by a collective bargaining agreement between a union and Atmos that does not provide for coverage under this Plan.

New full-time employees regularly scheduled to work at least thirty (30) hours per week are eligible to enroll on their date of hire. Individuals classified as independent contractors or leased employees are not eligible to participate in the Plan.

Please contact the Atmos Energy Corporation’s Benefits Office at 972-855-4032 questions regarding whether you are a full-time employee and eligible for coverage.

ELIGIBILITY FOR DEPENDENTS

Dependents are:

- Your legal spouse (as further described below); and
- Your children who are under age 26.

Children include the following:

- Your biological child or stepchild;
- Your legally adopted child. A child is considered legally adopted upon your assumption and retention of a legal obligation for total or partial support of

a child in anticipation of the adoption of the child. A child’s placement for adoption terminates upon the termination of the legal obligation for total or partial support. A child who is immediately adopted by you without a preceding placement for adoption is considered to be placed for adoption on the date of adoption;

- Any other child who is a dependent for federal income tax purposes, and who is living with you, as a member of your household in a parent-child relationship. In the case of any such child you would be required to obtain legal guardianship prior to the child becoming a covered dependent; or
- Any child who is the subject of a Qualified Medical Child Support Order (“QMCSO”) or a National Medical Support Notice (a “NMSN”). Refer to the subsection entitled “Qualified Medical Child Support Order,” “under this “ELIGIBILITY AND PARTICIPATION” Section for additional information.

Coverage for a child who is mentally or physically incapacitated will not be denied due to age, and he or she shall be considered a “child” for purposes of dependent eligibility. Coverage for a mentally or physically incapacitated child will be available as long as dependent **coverage under this Plan continues and the child continues** to meet all of the following conditions:

- The child is incapacitated and became incapacitated prior to attaining any limiting age;
- The child is not capable of self-support; and

- The child is a dependent of the employee for federal income tax purposes.

For purposes of this provision, mentally or physically incapacitated means any medically determinable physical or mental condition that prevents the child from engaging in self-sustaining employment. The incapacity must begin before the child attains the limiting age. If the child is covered under this Plan immediately prior to attaining the limiting age, you must submit satisfactory proof of the incapacity and dependency through your Plan Administrator to the Claims Administrator within 31 days following the child's attainment of the limiting age. As a condition to the coverage of any child as an incapacitated dependent beyond the limiting age, the Claims Administrator may require periodic certification of the child's physical or mental condition.

Legal Spouse

An individual will be considered your legal spouse if he or she is a person of the same or opposite sex to whom you are lawfully married. The marriage must have been solemnized, authenticated and recorded as required by the state or foreign jurisdiction in which the marriage took place, and the marriage must be legally recognized as valid for purposes of applicable Federal law (including, but not limited to, the Internal Revenue Code, ERISA, and the Affordable Care Act), and any regulations issued under such applicable Federal law. An individual also will be considered your legal spouse if you reside in a state which recognizes common law marriages, and your common law marriage meets the legal requirements in your state. You must provide a notarized declaration of your common law marriage to the Plan Administrator. Your spouse must be a legal resident of the United States in order to participate in the Plan. A person from whom you've been separated under a legal

separation or divorce decree shall not be considered your spouse.

Proof of Dependent Status

For information about the specific forms of proof required to prove dependent status, please contact your local HR department at Atmos Energy Corporation.

You must give the Claims Administrator and/or Plan Administrator proof that a dependent meets these conditions when requested. You will not be asked to provide proof of a dependent child's disabled status more than once a year. If, upon request, you do not provide adequate proof that a dependent meets the applicable requirements, coverage for the dependent will be terminated.

WHEN COVERAGE STARTS

Your Coverage

You must enroll for coverage under the Plan. Refer to the subsection entitled "**HOW TO ENROLL**" under this "**ELIGIBILITY AND PARTICIPATION**" Section of the Benefit Booklet for information on how to enroll.

Coverage starts on the date you enroll for coverage when you are first eligible to participate, during an Annual Enrollment Period or Special Enrollment Period, or when a Change in Status occurs.

Your dependent's Coverage

You must enroll your dependents for coverage under the Plan. Refer to the subsection entitled "**HOW TO ENROLL**" under this "**ELIGIBILITY AND PARTICIPATION**" Section of the Benefit Booklet for information on how to enroll.

Coverage starts on the latest of:

- The date you become covered;
- The date you acquire your first dependent; or
- The date you enroll your dependent for coverage.

Please see “**Special Enrollment Periods**” under this “**ELIGIBILITY AND PARTICIPATION**” Section for information about the effective date of coverage in the event of a birth, adoption, or placement for adoption.

Qualified Medical Child Support Order

If, as a result of a divorce or legal separation, your child is not otherwise eligible to be covered by the Plan, it may be possible to obtain coverage through a Qualified Medical Child Support Order (“QMCSO”) or a National Medical Support Notice (a “NMSN”). A QMCSO is any judgment, order or decree issued by a court of competent jurisdiction that includes certain information and relates to the medical plan or insurance coverage of a child of a Plan participant. A NMSN is issued by a state or governmental agency and provides for health benefit coverage for a child of a Plan participant. A QMCSO or a NMSN cannot require a plan to provide any type or form of benefit or any option not already provided by the Plan. The QMCSO must specify the name and address of the participant and each alternate recipient, describe the type of coverage to be provided and the period for which the coverage is to be provided, and specify the plan to which the QMCSO applies.

If you or a dependent is required by a medical child support order or NMSN to provide health benefit coverage for any of your children (an alternate recipient), you must submit that order or notice to Human Resources at Atmos Energy for a determination as to whether it is a QMCSO

or a properly completed NMSN (which is deemed to be a QMCSO) as defined in the Omnibus Budget Reconciliation Act of 1993 and the Child Support Performance and Incentive Act of 1998. The order or notice must be submitted within 31 days after the order becomes effective or, if later, within the time for initially enrolling your dependents for coverage. Contact the Plan Administrator for additional information regarding QMCSOs.

If you or a dependent is required by a QMCSO or NMSN to provide health benefit coverage for any of your children, and you are not already enrolled as an employee for health benefit coverage, you must enroll for health benefit coverage at the same time you would enroll your child for coverage in order to comply with the terms of the QMCSO or NMSN.

Special Provision for Newborn Children

You must enroll each of your dependents for dependent coverage if they are to be covered under the Plan. **If you currently have dependent coverage, you must still notify Human Resources at Atmos Energy of the addition of a new dependent within 31 days after you acquire a new dependent (that is within 31 days of the child’s birth, adoption or placement for adoption). You must file a written request with your Employer to deduct the required contributions from your pay for dependent coverage during the first 31 days in order for the child to be a timely enrollee.**

HOW TO ENROLL

You can enroll for coverage by enrolling online via Employee Self-Service. This process authorizes your Employer to deduct the required contributions from your pay. You will be able to enroll during the 31-day period following the date you first become eligible to participate, during an Annual Enrollment Period, a Special

Enrollment Period, or when a Change in Status occurs, as applicable.

You must enroll for employee coverage in order to enroll for dependent coverage. You must enroll each dependent you want covered under the Plan.

Generally, you should enroll your dependents when you enroll for coverage. However, there may be additional time periods during which you can enroll your dependents. Refer to the subsections entitled “**Qualified Medical Child Support Order,**” “**Special Provision for Newborn Children**” and “**Special Enrollment Periods**” under this “**ELIGIBILITY AND PARTICIPATION**” Section for information on other potential dependent enrollment periods.

No person can be covered both as an employee and as a dependent. No person can be covered as a dependent of more than one employee under the Plan.

Annual Enrollment Period

An Annual Enrollment Period is a period of time each year during which you may enroll in one of the options offered under the Plan. The Annual Enrollment Period is agreed on by your Employer. This Annual Enrollment Period occurs once each Calendar Year and you will be notified as to when it is scheduled.

During the Annual Enrollment Period, you will have the right to change your election of the High Deductible, PPO or EPO, and if you are eligible, the Out-of-Area Medical Benefit Options.

You and your eligible dependents must enroll in the same plan.

Special Enrollment Periods

Under certain circumstances, an employee and/or dependent may enroll under a dependent

Special Enrollment Period, a Loss of Coverage Special Enrollment Period, a Medicaid/CHIP Special Enrollment Period, or a Special Enrollment Period to comply with health care reform requirements.

A Loss of Coverage Special Enrollment Period is available to a person who meets each of the following conditions:

- The employee or dependent can enroll under a Loss of Coverage Special Enrollment Period if the employee or dependent was covered under a group health plan or had health insurance coverage at the time coverage under this Plan was previously offered to the employee or dependent; and
- The employee’s or dependent’s prior coverage was one of the following:
 - COBRA continuation which was exhausted; or
 - Non-COBRA coverage which was terminated either as a result of loss of eligibility for the coverage (including as a result of legal separation, divorce, death, termination of employment, or reduction in the number of hours of employment) or employer contributions towards such coverage were terminated.

The employee must request enrollment under this Plan not later than 31 days after the date of the end of the COBRA continuation, termination of coverage, or termination of the Employer contribution. You must provide any proof of the loss of coverage that is requested by the Plan Administrator and/or the Claims Administrator.

A Dependent Special Enrollment Period permits eligible employees and their dependents to take advantage of a Special Enrollment Period under certain circumstances, if they request enrollment on a timely basis. A Dependent Special Enrollment Period is available to eligible

employees and their dependents acquired through marriage, birth, adoption, or placement for adoption. The Dependent Special Enrollment Period is the 31 -day period which begins with the date the person becomes a dependent (i.e. the date of the marriage, birth, adoption or placement for adoption). You must request enrollment within that 31 -day period and provide any proof of the new dependent that is requested by the Plan Administrator and/or the Claims Administrator. If you timely enroll, the effective date for coverage in the event of a birth, adoption, or placement for adoption will be retroactive to the date of the event.

If a subsequent dependent is enrolled, the employee must enroll at the same time if not already covered. In addition, any of the employee's other dependents may be enrolled at the same time, if not already covered, subject to the same enrollment requirements.

A Medicaid/CHIP Special Enrollment Period will be available to eligible employees and their dependents who previously declined Plan coverage and who either (i) lose eligibility for coverage under Medicaid or the Children's Health Insurance Program ("CHIP"), or (ii) become eligible for state assistance through Medicaid or CHIP that helps pay for Plan coverage, provided that enrollment is timely requested. The Medicaid/CHIP Special Enrollment Period is the 60-day period following the date government provided coverage ends, or the date an individual is determined to be eligible for state assistance, as applicable. Enrollment must be requested within the 60-day period.

You should contact the Plan Administrator if you have any questions about the Loss of Coverage, Dependent, or Medicaid/CHIP Special Enrollment Periods.

Late Enrollees

A late enrollee is a person who does not enroll when they are first eligible to enroll in the plan or during a Special Enrollment Period. A late enrollee can enroll only during an Annual Enrollment Period.

PARTICIPANT CONTRIBUTIONS

The coverage under this Plan is contributory. The contribution rates to participate in a specific Plan option and coverage level are subject to change each year based on two elements (1) the cost to administer the Plan and (2) the Plans claim experience. Each Plan Year's rates will be communicated during the Annual Enrollment Period for that Plan Year. The Company employs an outside actuary to develop the required contribution rates using the contracted administrative and projected net claims costs for that Plan Year. The developed rates reflect the Company's cost sharing philosophy for participants - 20% of these costs.

CHANGE OF ELECTION

For information about the specific forms of proof required to prove dependent status, please contact your local HR department at Atmos Energy Corporation.

Additional midyear changes to your Plan elections are permitted only when there is a "Change in Status." You must provide proof of the Change in Status, as requested by the Plan Administrator. While a Change in Status will allow you to enroll or terminate coverage, in general, you cannot make mid-year changes to your Medical Benefit Option elections as a result of a Change in Status.

The following events constitute a Change in Status:

- A change in legal marital status. Events that change an employee's legal marital status,

including marriage, death of spouse, divorce, legal separation, or annulment;

- A change in the number of dependents. Events that change an employee's number of dependents including birth, adoption, placement for adoption, or death of a dependent;
- A change in employment status. A termination or commencement of employment by the employee, spouse, or dependent;
- A change in work schedule. A reduction or increase in hours of employment by the employee, spouse, or dependent, including a switch between part-time and full-time, a strike or lockout, or commencement or return from an unpaid leave of absence;
- A change in dependent status. An event that causes an employee's dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, or any similar circumstance as provided in this Plan; or
- A change in residence or worksite. A change in the place of residence or work of the employee, spouse, or dependent.

You may also be able to make mid-year changes under the Atmos Energy Corporation Flexible Benefits Plan under the following circumstances:

- Significant changes in the cost of your benefit;
- Significant changes in the coverage of your benefit;
- You, your spouse, or your dependent become eligible for COBRA continuation coverage or become eligible (or cease to be eligible) for Medicare or Medicaid; and

- You, your spouse, or your dependent have either a Loss of Coverage or Medicaid/CHIP Special Enrollment Period as described earlier.

A dependent pregnancy is not classified as a Change in Status. This means if you were not enrolled in the Plan or your dependent was not already covered by the Plan, your dependent's pregnancy would not permit you to add coverage or change coverage levels mid-year to add your dependent.

There may be other circumstances that result in a mid-year election change to your benefits. You should review the Atmos Energy Corporation Flexible Benefits Plan Summary Plan Description for more information available from the Plan Administrator on mid-year election changes to your medical benefits.

Consistency Rule

Your revocation of a Plan election during a period of coverage and new election for the remaining portion of the period (referred to below as an "election change") must be consistent with the Change in Status. An election change is consistent with a Change in Status if, and only if:

- The Change in Status results in the employee, spouse, or dependent gaining or losing eligibility for coverage under this Plan or a medical plan of the spouse's or dependent's employer; and
- The election change corresponds with that gain or loss of coverage.

An election change during a Plan Year because of a Change in Status can only be accepted within the first 31 days following the Change in Status (unless the Change in Status gives rise to a Medicaid/CHIP Special Enrollment Period, in which case the enrollment period shall be 60 days). Your

election must follow the Consistency Rule for a Change in Status.

WHEN COVERAGE STOPS

Coverage will stop on the earliest of the following:

- When you stop being an eligible employee (as defined above);
- When you stop making contributions; or
- When the Plan is terminated.

Your dependent's coverage will stop when he is no longer an eligible dependent, or when your coverage stops, if earlier.

CONTRACTING/NON- CONTRACTING FACILITIES

The Claims Administrator has written contracts with many (but not all) Hospitals and Facility Other Providers. Those institutions are Contracting Facilities. An institution without a written contract with the Claims Administrator is a Non-Contracting Facility.

In an emergency situation, the immediate, initial treatment necessary to stabilize the Participant furnished by any Hospital is subject to the benefits provided by the Plan.

PARPLAN

For employees residing in the state of Texas

When you consult a Physician or Professional Other Provider, you should inquire if he participates in the Claims Administrator's *ParPlan*, a simple direct-payment arrangement. If the Physician or Professional Other Provider participates in the *ParPlan*, he agrees to:

- File all claims for you;
- Accept the Claims Administrator's Allowable Amount determination as payment for Medically Necessary services; and
- Not bill you for services over the Allowable Amount determination.

You will be responsible for any applicable Deductibles, Co-Share Amounts, or services that are limited or not covered under the Plan.

If your Physician or Professional Other Provider does not participate in the *ParPlan*, you will be responsible for filing the claims, and you may be billed for charges above the Claims Administrator's Allowable Amount determination. Information on how to file claims is included in the subsection of this Benefit Booklet entitled "**CLAIM FILING**

PROCEDURES" in the "**HOW TO RECEIVE HEALTHCARE BENEFITS**" Section.

Note: For employees residing outside the state of Texas, check with your Physician or Professional Other Provider to determine if he participates as a contracting provider with Blue Cross and Blue Shield.

BLUE CROSS AND BLUE SHIELDS' OTHER SEPARATE FINANCIAL ARRANGEMENTS WITH PROVIDERS

BLUE CARD

Other Blue Cross and Blue Shield Plans outside of Texas ("Host Blue") may have contracts similar to the *ParPlan* contracts described above with certain Providers ("Host Blue Providers") in their service area.

When you receive health care services through BlueCard outside of Texas and from a Provider which does not have a contract with Blue Cross and Blue Shield, the amount you pay for Covered Services is calculated on the lower of:

- The billed charges for your covered services; or
- The negotiated price that the Host Blue passes on to Blue Cross and Blue Shield.

Often, this "negotiated price" will consist of a simple discount which reflects the actual price paid by the Host Blue. Sometimes, however, it is an estimated price that factors into the actual price increases or reductions to reflect aggregate payment from expected settlements, withholds, any other contingent payment arrangements and non-claims transactions with your health care provider or with a specified group of providers. The negotiated price may also be billed charges reduced to reflect an average expected savings with your health care provider or with a specified group of providers. The price that reflects average savings may result in greater variation (more or less) from the actual price paid than will the estimated price. The

negotiated price will also be adjusted in the future to correct for over- or under-estimation of past prices. However, the amount you pay is considered a final price.

Statutes in a small number of states may require the Host Blue to use a basis for calculating liability for covered services that does not reflect the entire savings realized or expected to be realized on a particular claim or to add a surcharge. Should any state statutes mandate your liability calculation methods that differ from the usual BlueCard method noted above or require a surcharge, Blue Cross and Blue Shield would then calculate your liability for any covered health care services in accordance with the applicable state statute in effect at the time you received your care.

SPECIALTY CARE PROVIDERS

Applies to In-Network and Out-of-Network

A wide range of Specialty Care Providers is included in the Network. When you need a specialist's care, In-Network Benefits will be available, but only if you use a Network Provider.

There may be occasions however, when you need the services of an Out-of-Network Provider. This could occur if you have a complex medical problem that cannot be taken care of by a Network Provider.

- If specialty care by an Out-of-Network Provider is needed, In-Network Benefits may still be available if a Network Physician notifies the Claims Administrator, and the Claims Administrator authorizes your visit to an Out-of-Network Provider prior to the visit; otherwise, Out-of-Network Benefits will be paid and the claim will have to be resubmitted for review and adjustment, if appropriate. **For Participants who elect the EPO Medical Benefit Option, no benefits will be paid by the**

Plan for specialty care by an Out-of-Network Provider without prior authorization; or

- If the services you require are covered by this Plan, but not available from Network Providers, In-Network Benefits will be provided when you use Out-of-Network Providers, if prior authorization is received. For more information on prior authorization, refer to the “**PREAUTHORIZATION REQUIREMENTS**” subsection in this “**HOW TO RECEIVE HEALTHCARE BENEFITS**” Section of the Benefit Booklet.

Participants electing the PPO or High Deductible Medical Benefit Options

If you elect to see an Out-of-Network Provider and if the services could have been provided by a Network Provider, only Out-of-Network Benefits will be available.

Participants electing the EPO Medical Benefit Option

Network Benefits for authorized Out-of-Network services will be paid based on the Allowable Amount for Hospitals and Facility Other Providers, and Physicians or Professional Other Providers **not** contracting with BCBSTX (or any other Blue Cross and Blue Shield Plan outside of Texas.) If the Allowable Amount is less than the amount charged by the Provider, you may be billed for the balance. (See Allowable Amount definition.) If you **choose** to see an Out-of-Network Provider without prior authorization, **no benefits will be paid by the Plan.** For more information on prior authorization, refer to the subsection entitled “**PREAUTHORIZATION REQUIREMENTS**” in this “**HOW TO RECEIVE HEALTHCARE BENEFITS**” Section of the Benefit Booklet.

MEDICAL NECESSITY

All services and supplies for which benefits are available under the Plan must be Medically Necessary as determined by the Claims Administrator.

Charges for services and supplies which the Claims Administrator determines are not Medically Necessary will not be eligible for benefit consideration and may not be used to satisfy Deductibles or to apply to the Out-of-Pocket Maximum.

The fact that a Physician has performed or prescribed a procedure or treatment, or the fact that it may be the only treatment for a particular injury, sickness, mental illness or pregnancy does not mean that it is a Medically Necessary service or supply as defined by the Plan. See the “Medically Necessary” definition in the Section of this Benefit Booklet entitled “DEFINITIONS.”

PREAUTHORIZATION REQUIREMENTS

Preauthorization establishes in advance the Medical Necessity of certain care and services covered under this Plan. It ensures that the preauthorized care and services described below will not be denied on the basis of Medical Necessity. **However, preauthorization does not guarantee payment of benefits. Coverage is always subject to other requirements of the Plan, such as limitations and exclusions, payment of contributions, and eligibility at the time care and services are provided.**

Preauthorization is simple. You, your Physician, Provider of services, or a family member calls one of the toll-free numbers listed on the back of your Identification Card. Calls made after working hours or on weekends will be recorded and returned the next working day. A benefits management nurse will follow up with your Provider’s office. In most cases,

preauthorization is made within minutes on the telephone with your Provider’s office.

The following types of services require preauthorization:

- All inpatient admissions;
- Extended Care Expense;
- Home Infusion Therapy;
- All inpatient treatment of Chemical Dependency;
- All inpatient treatment of Mental Health Care (including Serious Mental Illness);
- If you transfer to another facility or to or from a specialty unit within the facility; and
- Out-of-Area coverage.

Preauthorization does not apply to Emergency Care.

Participants electing the PPO or High Deductible Medical Benefit Options

In-Network: In-Network Benefits will be available if you use a Network Provider or Specialty Care Provider. In-Network Providers will preauthorize services for you, when required.

Out-of-Network: If you elect to use Out-of-Network Providers for services and supplies available In-Network, Out-of-Network Benefits will be paid. Failure to preauthorize services will be subject to guidelines described below.

However, if care is not available from Network Providers as determined by the Claims Administrator, and the Claims Administrator authorizes your visit to an Out-of-Network Provider **prior to the visit**, In-Network Benefits may be paid; otherwise, Out-of-Network Benefits will be paid and the claim will have to

be resubmitted for review and adjustment, if appropriate.

Participants electing the EPO Medical Benefit Option

In-Network: Network Providers will preauthorize services for you, when required.

Out-of-Network: If you **choose** to use Out-of-Network Providers for services and supplies available in the Network, **no benefits will be paid under this Plan.**

However, if care is not available from Network Providers, you must seek preauthorization from the Claims Administrator to use an Out-of-Network Provider. You or your Network Provider must contact the Claims Administrator to receive a referral authorization **prior** to use of the Out-of-Network Provider. If you receive the referral authorization, from the Claims Administrator, Network Benefits will be paid based on the Allowable Amount for Out-of-Network Providers. You may be billed for any difference between the Allowable Amount and the amount charged by the Provider. If you fail to request preauthorization for Out-of-Network benefits, **no benefits will be paid by the Plan.**

To request authorization, ask your Network Provider to contact the Claims Administrator, or you may contact Customer Service at the number shown on your Identification Card.

Participants electing the Out-of-Area Medical Benefit Option

If you receive your care in a Contracting Facility and the services have been preauthorized, Out-of-Area Benefits will be available, subject to all Plan provisions. Failure to preauthorize services will be subject to guidelines described below.

Failure to Preauthorize

If preauthorization for *each inpatient Hospital Admission, Extended Care Expense, Home Infusion Therapy, and Chemical Dependency, Mental Health Care (including Serious Mental Illness)*, as described, is not obtained:

- The Claims Administrator will review the Medical Necessity of your treatment prior to the final benefit determination;
- If the Claims Administrator determines the treatment or service is not Medically Necessary, benefits will be denied; or
- If a Hospital Admission or extension for any treatment or service described below is not preauthorized and it is determined that the admission or extension was not Medically Necessary, benefits will be reduced or denied.

Inpatient Admissions

In the case of an elective inpatient admission, the call for preauthorization should be made at least two working days before you are admitted, unless it would delay Emergency Care. Emergency Care never requires preauthorization. Preauthorization is required regardless of whether treatment is provided by a Network, Out-of-Network, or Out-of-Area provider.

When an inpatient admission is preauthorized, a length-of-stay is assigned. The Plan is required to provide a minimum length of stay in a Hospital facility for the following:

- Maternity Care:
 - 48 hours following an uncomplicated vaginal delivery; or
 - 96 hours following an uncomplicated delivery by caesarean section.

- Treatment of Breast Cancer:
 - 48 hours following a mastectomy; or
 - 24 hours following a lymph node dissection.

If you require a longer stay than was first preauthorized, your Provider may seek an extension for the additional days. Benefits will not be available for room and board charges for medically unnecessary days.

Extended Care Expense and Home Infusion Therapy

Preauthorization for Extended Care Expense and Home Infusion Therapy may be obtained by having the agency or facility providing the services contact the Claims Administrator to request preauthorization. The request should be made:

- Prior to initiating Extended Care Expense or Home Infusion Therapy;
- When an extension of the initially preauthorized service is required; and
- When the treatment plan is altered.

The Claims Administrator will review the information submitted prior to the start of Extended Care Expense or Home Infusion Therapy. The Claims Administrator will send a letter to you and the agency or facility confirming preauthorization or denying benefits.

If Extended Care Expense or Home Infusion Therapy is to take place in less than one week, the agency or facility should call the Medical Preauthorization Helpline.

If the Claims Administrator has given notification that benefits for the treatment plan requested will be denied based on information submitted, claims will be denied.

To satisfy all medical preauthorization requirements for Inpatient Hospital Expense, Extended Care Expense, or Home Infusion Therapy, call:

Toll-free: 1-800-528-7264

Inpatient Chemical Dependency, Mental Health Care (including Serious Mental Illness)

All **inpatient** treatment of Chemical Dependency and Mental Health Care (including Serious Mental Illness) should be preauthorized, regardless of whether the treatment is provided by an In-Network, Out-of-Network or Out-of-Area provider.

You or your Provider should contact the Mental Health Helpline for a referral to Network Providers who have entered into a managed care arrangement with BCBSTX to furnish services and supplies for Mental Health Care (including Serious Mental Illness) or treatment of Chemical Dependency. When your services have been preauthorized and are provided by the Network Provider, In-Network Benefits will be available.

To satisfy preauthorization requirements for Mental Health Care (including Serious Mental Illness) or Chemical Dependency, call BCBSTX Toll-free: 1-800-528-7264

CASE MANAGEMENT

Under certain circumstances, the Plan allows the Claims Administrator the flexibility to offer benefits for expenses which are not otherwise Eligible or Covered Expenses. The Claims Administrator, at its sole discretion, may offer such benefits if:

- The Participant, his family, and the Physician agree;
- Benefits are cost effective; and

- The Claims Administrator anticipates future expenditures for Eligible or Covered Expenses that may be reduced by such benefits.

Any decision by the Claims Administrator to provide such benefits shall be made on a case-by-case basis. The case coordinator for the Claims Administrator will initiate case management in appropriate situations.

CLINICAL TRIALS

The Plan will not:

- Deny your participation in a clinical trial;
- Deny (or limit or impose additional conditions on) the coverage of “routine patient costs” (see below) for items and services furnished in connection with participation in a clinical trial; or
- Discriminate against you on the basis of your participation in a clinical trial,

provided that you meet the following requirements:

- You are eligible to participate in a clinical trial according to the clinical trial protocol with respect to treatment of cancer or other life-threatening disease or condition; and
- Your participation in such clinical trial would be appropriate based upon your eligibility to participate according to the clinical trial protocol (i) as concluded by the referring health care professional who is a participating health care provider in the clinical trial; or (ii) as established by medical and scientific information provided by you.

For purposes of this section, “routine patient costs” include all services and supplies consistent with the coverage provided under the

Plan that are typically covered for someone who is not enrolled in a clinical trial, but do not include the investigational item, device or service itself, services and supplies that are provided solely to satisfy data collection and analysis needs and that are not used in the direct clinical management of the patient, or a service that is clearly inconsistent with widely accepted and established standards of care for a particular diagnosis.

For purposes of this section, “clinical trial” means an “approved clinical trial” as defined in Section 2709 of the Public Health Service Act.

INTERNAL CLAIM PROCEDURES

Filing of Claims Required

Notice of Claim

You must give written notice to the Claims Administrator within 12 months, or as soon as reasonably possible, after any Participant receives services for which benefits are provided under the Plan.

Claim Forms

Claim forms for filing Proof of Loss are available on the Atmos Energy intranet and may also be obtained by calling customer service at 1-866-314-0266.

The Claims Administrator for the Plan must receive claims prepared and submitted in the proper manner and form, in the time required, and with the information requested before it can consider any claim for payment of benefits.

Who Files Claims

Providers that contract with the Claims Administrator and some other health care Providers (such as *ParPlan* Providers in the state of Texas) will submit your claims directly to the Claims Administrator for services provided to you or any of your covered dependents. At the time services are provided, inquire if the Provider will file claim forms for

you. To assist Providers in filing your claims, you should carry your Identification Card with you.

Contracting Providers

When you receive treatment or care from a Provider or Covered Drugs dispensed from a Pharmacy that contracts with the Claims Administrator, you will generally not be required to file claim forms. The Provider will usually submit the claims directly to the Claims Administrator for you.

Non-Contracting Providers

When you receive treatment or care from a health care Provider or Covered Drugs dispensed from a Pharmacy that does not contract with the Claims Administrator, you may be required to file your own claim forms. Some Providers, however, will do this for you. If the Provider does not submit claims for you, refer to the subsection of this Benefit Booklet entitled **“Participant-Filed Claims”** in this **“HOW TO RECEIVE HEALTHCARE BENEFITS”** Section for instruction on how to file your own claim forms.

Mail Service Prescription Drug Program

When you receive Covered Drugs dispensed through the Mail Service Prescription Drug Program, you must complete and submit the mail service prescription drug claim form to the address on the claim form. Additional information may be obtained from Human Resources at Atmos Energy, from the BCBSTX website, www.bcbstx.com, or by calling the Customer Service Helpline at 1-866-314-0266.

Participant-Filed Claims

Medical Claims

If your Provider does not submit your claims, you will need to submit them to the Claims Administrator using a subscriber-filed claim

form provided by the Plan. You can obtain copies of the claim form from Human Resources at Atmos Energy, from the BCBSTX website (www.bcbstx.com) or by calling the Customer Service Helpline at 1-866-314-0266.

Follow the instructions on the reverse side of the form to complete the claim. Remember to file each Participant’s expenses separately because any Deductibles and other provisions are applied to each Participant separately. Include itemized bills from the health care Providers, labs, etc., printed on their letterhead and showing the services performed, dates of service, charges, and name of the Participant involved.

Prescription Drug Claims

When you receive Covered Drugs dispensed from a Non-Participating Pharmacy, a Prescription Reimbursement Claim Form must be submitted. This form can be obtained from Human Resources at Atmos Energy, from the BCBSTX website, bcbstx.com, or by calling the Customer Service Helpline at 1-866-314-0266.

This claim form, accompanied by an itemized bill obtained from the Pharmacy showing the prescription services you received, should be mailed to the address shown below or on the claim form.

Instructions for completing the claim form are provided on the back of the form. You may need to obtain additional information, which is not on the receipt from the pharmacist, to complete the claim form.

Bills for Covered Drugs should show the name, address and telephone number of the Pharmacy, a description and quantity of the drug, the prescription number, the date of purchase and, the name of the Participant using the drug.

Visit the BCBSTX Website for subscriber-filed claim forms and other useful information

www.bcbstx.com

Where to Mail Completed Claim Forms

Medical Claims

Blue Cross and Blue Shield of Texas
Claims Division
P. O. Box 660044
Dallas, Texas 75266-0044

Prescription Drug Claims

Blue Cross and Blue Shield of Texas
c/o Prime Therapeutics LLC
P. O. Box 64812
St. Paul, MN 55164-0812

Who Receives Payment

Benefit payments will be made directly to contracting Providers when they bill the Claims Administrator. Written agreements between the Claims Administrator and some Providers may require payment directly to them.

Any benefits payable to you, if unpaid at your death, will be paid to your surviving spouse, as beneficiary. If there is no surviving spouse, then the benefits will be paid to your estate.

Except as provided in the subsection entitled “ASSIGNMENT AND PAYMENT OF BENEFITS” in the “GENERAL INFORMATION” Section of this Benefit Booklet, rights and benefits under the Plan are not assignable, either before or after services and supplies are provided.

Benefit Payments to a Managing Conservator

Benefits for services provided to your minor dependent child may be paid to a third party if:

- The third party is named in a court order as managing or possessory conservator of the child; and
- The Claims Administrator has not already paid any portion of the claim.

In order for benefits to be payable to a managing or possessory conservator of a child, the managing or possessory conservator must submit to the Claims Administrator, with the claim form, proof of payment of the expenses and a certified copy of the court order naming that person the managing or possessory conservator.

The Claims Administrator for the Plan may deduct from its benefit payment any amounts it is owed by the recipient of the payment. Payment to you or your Provider, or deduction by the Plan from benefit payments of amounts owed to it will be considered in satisfaction of its obligations to you under the Plan.

An explanation of benefits summary is sent to the participant, showing what has been paid.

When to Submit Claims

All claims for benefits under the Plan must be properly submitted to the Claims Administrator within twelve (12) months of the date that services or supplies are received. Claims not submitted and received by the Claims Administrator within twelve (12) months after that date will not be considered for payment of benefits except in the absence of legal capacity.

Receipt of Claims by the Claims Administrator

A claim will be considered received by the Claims Administrator for processing upon actual delivery to the administrative office of the Claims Administrator in the proper manner and form and with all of the information required. If the claim is not complete, it may be denied or the Claims Administrator may contact either you or the Provider for the additional information.

After processing the claim, the Claims Administrator will notify the Participant by way of an explanation of benefits summary.

BENEFIT DETERMINATIONS

Urgent Claims that Require Immediate Action

Urgent care claims or appeals are those claims or appeals that require notification or approval prior to receiving medical care, where a delay in treatment as a result of the application of the time periods for making non-urgent care determinations could seriously jeopardize you or your dependent's life or health or ability to regain maximum function or, in the opinion of a physician with knowledge of you or your dependent's medical condition could cause severe pain that cannot be adequately managed without the care or treatment that is the subject of the claim.

In the case of an urgent care claim, the Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) as soon as possible, taking into account the medical exigencies, but not later than 72 hours after receipt of the claim by the Plan, unless you fail to provide sufficient information to determine whether, or to what extent, benefits are covered or payable under the Plan. In the case of such a failure, the Claims Administrator shall notify you as soon as possible, but not later than 24 hours after receipt of the claim by the Plan, of the specific information necessary to complete the claim. You shall be afforded a reasonable amount of time, taking into account the circumstances, but not less than 48 hours, to provide the specified information. The Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) as soon as possible, but in no case later than 48 hours after the earlier of (i) the Plan's receipt of the specified information, or (ii) the end of the period afforded you to provide the specified additional information.

A denial notice will comply with the requirements set forth below.

Pre-Service Claims

Pre-service claims or appeals are those claims or appeals that require notification or approval prior to receiving medical care.

In the case of a pre-service claim, the Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) within a reasonable period of time appropriate to the medical circumstances, but not later than 15 days after receipt of the claim by the Plan. This period may be extended one time by the Plan for up to 15 days, provided that the Claims Administrator both determines that such an extension is necessary due to matters beyond the control of the Plan and notifies you, prior to the expiration of the initial 15-day period, of the circumstances requiring the extension of time and the date by which the Plan expects to render a decision. If such an extension is necessary due to your failure to submit the information necessary to decide the claim, the notice of extension shall specifically describe the required information, and you shall be afforded at least 45 days from receipt of the notice within which to provide the specified information. In the case of your failure to follow the Plan's procedures for filing a pre-service claim, you shall be notified of the failure and the proper procedures to be followed in filing a claim for benefits as soon as possible, but not later than 5 days (24 hours in the case of a failure to file a claim involving urgent care) following the failure. Notification may be oral, unless you request written notification. This paragraph applies only in the case of a failure by you to file a claim with the Claims Administrator that names a specific claimant, a specific medical condition or symptom, and a specific treatment, service or product for which approval is requested.

A denial notice will comply with the requirements set forth below.

Post-Service Claims

Post-service claims or appeals are those claims or appeals that are not pre-service claims or

appeals and are filed for payment of benefits after medical care has been received.

In the case of a post-service claim, the Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) within a reasonable period, but not later than 30 days after receipt of the claim. This period may be extended one time by the Plan for up to 15 days, provided that the Claims Administrator both determines that such an extension is necessary due to matters beyond the Plan's control and notifies you, prior to the expiration of the initial 30-day period, of the circumstances requiring the extension of time and the date by which the Plan expects to render a decision. If such an extension is necessary due to your failure to submit the information necessary to decide the claim, the notice of extension shall specifically describe the required information, and you shall be afforded at least 45 days from receipt of the notice within which to provide the specified information.

A denial notice will comply with the requirements set forth below.

Concurrent Care Claims

If the Plan has approved an ongoing course of treatment to be provided over a period of time or number of treatments, then any reduction or termination by the Plan of such course of treatment (other than by Plan amendment or termination) before the end of such period of time or number of treatments shall constitute an adverse benefit determination. The Claims Administrator shall notify you of the adverse benefit determination at a time sufficiently in advance of the reduction or termination to allow you to appeal and obtain a determination on review of that adverse benefit determination before the course of treatment is reduced or terminated. Any request to extend the course of treatment beyond the period of time or number of treatments that is a claim involving urgent care shall be decided as soon as possible, taking

into account the medical exigencies, and the Claims Administrator shall notify you of the benefit determination (whether adverse or not) within 24 hours after receipt of the claim by the Plan, provided that any such claim is made to the Plan at least 24 hours prior to the expiration of the prescribed period of time or number of treatments. Any request to extend the course of treatment beyond the period of time or number of treatments that is not or is no longer a claim involving urgent care shall be considered a new claim and decided according to post-service or pre-service timeframes, whichever applies.

Denial Notification Requirements

In the event a claim for benefits is denied or the Claims Administrator otherwise makes an adverse benefit determination as defined in the U.S. Department of Labor regulations regarding claims procedures, the Claims Administrator shall provide you with written or electronic notification of such adverse benefit determination. The notification shall be written in a manner calculated to be understood by you and shall include the following:

- The specific reason or reasons for the adverse determination;
- Reference to the specific Plan provision on which the determination is based;
- A description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary;
- A description of the Plan's review procedures, and as applicable, a description of the Plan's expedited review process for claims involving urgent care, and the time limits applicable to such procedures;
- A statement of the claimant's right to bring a civil action under ERISA Section 502(a) following an adverse benefit determination

on review, and contact information for the office of health insurance consumer assistance or ombudsman, as applicable, established to assist individuals with internal claims and appeals and external review procedures;

- Any specific internal rule, guideline, protocol or other similar criterion relied upon in making the adverse determination or a statement that such rule, guideline, protocol or other similar criterion was relied upon and that a copy of such rule, guideline, protocol or other similar criterion will be provided free of charge to the claimant upon request;
- If the adverse benefit determination is based on a medical necessity or experimental treatment or similar exclusion or limit, either an explanation of the scientific or clinical judgment for the determination, applying the terms of the Plan to the claimant's medical circumstances or a statement that such explanation will be provided free of charge upon request;
- Information necessary to identify the claim, (including the date of service, healthcare provider, claim amount (if applicable), and a statement describing availability upon request, of the diagnosis code and its meaning and treatment code and its meaning);
- The reason or reasons for the adverse benefit determination including the denial code and its corresponding meaning, as well as a description of the Plan's standard, if any, that used in denying the claim; and
- A description of available internal appeals and external review processes, including information regarding how to initiate an appeal.

In the case of an adverse benefit determination concerning a claim involving urgent care, the notice described in the preceding paragraph may be provided to you orally within the time frame described above, provided that a written or electronic notification is furnished to you not later than 3 days after the oral notification.

If your claim has been denied and you do not agree with the denial, you must submit your claim for review by following the Claims Review Procedure described below.

INTERNAL CLAIMS REVIEW PROCEDURES

Upon the denial of your claim for benefits, if you disagree with the denial, in order to preserve legal remedies that may be available to you, you or your duly authorized representative acting on your behalf must file a claim for review in writing with the Plan Administrator (all references to you will include your duly authorized representative for the remainder of this section). You must file a claim for review not later than 180 days following receipt of a notification of an adverse benefit determination. You may submit written comments, documents, records and other information relating to the claim for benefits in connection with the claim for review, and the review will take into account all such comments, documents, records and other information submitted by you relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination.

In addition, you may submit additional evidence and testimony in support of your claim for review and if any new evidence is provided by the Plan or any new rationale is considered by the Claims Administrator in making the decision, you must receive notice of such new evidence and new rationale and have an opportunity to respond. You must respond within the time period during which the Claims Administrator is considering your appeal.

You shall be provided, upon request and free of charge, reasonable access to, and copies of, all documents, records and other information relevant to the claimant's claim for benefits.

In conducting its review, the Plan Administrator will not afford deference to the initial adverse benefit determination, and the review will be conducted by an appropriate individual who is neither the individual who made the adverse benefit determination nor the subordinate of such individual. In deciding a claim for review that is based in whole or in part on a medical judgment, including determinations with regard to whether a particular treatment, drug or other item is Experimental/Investigational or not Medically Necessary or appropriate, the Plan Administrator shall consult with a health care professional who has appropriate training and experience in the field of medicine involved in the judgment. Any such health care professional engaged for purposes of a consultation shall be an individual who is neither an individual who was consulted in connection with the adverse benefit determination that is the subject of review, nor the subordinate of any such individual. The Plan Administrator will provide you with the identification of medical or vocational experts whose advice was obtained on behalf of the Plan in connection with your adverse benefit determination, without regard to whether the advice was relied upon in making the benefit determination. Further, in the case of a claim involving urgent care (whether an appeal on a claim involves urgent care requiring the expedited handling procedures is determined by the nature of the claim at the time of the appeal), the Plan Administrator will provide for an expedited review process pursuant to which your request for an expedited review may be submitted orally or in writing, and all necessary information, including the Plan's benefit determination, shall be transmitted between the Plan and you by telephone, facsimile or other available similarly expeditious method.

In the case of an urgent care appeal, the Plan Administrator shall notify you of the Plan's benefit determination on review as soon as possible, taking into account the medical exigencies, but not later than 72 hours after receipt of the claimant's request for review.

In the case of a pre-service appeal, the Plan Administrator shall notify you of the Plan's benefit determination on review within a reasonable period of time appropriate to the medical circumstances, but not later than 30 days after receipt by the Plan of your request for review.

In the case of a post-service appeal, the Plan Administrator shall notify the claimant of the Plan's benefit determination on review within a reasonable period of time, but not later than 60 days after receipt by the Plan of the claimant's request for review.

The Plan Administrator shall provide you with written or electronic notification of the Plan's benefit determination on review. In the event of an adverse benefit determination on review, the notification shall be written in a manner calculated to be understood by you and shall include the following:

- The specific reason or reasons for the adverse determination;
- Reference to the specific Plan provisions on which the benefit determination is based;
- A statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records and other information relevant to the claimant's claim for benefits;
- A statement describing any voluntary appeal procedures offered by the Plan, including information on how to initiate a voluntary appeal, and the claimant's right to obtain the information about such procedures,

- A description of the external review processes, including information on how to initiate an external review;
- A statement of the claimant's right to bring an action under ERISA Section 502(a);
- Contact information for the office of health insurance consumer assistance or ombudsman, as applicable, established to assist individuals with internal claims and appeals and external review procedures;
- Any specific internal rule, guideline, protocol or other similar criterion relied upon in making the adverse determination or a statement that such rule, guideline, protocol or other similar criterion was relied upon and that a copy of such rule, guideline, protocol or other similar criterion will be provided free of charge to the claimant upon request;
- If the adverse benefit determination is based on a medical necessity or experimental treatment or similar exclusion or limit, either an explanation of the scientific or clinical judgment for the determination, applying the terms of the Plan to the claimant's medical circumstances or a statement that such explanation will be provided free of charge upon request;
- Information necessary to identify the claim (including the date of service, healthcare provider, claim amount, and a statement describing availability upon request, of the diagnosis code and its meaning and treatment code and its meaning);
- The reason or reasons for the adverse benefit determination including the denial code and its corresponding meaning, as well as a description of the Plan's standard, if any, that used in denying the claim, including a discussion of the decision;

- A statement that reads as follows: "You and your plan may have other voluntary alternative dispute resolution options, such as mediation. One way to find out what may be available is to contact your local U.S. Department of Labor Office and your State insurance regulatory agency."

A claimant is not required to file more than one appeal of an adverse benefit determination prior to bringing a civil action under ERISA Section 502(a).

EXTERNAL CLAIM PROCEDURES

Request for Standard External Review

If you disagree with the final adverse benefit determination on your claim for review, your next step in having such decision reviewed requires you to request an external independent review from the Plan.

External review will be available with respect to claims for medical benefits. However, a reduction, termination, or failure to provide for a benefit based on a determination that you fail to meet eligibility requirements under the Plan is not eligible for external review. In addition, unless and until the issuance of official guidance to the contrary, external review only applies to (1) an adverse benefit determination that involves medical judgment (including, but not limited to, those based on medical necessity, appropriateness, health care setting, level of care, or effectiveness of a covered benefit; or a determination that a treatment is experimental or investigational), as determined by the external reviewer; and (2) a rescission of coverage (whether or not the rescission has any effect on any particular benefit at that time).

You may only file a request for external review if you file such request within four months of the date you received the Plan's final adverse benefit determination on your claim for review.

Your request for an external appeal must be filed with:

Blue Cross and Blue Shield of Texas
Claims Division
P.O. Box 660044
Dallas, TX 75266-0044

Review and Preliminary Determination of Eligibility for External Review for a Standard External Review

The Plan Administrator must review such request and respond to you within five (5) business days of receipt of such request for a standard review with a determination of whether your request for external review is eligible for external review. A request is eligible for external review if it meets all of the following four requirements during the preliminary review.

- 1) the claimant is or was covered by the Plan at the time the health care item or service in question was provided;
- 2) the adverse benefit determination or final adverse benefit determination does not relate to whether the claimant satisfied the Plan's eligibility requirements;
- 3) the claimant has exhausted the Plan's internal appeal process, unless the claimant is not required to exhaust the internal appeal process under the interim final regulations at 29 CFR § 2590.715-2719 (final as of January 1, 2017); and
- 4) the claimant has provided all the information and forms required to process an external review.

Preliminary Notice Regarding Eligibility for Standard External Review

Within one business day after the Plan Administrator completes the preliminary review, the Plan must issue a written notice to the

claimant and such notice must include the reasons the requested appeal is not eligible for external review if the request was complete but not eligible for external review and must also provide contact information for the Employee Benefit Security Administration (toll-free number 866-444-EBSA (3272)). If the request for external review was not eligible because it was not complete, the notice must include a description of the information necessary to complete the request for external review and permit the claimant to submit such information by the later of 48 hours after the claimant receives the notice or by the end of the four month period during which external review must be requested.

Standard External Review

The Plan must rotate its assignment of claims for external review to an independent review organization that is one of the at least three independent review organizations retained by the Plan to conduct external reviews and which is due to receive the claim on the Plan's rotational basis established to ensure independence. The external independent review organization must conduct a full review of the file, applicable plan provisions and any material submitted as required by applicable guidance and in compliance with the independent review organization's contract with the Plan. The independent review organization shall conduct such review on a de novo basis without deference to the plan's decision.

Within four business days after the independent review organization is assigned, the Plan shall provide the documents and information considered by the Plan in making its decision. If the independent review organization receives any new evidence or information, it shall provide such information to the Plan and the Plan may reconsider its decision. If the Plan changes its decision upon reconsideration, it must notify the claimant and the independent review organization of its new decision within

one business day of making such decision. The independent review organization must then terminate its review.

The independent review organization shall provide the claimant and Plan with a written notice of its decision within 45 days of the date on which the independent review organization received the request for external review. Such notice shall include all information required by applicable guidance.

Upon a Plan's receipt of an independent review organization's final external review determination reversing the Plan's determination, the Plan shall immediately provide coverage or payment for the claim.

Request for Expedited External Review

An expedited external review shall be provided:

(1) If a claimant receives an adverse benefit determination on a medical condition for which the time frame for completion of an expedited internal appeal would seriously jeopardize the life or health of the claimant or would jeopardize the claimant's ability to regain maximum function and the claimant has filed a request for an expedited internal appeal, or

(2) If the claimant received a final internal adverse benefit determination and the claimant has a medical condition where the timeframe for completion of a standard external review would seriously jeopardize the life or health of the claimant or would jeopardize the claimant's ability to regain maximum function, or

(3) If the final adverse benefit determination concerns an admission, availability of care, continued stay, or health care item or service for which the claimant received emergency services, but has not been discharged since receiving such emergency services.

Upon receipt of a request for expedited external review, the Plan shall determine if the request satisfies the requirements to be eligible for a standard external review (under Review and Preliminary Determination of Eligibility for External Review for a Standard External Review above) and must immediately send the claimant a notice of such preliminary determination of eligibility.

If the request for expedited external review is approved, the Plan shall assign the claim to an external reviewer in accordance with its standard procedures for assigning claims to external reviewers (see "Standard External Review" above) and must transmit all necessary documents and information considered by the Plan in making its final internal adverse benefit determination or adverse benefit determination to the assigned independent review organization electronically, by telephone, facsimile or any other available expeditious method. The assigned independent review organization must consider the expedited request under its standard review procedures on a de novo basis. The independent review organization must provide the Plan and claimant notice of the final external review decision as expeditiously as the claimant's medical condition or circumstances require but in no event more than 72 hours after the independent review organization received the request for expedited external review. If such notice is not in writing, within 48 hours of the date the notice is provided, the independent review organization must provide a written confirmation of its decision to the claimant and the Plan.

Legal Actions

If you want to bring a legal action against the Plan Administrator or the Claims Administrator, you must do so within three years from the expiration of the time period in which a request for reimbursement must be submitted, or you lose any rights to bring such an action against

the Plan Administrator or the Claims Administrator.

You cannot bring any legal action against the Plan Administrator or the Claims Administrator for any other reason unless you first complete all the steps in the appeal process described in this document. After completing that process, if you want to bring a legal action against the Plan Administrator or the Claims Administrator, you must do so within three years of the date you are notified of the final decision on the appeal, or you lose any rights to bring such an action against the Plan Administrator or the Claims Administrator.

ELIGIBLE OR COVERED EXPENSES

This portion of the Plan provides benefits for three major categories of Eligible or Covered Expenses:

- *Inpatient Hospital Expenses;*
- *Medical-Surgical Expenses;* and
- *Extended Care Expenses.*

This “**MEDICAL BENEFITS PROVIDED**” Section generally explains the medical benefits that are available under the Plan. Please remember to refer to the “**DEFINITIONS**” Section of this Benefit Booklet for a description of terms such as *Inpatient Hospital Expense*, *Medical-Surgical Expense*, and *Extended Care Expense*.

Refer to the “**MEDICAL LIMITATIONS AND EXCLUSIONS**” Section of this Benefit Booklet for a description of limitations and exclusions under the Plan, including limitations and exclusions that may apply to otherwise Eligible or Covered Expenses.

Wherever Schedule of Coverage is mentioned, please refer to the Schedule at the beginning of this Benefit Booklet.

Your benefits are calculated on a Calendar Year benefit period basis unless otherwise stated. At the end of a Calendar Year, a new benefit period starts for each Participant.

CHANGES IN BENEFITS

Changes to covered benefits will apply to all services provided to each Participant under the Plan.

Benefits for Eligible or Covered Expenses incurred during an admission in a Hospital or Facility Other Provider that begins before the change will be those benefits in effect on the day of admission.

BENEFITS FOR INPATIENT HOSPITAL EXPENSE

Among those expenses normally included under *Inpatient Hospital Expense* as defined in this Benefit Booklet are intensive and coronary care units, operating room, lab and x-ray, and blood. Please note that if you are confined in a private room, only the Hospital’s average semiprivate room rate is allowed as *Inpatient Hospital Expense*. Remember, each Hospital Admission requires preauthorization.

The benefit percentage of your total eligible *Inpatient Hospital Expense* in excess of any Deductible indicated on your Schedule of Coverage is the Plan’s obligation. The remaining unpaid *Inpatient Hospital Expense* including any Deductible is your obligation to pay. This amount will be applied to the Co-Share Amount.

BENEFITS FOR MEDICAL-SURGICAL EXPENSE

The following services are included under *Medical-Surgical Expense* as defined in this Benefit Booklet:

- Physician services;
- Services of Professional Other Providers;
- Speech and hearing services;
- Diagnostic x-ray and laboratory examinations;
- Prosthetic Appliances; and
- Home Infusion Therapy.

Remember that certain services require preauthorization, and any Deductibles and Co-Share Amounts shown on your Schedule of Coverage will also apply.

The benefit percentages of your total eligible *Medical-Surgical Expense* shown on your

Schedule of Coverage in excess of your Co-Share Amount and any Deductible shown are the Plan's obligation. The remaining unpaid *Medical-Surgical Expense* in excess of the Co-Share Amount and any Deductible is your obligation to pay.

To calculate your benefits, subtract any Deductibles from your total eligible *Medical-Surgical Expense* and then multiply the difference by the benefit percentage shown on your Schedule of Coverage. Most remaining unpaid *Medical-Surgical Expense* including the Deductible is your Co-Share Amount.

BENEFITS FOR EXTENDED CARE EXPENSE

If shown on your Schedule of Coverage, the Deductible will apply. Any unpaid *Extended Care Expense* in excess of the benefit maximums shown on your Schedule of Coverage will not be applied to any Co-Share Amount.

Any charges incurred as Home Health Care or home Hospice Care for drugs (including antibiotic therapy) and laboratory services will not be *Extended Care Expense* but will be considered *Medical-Surgical Expense*.

Services and supplies for *Extended Care Expense*:

1. For Skilled Nursing Facility:

- All usual nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
- Room and board and all routine services, supplies, and equipment provided by the Skilled Nursing Facility; and
- Physical, occupational, speech, and respiratory therapy services by licensed therapists.

2. For Home Health Care:

- Part-time or intermittent nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
- Part-time or intermittent home health aide services which consist primarily of caring for the patient;
- Physical, occupational, speech, and respiratory therapy services by licensed therapists; and
- Supplies and equipment routinely provided by the Home Health Agency.

Benefits will **not** be provided for Home Health Care for the following:

- Food or home delivered meals;
- Social case work or homemaker services;
- Services provided primarily for Custodial Care;
- Transportation services;
- Home Infusion Therapy; or
- Durable medical equipment.

3. For Home Hospice Care:

- Part-time or intermittent nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
- Part-time or intermittent home health aide services which consist primarily of caring for the patient;
- Physical, speech, and respiratory therapy services by licensed therapists; and

- Homemaker and counseling services routinely provided by the Hospice agency, including bereavement counseling.
4. For Facility Hospice Care:
- All usual nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
 - Room and board and all routine services, supplies, and equipment provided by the Hospice facility; and
 - Physical, speech, and respiratory therapy services by licensed therapists.

OTHER BENEFIT PROVISIONS

Benefits available under this “**OTHER BENEFIT PROVISIONS**” subsection are generally determined on the same basis as for other *Inpatient Hospital Expense*, *Medical-Surgical Expense*, and *Extended Care Expense*, except to the extent described in this subsection. Benefits will be determined as indicated on your Schedule of Coverage. Remember that certain services require preauthorization and that any Co-Share Amounts and Deductibles shown on your Schedule of Coverage will also apply.

1. ***Benefits for Treatment of Complications of Pregnancy***

Benefits for Eligible or Covered Expenses incurred for treatment of Complications of Pregnancy will be determined on the same basis as treatment for any other sickness. Dependent children will be eligible for benefits for treatment of Complications of Pregnancy.

2. ***Benefits for Maternity Care***

Benefits for Eligible or Covered Expenses incurred for Maternity Care will be determined on the same basis as for any other treatment of sickness, except to the extent covered as preventive care. Dependent

children will be eligible for Maternity Care benefits.

Services and supplies incurred by a Participant for delivery of a child shall be considered Maternity Care and are subject to all provisions of the Plan.

The Plan provides coverage for inpatient care for the mother and newborn child in a health care facility for a minimum of:

- 48 hours following an uncomplicated vaginal delivery; and
- 96 hours following an uncomplicated delivery by caesarean section.

Inpatient Hospital Expense incurred by the mother for delivery of a child will not include charges for routine well-baby nursery care of the newborn child during the mother’s Hospital Admission for the delivery. These charges will be considered *Inpatient Hospital Expense* of the child and will be subject to the benefits provisions and benefit maximums as described elsewhere in this “**MEDICAL BENEFITS PROVIDED**” Section.

Statement of Rights Under the Newborns’ and Mothers’ Health Protection Act

Under federal law, group health plans and health insurance issuers offering group health insurance coverage generally may not restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a delivery by caesarean section. However, the plan or issuer may pay for a shorter stay if the attending provider (e.g., your physician, nurse midwife, or physician assistant), after consultation with the mother, discharges the mother or newborn earlier.

Also, under federal law, plans and issuers may not set the level of benefits or out-of-pocket costs so that any later portion of the 48-hour (or 96-hour) stay is treated in a manner less favorable to the mother or newborn than any earlier portion of the stay.

In addition, a plan or issuer may not, under federal law, require that a physician or other health care provider obtain authorization for prescribing a length of stay of up to 48 hours (or 96 hours). However, to use certain providers or facilities, or to reduce your out-of-pocket costs, you may be required to obtain a preauthorization for benefits. For information on preauthorization, refer to the subsection entitled “**PREAUTHORIZATION REQUIREMENTS**” in the “**HOW TO RECEIVE HEALTHCARE BENEFITS**” Section of this Benefit Booklet.

3. ***Benefits for Mental Health Care (including Serious Mental Illness) and Chemical Dependency Treatment***

Benefits for *Inpatient Hospital Expense* and *Medical-Surgical Expense* for Mental Health Care (including Serious Mental Illness) and for treatment of Chemical Dependency are available as indicated.

NOTE: Refer to the subsection entitled “**PREAUTHORIZATION REQUIREMENTS**” in the “**HOW TO RECEIVE HEALTHCARE BENEFITS**” Section of this Benefit Booklet to determine what services require preauthorization.

The Plan may use state guidelines to administer benefits for treatment of Chemical Dependency.

Inpatient treatment of Chemical Dependency must be provided in a Chemical Dependency Treatment Center. Benefits for the medical management of acute life-threatening intoxication (toxicity) in a Hospital will be available on the same basis as for sickness

generally as described under the “**BENEFITS FOR INPATIENT HOSPITAL EXPENSE**” subsection in this “**MEDICAL BENEFITS PROVIDED**” Section of this Benefit Booklet.

Medically Necessary treatment of Chemical Dependency and/or Mental Health Care (including Serious Mental Illness) in a Psychiatric Day Treatment Facility, a Crisis Stabilization Unit or Facility, or a Residential Treatment Center for Children and Adolescents in lieu of Hospitalization will be considered *Inpatient Hospital Expense*. *Inpatient Hospital Expense* benefit percentages for this Plan as shown on your Schedule of Coverage will apply.

Mental health benefits include, but are not limited to: assessment, diagnosis, treatment planning, medication management, individual, family and group psychotherapy, psychological education, psychological testing.

Additional Eligible or Covered Expenses specific to mental disorder treatment are listed below. These additional Eligible or Covered Expenses are subject to the same requirements as Eligible or Covered Expenses described above.

Additional Eligible or Covered Expenses

- Licensed counselor services of a licensed counselor for mental disorder treatments.
- Treatment Center Services, including:
 - Room and board; and
 - Other services and supplies.

Exclusions and limitations that apply to this benefit are described in the “**MEDICAL**

LIMITATIONS AND EXCLUSIONS”

Section of this Benefit Booklet.

To the extent applicable, the Plan will comply with the Mental Health Parity and Addiction Equity Act (“MHPAEA”). The Plan shall be construed and administered in accordance with Section 712 of ERISA and the regulations and other authority promulgated thereunder by the appropriate governmental authority.

4. *Benefits for Emergency Care and Treatment of Accidental Injury*

The Plan provides coverage for medical emergencies wherever they occur. Examples of medical emergencies are unusual or excessive bleeding, broken bones, acute abdominal or chest pain, unconsciousness, convulsions, difficult breathing, suspected heart attack, sudden persistent pain, severe or multiple injuries or burns, and poisonings.

If reasonably possible, contact your Network Physician before going to the Hospital emergency room. He can help you determine if you need Emergency Care and recommend that care. If not reasonably possible to contact your Network Physician, go to the nearest emergency facility, whether or not the facility is in the Network. A Co-payment may be required if you go to a Hospital emergency room.

Whether you require Hospitalization or not, you should notify your Network Physician within 48 hours, or as soon as reasonably possible, of any emergency medical treatment so he can recommend the continuation of any necessary medical services.

All treatment received during the first 48 hours following the onset of a medical emergency will be eligible for In-Network Benefits. After 48 hours, In-Network Benefits will be available only if you use Network Providers or you are receiving Emergency

Care. If after the first 48 hours of treatment following the onset of a medical emergency you are no longer receiving Emergency Care and can safely be transferred to the care of a Network Provider but are treated by an Out-of-Network Provider, only Out-of-Network Benefits will be available.

Benefits for Eligible or Covered Expenses incurred for treatment of an Accidental Injury will be considered on the same basis as any other sickness.

5. *Benefits for Preventive Care*

Without limiting any other benefits described in this “**OTHER BENEFIT PROVISIONS**” subsection, benefits are available for *Medical-Surgical Expense* incurred for:

- Well-baby care;
- Routine physical examinations;
- Hearing examinations, including benefits as provided under *Benefits for Screening Test for Hearing Impairment*;
- Preventive supplies or services with a rating of A or B as recommended by the United States Preventive Services Task Force;
- Routine immunizations for children, adolescents, and adults recommended by the Advisory Committee on Immunization Practices of the Centers for Disease Control and Prevention and adopted by the Director of the Centers for Disease Control and Prevention, including benefits as provided under *Benefits for Childhood Immunizations*;
- With respect to infants, children, and adolescents, preventive care and screenings recommended by the Health Resources and Services Administration (HRSA); and

- With respect to women, preventive care and screening recommended by HRSA, including:
 - Well-woman visits;
 - Screening for gestational diabetes;
 - HPV testing;
 - Counseling for sexually transmitted infections;
 - Counseling and screening for HIV;
 - Breastfeeding support, supplies, and counseling; and
 - Screening and counseling for interpersonal and domestic violence.

The complete list of preventive care covered under the Plan can be found at <http://www.hhs.gov/healthcare/facts-and-features/fact-sheets/preventive-services-covered-under-aca/index.html>.

Benefits are not available for *Inpatient Hospital Expense* or *Medical-Surgical Expense* for routine physical examinations performed on an inpatient basis, except for the initial examination of a newborn child.

Benefits for preventive care services will be determined for Physician office visits, diagnostic lab and x-rays.

Injections for allergies are not considered immunizations under this benefit provision.

Benefits for preventive care are not subject to any Co-payment or Deductible.

6. ***Benefits for Screening Test for Hearing Impairment***

Benefits are available for Eligible or Covered Expenses incurred by a dependent child:

- For a screening test for hearing loss from birth through the date the child is 30 days old; and

- Necessary diagnostic follow-up care related to the screening test from birth through the date the child is 24 months.

7. ***Benefits for Childhood Immunizations***

Benefits for *Medical-Surgical Expense* incurred by a dependent child for childhood immunizations from birth through the date the child turns six years of age will be determined at 100% of the Allowable Amount. Benefits are available for:

- Diphtheria;
- Hemophilus influenza type b;
- Hepatitis B;
- Measles;
- Mumps;
- Pertussis;
- Polio;
- Rubella;
- Tetanus;
- Varicella; and
- Any other immunization that is required by law for the child.

Injections for allergies are not considered immunizations under this benefit provision.

8. ***Benefits for Mammography Screening***

If a Participant incurs a *Medical-Surgical Expense* for a screening by low-dose mammography for the presence of occult breast cancer, benefits will be determined on the same basis as for other *Medical-Surgical Expense*, except to the extent covered as preventive care. Notwithstanding the foregoing, preventive and diagnostic mammograms will be covered at 100% under the PPO and EPO benefit options.

9. ***Benefits for Cosmetic, Reconstructive, or Plastic Surgery***

Eligible or Covered Expenses for Cosmetic, Reconstructive, or Plastic Surgery will be the same as for treatment of any other sickness for the following services only:

- Treatment provided for the correction of defects incurred in an Accidental Injury sustained by the Participant, but only if initial treatment is sought within 24 hours of the Accidental Injury;
- Treatment provided for reconstructive surgery following cancer surgery;
- Surgery performed on a newborn child for the treatment or correction of a congenital defect;
- Surgery performed on a dependent child (other than a newborn child) under the age of 19 for the treatment or correction of a congenital defect other than conditions of the breast;
- Reconstruction of the breast on which mastectomy has been performed; surgery and reconstruction of the other breast to achieve a symmetrical appearance; and prostheses and treatment of physical complications, including lymphedemas, at all stages of the mastectomy; and
- Reconstructive surgery performed on a dependent child under the age of 19 due to craniofacial abnormalities to improve the function of, or attempt to create a normal appearance of an abnormal structure caused by congenital defects, developmental deformities, trauma, tumors, infections, or disease.

10. *Benefits for Gender Transition and Gender Identity Medical Care Services*

Eligible or Covered Expenses include Medically Necessary charges for the diagnosis, treatment, and procedures associated with gender transition and gender identity services for Plan participants who are at least 18 years old. For more information about Eligible or Covered Expenses for gender transition and gender identity services,

please call the Customer Service Helpline at 1-866-314-0266 or Atmos Energy Corporation's Benefits Office at 972-855-4032.

11. *Benefits for Dental Services*

If a Participant incurs Eligible or Covered Expenses for dental services, benefits will be the same as for treatment of any other sickness.

Benefits are provided only for:

- Covered Oral Surgery;
- Services provided to a newborn child which are necessary for treatment or correction of a congenital defect; and
- The correction of damage caused solely by external, violent Accidental Injury to healthy, unrestored natural teeth and supporting tissues but only if initial treatment is sought within 24 hours of the Accidental Injury and limited to treatment provided within 24 months of the initial treatment. An injury sustained as a result of biting or chewing shall not be considered an Accidental Injury.

Except as excluded in the “**MEDICAL LIMITATIONS AND EXCLUSIONS**” Section of this Benefit Booklet, any other expenses for dental services for which a Participant incurs *Inpatient Hospital Expense* for a Medically Necessary Hospital Admission, will be determined as described in the subsection entitled “**BENEFITS FOR INPATIENT HOSPITAL EXPENSE**” in this “**MEDICAL BENEFITS PROVIDED**” Section of this Benefit Booklet.

12. *Benefits for Organ and Tissue Transplants*

Subject to the conditions described below, benefits for covered services and supplies provided to a Participant (donor and/or recipient) by a Hospital, Physician, or Other

Provider related to an organ or tissue transplant will be determined as follows, but only if:

- The transplant procedure is not Experimental/Investigational in nature;
- Donated human organs or tissue are used;
- The recipient is a Participant under the Plan (benefits are also available to the donor who is a Participant under the Plan);
- The transplant procedure is preauthorized as provided below;
- The Participant meets all of the criteria established by the Claims Administrator; and
- The Participant meets all of the protocols established by the Hospital in which the transplant is performed.

Covered services and supplies “related to” an organ or tissue transplant include, but are not limited to, x-rays, laboratory, chemotherapy, radiation therapy, prescription drugs, and complications arising from such transplant.

Benefits are available and will be determined on the same basis as any other sickness when the transplant procedure is for the following:

- Liver;
- Heart;
- Heart - Lung (heart and one lung or heart and both lungs);
- Kidney;
- Cornea;
- Lung; and
- Bone Marrow.

Covered services and supplies include services and supplies provided for the:

- Evaluation of organs or tissues including, but not limited to, the determination of tissue matches;
- Removal of organs or tissues from deceased donors; and
- Transportation and storage of donated organs or tissues.

No benefits are available for a Participant for the following services or supplies:

- Living and/or travel expenses of the live donor or recipient;
- Donor search and acceptability testing of potential living donors;
- Expenses related to maintenance of life for purposes of organ or tissue donation; or
- Purchase of the organ or tissue.

Preauthorization is required for any organ or tissue transplant and is the process by which the Medical Necessity of the transplant and the length of stay of the admission is approved or denied. Preauthorization does not guarantee payment of a claim but does ensure that payment for the covered room and board charges for the preauthorized length of stay will not be denied on the basis of Medical Necessity.

At the time of preauthorization, the Claims Administrator will assign a length-of-stay for the admission. Upon request, the length-of-stay may be extended if the Claims Administrator determines that an extension is Medically Necessary.

No benefits are available for any organ or tissue transplant procedure (or the services performed in preparation for, or in conjunction with, such procedure) which the

Claims Administrator considers to be Experimental/Investigational.

Coverage for travel related benefits for organ transplants must comply with certain IRS guidelines. Pursuant to these guidelines, there is a \$50 per day/per person limit on lodging and meals will not be covered unless the transplant is provided in a Hospital or similar facility.

13. ***Benefits for Detection and Prevention of Osteoporosis***

If a Participant is a *Qualified Individual*, benefits will be determined on the same basis as any other sickness, except to the extent covered as preventive care, for medically accepted bone mass measurement for the detection of low bone mass and to determine a Participant's risk of osteoporosis and fractures associated with osteoporosis.

Qualified Individual means:

- A postmenopausal woman not receiving estrogen replacement therapy;
- An individual with:
 - Vertebral abnormalities;
 - Primary hyperparathyroidism; or
 - A history of bone fractures; or
- An individual who is:
 - Receiving long-term glucocorticoid therapy; or
 - Being monitored to assess the response to or efficacy of an approved osteoporosis drug therapy.

14. ***Benefits for Certain Tests for Detection of Prostate Cancer***

If a male Participant incurs *Medical-Surgical Expense* for diagnostic medical procedures incurred in conducting an annual medically recognized diagnostic examination for the detection of prostate cancer, benefits will be provided only for a:

- Physical examination for the detection of prostate cancer; and
- Prostate-specific antigen test used for the detection of prostate cancer for each male under the Plan.

15. ***Benefits for Speech and Hearing Services***

Benefits are available for the services of a Physician or Professional Other Provider to restore loss of or correct an impaired speech or hearing function. Benefits for Eligible or Covered Expenses incurred for hearing aids is limited to two hearing aids per thirty-six (36) month period.

16. ***Benefits for Treatment of Acquired Brain Injury***

Benefits for Eligible or Covered Expenses incurred for Medically Necessary treatment of an acquired brain injury will be determined on the same basis as treatment for any other physical condition.

Eligible or Covered Expenses include the following services as a result of and related to an acquired brain injury:

- Cognitive rehabilitation therapy;
- Cognitive communication therapy;
- Neurocognitive therapy and rehabilitation;
- Neurobehavioral, neurophysiological, neuro-psychological, and psycho-physiological testing or treatment;
- Neurofeedback therapy;
- Remediation;
- Post-acute transition services; and
- Community reintegration services.

17. **Benefits for Tests for Detection of Colorectal Cancer**

Except to the extent covered as preventive care, benefits for *Medical-Surgical Expense* incurred for a diagnostic, medically recognized screening examination for the detection of colorectal cancer, including:

- A fecal occult blood test performed annually and a flexible sigmoidoscopy performed every five years; or
- A colonoscopy.

Notwithstanding the foregoing, preventive and diagnostic colonoscopies will be covered at 100% under the EPO and PPO benefit options.

18. **Benefits for Treatment of Diabetes**

Benefits are available and will be determined on the same basis as any other sickness for those Medically Necessary items for *Diabetes Equipment* and *Diabetes Supplies* (for which a Physician or Professional Other Provider has written an order) and *Diabetic Management Services/Diabetes Self-Management Training*. Such items, when obtained for a *Qualified Participant*, shall include but not be limited to the following:

a. *Diabetes Equipment*

- (1) Blood glucose monitors (including noninvasive glucose monitors and monitors designed to be used by blind individuals);
- (2) Insulin pumps (both external and implantable) and associated appurtenances, which include:
 - Insulin infusion devices;
 - Batteries;
 - Skin preparation items;
 - Adhesive supplies;
 - Infusion sets;
 - Infusion cartridges;

- Durable and disposable devices to assist in the injection of insulin; and
- Other required disposable supplies;

(3) Insulin infusion devices; and

(4) Podiatric appliances, including up to two pairs of therapeutic footwear per Calendar Year, for the prevention of complications associated with diabetes.

b. *Diabetes Supplies*

(1) Test strips for blood glucose monitors;

(2) Visual reading and urine test strips and tablets for glucose, ketones and protein;

(3) Lancets and lancet devices;

(4) Insulin and insulin analog preparations;

(5) Injection aids, including devices used to assist with insulin injection and needleless systems;

(6) Biohazard disposable containers;

(7) Insulin syringes;

(8) Prescriptive and non-prescriptive oral agents for controlling blood sugar levels; and

(9) Glucagon emergency kits.

NOTE: *Insulin and insulin analog preparations, insulin syringes necessary for self-administration, prescriptive and non-prescriptive oral agents will be covered under the Prescription Drug Program.*

Repairs and necessary maintenance of insulin pumps not otherwise provided for under the manufacturer's warranty or purchase agreement, rental fees for pumps during the

repair and necessary maintenance of insulin pumps, neither of which shall exceed the purchase price of a similar replacement pump.

As new or improved treatment and monitoring equipment or supplies become available and are approved by the U. S. Food and Drug Administration (FDA), such equipment or supplies may be covered if determined to be Medically Necessary and appropriate by the treating Physician or Professional Other Provider who issues the written order for the supplies or equipment.

c. *Medical-Surgical Expense* provided for the nutritional, educational, and psychosocial treatment of the *Qualified Participant*. Such *Diabetic Management Services/Diabetes Self-Management Training* for which a Physician or Professional Other Provider has written an order to the Participant or caretaker of the Participant are limited to the following when rendered by or under the direction of a Physician.

Initial and follow-up instruction concerning:

- (1) The physical cause and process of diabetes;
- (2) Nutrition, exercise, medications, monitoring of laboratory values and the interaction of these in the effective self-management of diabetes;
- (3) Prevention and treatment of special health problems for the diabetic patient;
- (4) Adjustment to lifestyle modifications; and
- (5) Family involvement in the care and treatment of the diabetic patient. The family will be included in certain sessions of instruction for the patient.

Diabetes Self-Management Training for the *Qualified Participant* will include the development of an individualized management plan that is created for and in collaboration with the *Qualified Participant* (and/or his or her family or caretaker) to understand the care and management of diabetes, including nutritional counseling and proper use of *Diabetes Equipment* and *Diabetes Supplies*.

A *Qualified Participant* means an individual eligible for coverage under this Plan who has been diagnosed with (a) insulin dependent or non-insulin dependent diabetes, (b) elevated blood glucose levels induced by pregnancy, or (c) another medical condition associated with elevated blood glucose levels.

19. *Benefits for Early Detection of Cardiovascular Disease*

Benefits will be determined on the same basis as any other sickness for a *Medical-Surgical Expense* incurred for one of the following Medically Necessary noninvasive screening tests for atherosclerosis and abnormal artery structure and function:

- Computed tomography (CT) scanning measuring coronary artery calcifications; or
- Ultrasonography measuring carotid intima-media thickness and plaque.

This benefit is available to each Participant who is either (i) a male older than forty-five (45) years of age and younger than seventy-six (76) years of age, or (ii) a female older than fifty-five (55) years of age and younger than seventy-six (76) years of age. The Participant must be diabetic or have a risk of developing coronary heart disease based on a score derived using the Framingham Heart Study coronary prediction algorithm that is intermediate or higher.

20. *Benefits for Autism Spectrum Disorder*

Benefits will be determined on the same basis as any other sickness for a *Medical-Surgical Expense* incurred for generally recognized services prescribed in relation to Autism Spectrum Disorder by the Participant's Physician or qualifying behavioral health practitioner in a treatment plan recommended by such Physician or behavioral health practitioner. For purposes of this provision, generally recognized services may include services such as:

- Evaluation and assessment services;
- Applied behavioral analysis;
- Behavioral training and behavior management;
- Speech therapy;
- Occupational therapy;
- Physical therapy; or
- Medications or nutritional supplements used to address symptoms of Autism Spectrum Disorder.

Employee Assistance Program

The Plan Administrator has contracted with Magellan to coordinate care for personal problems under the Employee Assistance Program (EAP). Magellan works to ensure treatment is provided by qualified providers at the proper level of care. By doing so, Magellan helps to keep out-of-pocket expenses as low as possible. Magellan contracts with licensed counselors, certified social workers, clinical psychologists, psychiatrists, and psychiatric facilities.

Employee Assistance Program Benefits

EAP is a benefit offered to employees and their dependents to help them address personal problems.

During your assessment visit, the counselor will try to determine the underlying reasons for your problem and develop a treatment plan. If the

problem cannot be adequately resolved with the additional EAP visits, the EAP counselor may recommend other qualified specialists to help you. You are allowed up to six (6) visits per Calendar Year when you contact Magellan. Depending on your needs, you may be referred to the mental health network prior to the completion of six visits. Therefore, when you need more assistance than is available through the EAP, your mental health benefits are there to help resolve Medically Necessary, longer-term chronic or acute mental health or chemical dependency problems.

If you or a dependent has a psychiatric problem, you can call Magellan at the number listed on your ID card. Magellan is available to take calls 24 hours a day.

If children under age 18 call Magellan, the procedures involved in accessing a counselor will be explained. However, without a signed release of parental consent, Magellan will not discuss educational needs or enter into any problem resolution. Magellan will, however, give children suggestions on how to approach their parents and encourage them to do so.

Magellan's telephone is answered by trained intake specialists under the direction of a full-time psychiatric medical director.

These specialists will listen to your problem and ask a few questions so they can match you with an EAP counselor. Then they will give you all the information you need to discuss your situation in person. If your symptoms require Hospitalization, Magellan will arrange for an emergency evaluation or Hospital Admission.

By providing prepaid professional assessment and short-term counseling, the EAP helps address almost any type of crisis or concern, including:

Personal Problems	Emotional Problems
Depression	Aging
Family	Terminal Illness
Children	Legal
Adolescent	Persistent Anxiety,

Emotional/Drug Abuse	Stress, Worries or Fears
Alcohol	Marriage/Divorce
Drugs	Premarital
Codependency	Disabilities in Children
Sexual Addiction	Work-related Problems
Eating Disorders	Gambling
Bed-wetting	Learning Disabilities
Loneliness	Budget/Credit
Sleep Problems	Smoking/Nicotine
Rape or Battered Spouse	Grief/Loss

Confidentiality

Magellan's services are completely confidential. Magellan is bound by the same laws of confidentiality as physicians.

Cost of EAP

Atmos Energy pays the full cost of the EAP as a benefit to you; therefore, there is no charge to you for EAP evaluation, and up to six counseling visits with a Magellan EAP counselor.

WHAT IS NOT COVERED UNDER THE MEDICAL BENEFIT

The Plan does not provide medical benefits for any of the treatments, services or supplies described below. However, some of the exclusions described below may be covered as a prescription drug benefit available under the Plan.

1. Any services or supplies which are not Medically Necessary and essential to the diagnosis or direct care and treatment of a sickness, injury, condition, disease, or bodily malfunction; or any Experimental/ Investigational services and supplies.
2. Any portion of a charge for a service or supply that is in excess of the Allowable Amount as determined by the Claims Administrator.
3. Any services or supplies provided in connection with an occupational sickness or an injury sustained in the scope of and in the course of any employment whether or not benefits are, or could upon proper claim be, provided under the Workers' Compensation law.
4. Any services or supplies for which benefits are, or could upon proper claim be, provided under any present or future laws enacted by the Legislature of any state, or by the Congress of the United States, or any laws, regulations or established procedures of any county or municipality; provided, however, that this exclusion shall not be applicable to any coverage held by the Participant for Hospitalization and/or medical-surgical expenses which is written as a part of or in conjunction with any automobile casualty insurance policy.
5. Any services or supplies provided for reduction mammoplasty, except when Medically Necessary.
6. Any services or supplies for which a Participant is not required to make payment or for which a Participant would have no legal obligation to pay in the absence of this or any similar coverage, except services or supplies for treatment of mental illness or mental retardation provided by a tax supported institution.
7. Any services or supplies provided by a person who is related to the Participant by blood or marriage.
8. Any services or supplies provided for injuries sustained:
 - As a result of war, declared or undeclared, or any act of war; or
 - While on active or reserve duty in the armed forces of any country or international authority.
9. Any charges:
 - Resulting from the failure to keep a scheduled visit with a Physician or Professional Other Provider;
 - For completion of any insurance forms; or
 - For acquisition of medical records.
10. Room and board charges incurred during a Hospital Admission for diagnostic or evaluation procedures unless the tests could not have been performed on an outpatient basis without adversely affecting the Participant's physical condition or the quality of medical care provided.
11. Any services or supplies provided before the patient is covered as a Participant hereunder or any services or supplies provided after the termination of the Participant's coverage.

12. Any services or supplies provided for Dietary and Nutritional Services, except as may be provided under the Plan for:
 - Preventive care;
 - An inpatient nutritional assessment program provided in and by a Hospital and approved by the Claims Administrator; or
 - Benefits for Treatment of Diabetes as described in the subsection entitled **“OTHER BENEFIT PROVISIONS”** in the **“MEDICAL BENEFITS PROVIDED”** Section of this Benefit Booklet.
13. Any services or supplies provided for Custodial Care.
14. Any services or supplies provided for orthognathic surgery except when medically necessary after the Participant’s 19th birthday. Orthognathic surgery includes, but is not limited to, correction of congenital, developmental or acquired maxillofacial skeletal deformities of the mandible and maxilla.
15. Any items of Medical-Surgical Expense incurred for dental care and treatments, dental surgery, or dental appliances, except as provided for in the subsection entitled **“OTHER BENEFIT PROVISIONS”** in the **“MEDICAL BENEFITS PROVIDED”** Section of this Benefit Booklet.
16. Any services or supplies provided for Cosmetic, Reconstructive, or Plastic Surgery, except as provided for in the subsection entitled **“OTHER BENEFIT PROVISIONS”** in the **“MEDICAL BENEFITS PROVIDED”** Section of this Benefit Booklet.
17. Any services or supplies provided for:
 - Treatment of myopia and other errors of refraction, including refractive surgery;
 - Orthoptics or visual training;
 - Eyeglasses or contact lenses, provided that intraocular lenses shall be specific exceptions to this exclusion; or
 - Examinations for the prescription or fitting of eyeglasses or contact lenses.
18. Except as specifically included as an Eligible or Covered Expense, any Medical Social Services; any outpatient family counseling and/or therapy, bereavement counseling, vocational counseling, or Marriage and Family Therapy and/or counseling.
19. Any occupational therapy services which do not consist of traditional physical therapy modalities and which are not part of an active multi-disciplinary physical rehabilitation program designed to restore lost or impaired body function.
20. Travel, whether or not recommended by a Physician or Professional Other Provider, except for local ground ambulance service or air ambulance service otherwise covered under the Plan, except treatment as determined Medically Necessary by the Claims Administrator’s case management.
21. Any services or supplies provided for reduction of obesity or weight, including surgical procedures, even if the Participant has other health conditions which might be helped by a reduction of obesity or weight, except:
 - As determined Medically Necessary; or
 - Obesity counseling covered under the Plan as preventive care.
22. Any services or supplies provided primarily for:

- Environmental Sensitivity;
 - Clinical Ecology or any similar treatment not recognized as safe and effective by the American Academy of Allergists and Immunologists; or
 - Inpatient allergy testing or treatment.
23. Any services or supplies provided as, or in conjunction with, chelation therapy, except for treatment of acute metal poisoning.
24. Any services or supplies provided for, in preparation for, or in conjunction with:
- Sterilization reversal (male or female);
 - Gender transition or Gender identity services for Plan participants who have not attained 18 years of age;
 - Gender transition or Gender identity services that are not Medically Necessary for Plan participants of any age;
 - Sexual dysfunction;
 - In vitro fertilization; or
 - Promotion of fertility through extra-coital reproductive technologies including, but not limited to, artificial insemination, intrauterine insemination, super ovulation uterine capacitation enhancement, direct-intraperitoneal insemination, trans-uterine tubal insemination, gamete intrafallopian transfer, pronuclear oocyte stage transfer, zygote intrafallopian transfer, and tubal embryo transfer.
25. Any services or supplies for routine foot care, such as:
- The cutting or removal of corns or callouses, the trimming of nails (including mycotic nails) and other hygienic and preventive care maintenance in the realm of self-care, such as cleaning and soaking the feet, the use of skin creams to maintain skin tone of both ambulatory or bedfast patients;
 - Any services performed in the absence of localized illness, injury, or symptoms involving the foot;
 - Any treatment of a fungal (mycotic) infection of the toenail in the absence of:
 - (1) Clinical evidence of mycosis of the toenail;
 - (2) Compelling medical evidence that documents the patient either:
 - (a) Has a marked limitation of ambulation requiring active treatment of the foot; or
 - (b) In the case of a nonambulatory patient, has a condition that is likely to result in significant medical complications in the absence of such treatment; and
 - Excision of a nail without using an injectable or general anesthetic.
26. Any prescription antiseptic or fluoride mouthwashes, mouth rinses, or topical oral solutions or preparations; any Retin-A or pharmacologically similar topical drugs.
27. Any smoking cessation products available without a prescription, including, but not limited to, nicotine gum and nicotine patches above the limits described in the “**MEDICAL BENEFITS PROVIDED**” Section of this Booklet.
28. Any services or supplies not specifically defined as Eligible or Covered Expenses in this Plan.

29. Any services or supplies provided for the following treatment modalities:

- Acupuncture;
- Video fluoroscopy;
- Intersegmental traction;
- Surface EMGs;
- Manipulation under anesthesia; and
- Muscle testing through computerized kinesiology machines such as Isostation, Digital Myograph and Dynatron.

30. Any benefits in excess of any specified maximums.

PRESCRIPTION DRUG BENEFITS

Benefits are payable for Covered Drugs under all plan options. Certain Covered Drugs require prior authorization by a pharmacist or Physician from the Claims Administrator or its designee.

The eligible employee or covered dependent must be covered under this Prescription Drug Benefit when the prescription is filled.

Prescription drugs are covered through Prime Therapeutics.

HIGH DEDUCTIBLE MEDICAL BENEFIT OPTION

Notwithstanding anything herein to the contrary, Participants enrolled in the High Deductible Medical Benefit Option will be responsible for paying 100% of the cost of Prescription Drugs (other than toward preventative maintenance Prescription Drugs). Amounts paid for Prescription Drugs will count toward the Participant's Deductible and Out-of-Pocket Maximum. Preventive maintenance Prescription Drugs (as determined by the Claims Administrator) will be covered the same as Prescription Drugs available under the other Medical Benefit Options. Amounts a Participant pays toward preventative maintenance Prescription Drugs shall count toward the Out-of-Pocket Maximum. Once the Out-of-Pocket Maximum has been met, both preventative maintenance Prescription Drugs and non-preventative maintenance Prescription Drugs shall be covered at 100%.

MEDICAL BENEFIT OPTION OTHER THAN THE HIGH DEDUCTIBLE MEDICAL BENEFIT OPTION

How Co-payment Amounts Apply

Retail Pharmacy: 25% Co-payment for all medical plans for a **30-Day Supply** of Generic and Preferred Brand Name Prescription Drugs

and 35% Co-payment for all medical plans for a **30-Day Supply** of Non-Preferred Brand Name Prescription Drugs.

Mail Service Pharmacy: 25% Co-payment for all medical plans for a **90-Day Supply** of Generic and Preferred Brand Name Prescription Drugs and 35% Co-payment for all medical plans for a **90-Day Supply** of Non-Preferred Brand Name Prescription Drugs.

Per-Prescription Minimum and Maximum Co-payment Amounts

There is a Per-Prescription Maximum Co-payment Amount imposed on each Covered Drug. Furthermore, for Preferred Brand Name Prescription Drugs and Non-Preferred Brand Name Prescription Drugs there is also a Per-Prescription Minimum Co-payment Amount imposed. The applicable Per-Prescription Minimum and Maximum Co-payments are specified in the Schedule of Coverage at the beginning of this Booklet.

Network Pharmacy

When a Network Pharmacy is used, you pay the Co-payment up to the Per-Prescription Maximum Co-payment Amount for the type of drug, as set forth in the applicable chart (i.e., 30 day or 90 Day Supply).

For example, if a covered person orders a 30 Day Supply of a Preferred Brand Name Covered Drug which costs \$100, since the 25% Co-payment (\$25) is less than the Per-Prescription Maximum Co-payment Amount (\$75), the covered person pays the \$25 Co-payment. On the other hand, if the cost of the Preferred Brand Name Covered Drug had been \$320, the 25% Co-payment (\$80) is more than the Per-Prescription Maximum Co-payment Amount, so the covered person would only have to pay \$75 (the amount of the Per-Prescription Maximum Co-payment Amount).

Out-of-Network Pharmacy

When an Out-of-Network Pharmacy is used, you must pay for the entire cost of each prescription at the time it is filled. Then you must submit a claim. Benefits are payable at the predominant contracted reimbursement rate (including any sales tax) for Network Pharmacies minus the applicable Co-payment amount.

Mail Service Network Pharmacy

If the Mail Service Pharmacy is used, the covered person must pay the Co-payment amount.

There is no coverage for prescription drugs dispensed by an Out-of-Network Mail Service Pharmacy.

Supply Limits

Retail Pharmacy

If the prescription drug is dispensed by a retail Pharmacy, the following limits apply:

- Up to a 30 Day Supply of a prescription drug, unless adjusted based on the drug manufacturer's packaging size. Some products may be subject to additional supply limits adopted by the Claims Administrator. A list of current additional supply limits may be obtained from the Claims Administrator.
- A one cycle supply of an oral contraceptive. Up to three cycles can be purchased at one time if a Co-payment (if not a Generic Covered Drug) is paid for each cycle supplied.

Mail Service Pharmacy

If the prescription drug is dispensed by the Mail Service Pharmacy, the supply limit is up to a 90 Day Supply of a prescription drug, unless adjusted based on the drug manufacturers packaging size or any additional supply limits adopted by the Claims Administrator. A list of current supply limits may be obtained from the Claims Administrator.

How The Prescription Drug Program Works

When you need a Prescription Order filled, you can elect to go to a Participating Pharmacy or a Non-Participating Pharmacy or use the Mail Service Prescription Drug Program.

Participating Pharmacy

When you go to a Participating Pharmacy:

- Present your Identification Card to the pharmacist along with your Prescription Order;
- Provide the pharmacist with the birth date and relationship of the patient;
- Sign the insurance claim log; and
- Pay the appropriate Co-payment for each Covered Drug filled or refilled.

The Participating Pharmacy will take care of the rest.

Participating Pharmacies have agreed not to bill you for any Covered Drug expenses in excess of:

- The appropriate Co-payment amounts; and
- Any pricing differences that may apply.

If you are unsure whether a Pharmacy is a Participating Pharmacy, you may contact the

Customer Service Helpline telephone number shown in this Benefit Booklet or on your Identification Card. **You must present your Identification Card to your Participating Pharmacy in order to receive full Plan benefits.**

Non-Participating Pharmacy

If you have a Prescription Order filled at a Non-Participating Pharmacy, you must pay the Pharmacy the full amount of its bill and submit to the Claims Administrator a claim form and itemized receipt verifying that the prescription was filled. The Plan will reimburse you for Covered Drugs equal to:

- 80% of the Allowable Amount;
- Less any applicable Pharmacy Deductible;
- Less the appropriate Co-payment amount; and
- Less any pricing differences that may apply.

Mail Service Prescription Drug Program

Your Employer has chosen to provide a Mail Service Prescription Program to you and your covered dependents. Any pricing differences, as explained in the subsection “**How Co-Payment Amounts Apply**” in this “**PRESCRIPTION DRUG PROGRAM**” Section will also apply.

When you mail your Prescription Orders to the address provided on the *Mail Service Prescription Drug Program Claim Form*, you must send in your payment. If you need assistance in determining the amount of your payment, you may either contact the Customer Service Helpline for assistance or send the amount of payment you determine will be needed.

If you send an incorrect payment amount for the Covered Drug dispensed, you will: (a) receive a credit if the payment is too much; or (b) be

billed for the appropriate amount if it is not enough.

YOUR IDENTIFICATION CARD

The Identification Card you received is the key to your use of the Plan. It tells Participating Pharmacies that you are entitled to prescription drug benefits under the Prescription Drug Program. Participating Pharmacies are not permitted to file claims with the Claims Administrator unless you present the Identification Card with your Prescription Order.

You may print a temporary Identification Card as soon as your coverage is effective. To print an Identification Card, go to www.BCBSTX.com, and follow the instructions for logging in.

Note: If you do not have your Identification Card, you must pay your Participating Pharmacy directly for your prescription charges. You must then file a claim with the Claims Administrator. You will then be reimbursed for your payments less the appropriate Co-payment amount, and any applicable pricing difference.

Please remember that any time a change in your family takes place it may be necessary for a new Identification Card to be issued to you. (Refer to the subsections entitled “**CHANGE OF ELECTION**” and “**HOW TO ENROLL**” in the “**ELIGIBILITY AND PARTICIPATION**” Section of this Benefit Booklet for additional instructions when changes are made). Upon receipt of the change information, the Claims Administrator will issue a new Identification Card.

Unauthorized, Fraudulent, Improper, or Abusive Use of Identification Cards

The unauthorized, fraudulent, improper, or abusive use of Identification Cards issued to you and your covered family members will include, but not be limited to, the following actions, when intentional:

- Use of the Identification Card prior to your Effective Date;
- Use of the Identification Card after your date of termination of coverage under the Plan;
- Obtaining prescription drugs or other benefits for persons not covered under the Plan;
- Obtaining prescription drugs or other benefits which are not covered under the Plan;
- Obtaining Covered Drugs for resale or for use by any person other than the person for whom the Prescription Order is written, even though the person is otherwise covered under the Plan;
- Obtaining Covered Drugs without a Prescription Order or through the use of a forged or altered Prescription Order;
- Obtaining quantities of prescription drugs in excess of Medically Necessary or prudent standards of use or in circumvention of the quantity limitations of the Plan;
- Obtaining prescription drugs using Prescription Orders for the same drugs from multiple Providers; and
- Obtaining prescription drugs from multiple Pharmacies through use of the same Prescription Order.

The fraudulent or intentionally unauthorized, improper, or abusive use of Identification Cards by any Participant can result in, but is not limited to, the following sanctions being applied to all Participants covered under your coverage:

- Denial of benefits;
- Cancellation of coverage under the Plan for all Participants under your coverage;
- Limitation on the use of Identification Card to one designated Participating Pharmacy of your choice;
- Recoupment from you or any of your covered family members of any benefit payments made;
- Pre-approval of drug purchases for all Participants receiving benefits under your coverage; and
- Notice to proper authorities of potential violations of law or professional ethics.

Other unauthorized, improper, or abusive use of Identification Cards by any Participant can result in, but is not limited to, the following sanctions being applied to all Participants covered under your coverage:

- Limitation on the use of Identification Card to one designated Participating Pharmacy of your choice;
- Recoupment from you or any of your covered family members of any benefit payments made; and
- Pre-approval of drug purchases for all Participants receiving benefits under your coverage.

WHAT THE PRESCRIPTION DRUG PROGRAM COVERS

The Plan will provide benefits for those Covered Drugs prescribed for your use by your Provider which require a valid Prescription Order before they can be sold to you, and which are required by law to have a label stating "Caution - Federal Law Prohibits Dispensing Without a Prescription." These drugs are commonly called Legend Drugs. As new drugs are approved by the Food and Drug Administration (FDA), such drugs, unless the intended use is specifically excluded under the Plan, are eligible for benefits. Notwithstanding the foregoing, subject to applicable supply limitations, the Plan covers over-the-counter contraceptives and tobacco cessation medications, provided that they are prescribed by your Provider.

Generic Covered Drugs

You are encouraged to select Generic Covered Drugs when your prescribing Provider and pharmacist feel it is safe to do so and where state or federal laws permit.

Injectable Drugs

Injectable drugs for subcutaneous self-administration are also covered under the Plan. You are responsible for any Co-payment amounts, and pricing differences that may apply. Injectable drugs include, but are not limited to, insulin and Imitrex.

The Day Supply of disposable syringes and needles you will need for self-administered injections will be limited on each occasion dispensed to amounts appropriate to the dosage amounts of covered injectable drugs actually prescribed and dispensed, but cannot exceed 100 syringes and needles per Prescription Order in a 30-day period.

Tobacco Cessation Medications

The Plan covers without cost-sharing:

- Screening for tobacco use; and
- For those who use tobacco products, at least two tobacco cessation attempts per year. For this purpose, covering a cessation attempt includes coverage for:
 - Four tobacco cessation counseling sessions of at least 10 minutes each (including telephone counseling, group counseling and individual counseling) without prior authorization; and
 - All Food and Drug Administration (FDA)-approved tobacco cessation medications (including both prescription and over-the-counter medications) for a 90-day treatment regimen when prescribed by a health care provider without prior authorization.

Prescribed Contraception

The Plan covers prescribed contraceptive methods and counseling without cost-sharing. No cost sharing (including Co-Payment) for all medical plans for a 30-Day or 90-Day Supply of Generic Covered Drugs that are prescribed contraceptive methods. The Plan will cover Brand Name Drugs without cost sharing if a Generic Covered Drug is unavailable or the Participant's physician determines the Generic Covered Drug is not safe and effective for the Participant.

Amount of Your Payment

The amount of your payment under the Plan depends on whether:

- The Prescription Order is filled at a Participating Pharmacy, through the Mail Service Prescription Drug Program, or at a Non-Participating Pharmacy; and
- A Generic Covered Drug, a Preferred Brand

Name Drug or Brand Name Covered Drug is dispensed.

If the Allowable Amount of the prescription drug is less than the Co-payment amount, the Participant will pay the lower cost.

LIMITATIONS ON QUANTITIES DISPENSED

Benefits for Covered Drugs obtained from a Participating Pharmacy or a Non-Participating Pharmacy are provided for up to a maximum 30-Day Supply. Benefits for Covered Drugs obtained from the Mail Service Prescription Drug Program are provided for up to a maximum of a 90-Day Supply.

If a Prescription Order is written for a certain quantity of medication to be taken in a time period directed by a Physician, the Prescription Order will only be covered for a clinically appropriate pre-determined quantity of medication for the specified amount of time. To determine if a specific drug is subject to this limitation, contact the Customer Service Helpline telephone number shown in this Benefit Booklet or on your Identification Card.

Payment for benefits covered under this Plan **may be denied** if drugs are dispensed or delivered in a manner intended to change, or having the effect of changing or circumventing, the 90-day maximum Day Supply limitation. (Refer to the subparagraph entitled **“Unauthorized, Fraudulent, Improper or Abusive Use of Identification Cards”** in this **“PRESCRIPTION DRUG PROGRAM”** Section of the Benefit Booklet for additional information).

WHAT IS NOT COVERED UNDER THE PRESCRIPTION DRUG PROGRAM

The benefits of the Prescription Drug Program are not available for (note certain prescription and nonprescription drugs and devices, such as contraception and tobacco cessation, may be covered under the Medical Program Options):

1. Drugs which do not by law require a Prescription Order from a Provider (except injectable insulin and insulin pens); and drugs or covered devices for which no valid Prescription Order is obtained.
2. Devices or durable medical equipment of any type (even though such devices may require a Prescription Order), such as, but not limited to, contraceptive devices, therapeutic devices, artificial appliances, or similar devices (except disposable hypodermic needles and syringes for self-administered injections).
3. Administration or injection of any drugs.
4. Vitamins (except those vitamins which by law require a Prescription Order and for which there is no non-prescription alternative).
5. Drugs dispensed in a Physician's office or during confinement while a patient in a Hospital, or other acute care institution or facility, including take-home drugs; and drugs dispensed by a nursing home or custodial or chronic care institution or facility.
6. Covered Drugs, devices, or other Pharmacy services or supplies provided or available in connection with an occupational sickness or an injury sustained in the scope of and in the course of employment whether or not benefits are, or could upon proper claim be, provided under the Workers' Compensation law.
7. Covered Drugs, devices, or other Pharmacy services or supplies for which benefits are, or could upon proper claim be, provided under any present or future laws enacted by the Legislature of any state, or by the Congress of the United States, or the laws, regulations or established procedures of any county or municipality, except any program which is a state plan for medical assistance (Medicaid), or any prescription drug which may be properly obtained without charge under local, state, or federal programs, unless such exclusion is expressly prohibited by law.
8. Any special services provided by the Pharmacy, including but not limited to, counseling and delivery.
9. Drugs for which the Pharmacy's usual and customary charge to the general public is less than or equal to the Participant's cost share determined under this Plan.
10. Any prescription antiseptic or fluoride mouthwashes, mouth rinses, or topical oral solutions or preparations.
11. Drugs required by law to be labeled: "Caution - Limited by Federal Law to Investigational Use," or experimental drugs, even though a charge is made for the drugs.

12. Drugs dispensed in quantities in excess of the Day Supply amounts stipulated in the subsection entitled "**LIMITATIONS ON QUANTITIES DISPENSED**" in the "**PRESCRIPTION DRUG PROGRAM**" Section of this Benefit Booklet.
 13. Certain Covered Drugs exceeding the clinically appropriate predetermined quantity, or refills of any prescriptions in excess of the number of refills specified by the Physician or by law, or any drugs or medicines dispensed more than one year following the Prescription Order date.
 14. Legend Drugs which are not approved by the U.S. Food and Drug Administration (FDA) for a particular use or purpose or when used for a purpose other than the purpose for which the FDA approval is given, except as required by law or regulation.
 15. Fluids, solutions, nutrients, or medications (including all additives and chemotherapy) used or intended to be used by intravenous or gastrointestinal (enteral) infusion or by intravenous, intramuscular (in the muscle), intrathecal (in the spine), or intraarticular (in the joint) injection in the home setting. This exception does not apply to dietary formula necessary for the treatment of phenylketonuria (PKU) or other heritable diseases.
 16. Drugs prescribed and dispensed for the treatment of obesity or for use in any program of weight reduction, weight loss, or dietary control.
 17. Drugs for the use or intended use of which would be illegal, unethical, imprudent, abusive, not Medically Necessary, or otherwise improper.
 18. Drugs obtained by unauthorized, fraudulent, abusive, or improper use of the Identification Card.
 19. Drugs used or intended to be used in the treatment of a condition, sickness, disease, injury, or bodily malfunction which is not covered under your Employer's group health care plan, or for which benefits have been exhausted.
 20. Rogaine, minoxidil, or any other drugs, medications, solutions, or preparations used or intended for use in the treatment of hair loss, hair thinning, or any related condition, whether to facilitate or promote hair growth, to replace lost hair, or otherwise.
 21. Compounded drugs that do not meet the definition of Compound Drugs in this Benefit Booklet.
 22. Cosmetic drugs used primarily to enhance appearance, including, but not limited to, correction of skin wrinkles and skin aging.
 23. Prescription Orders for which there is an over-the-counter product available with the same active ingredient(s).
 24. Athletic performance enhancement drugs.
 25. Allergy serum and allergy testing materials.
 26. Injectable drugs, except those self-administered subcutaneously.
- Notwithstanding the foregoing, the exclusions described in this "**PRESCRIPTION DRUG LIMITATIONS AND EXCLUSIONS**" Section of the Benefit Booklet shall not apply to any coverage held by the Participant for prescription drug expenses which is written as a part of or in conjunction with any automobile casualty insurance policy.

The definitions used in this Benefit Booklet apply to all Benefit Coverages unless otherwise indicated.

Accidental Injury means accidental bodily injury resulting, directly and independently of all other causes, in initial necessary care provided by a Physician or Professional Other Provider within 30 days after the occurrence.

Allowable Amount means the maximum amount determined by BCBSTX to be eligible for consideration of payment for a particular service, supply or procedure.

1. ***For Hospitals and Facility Other Providers, Physicians and Professional Other Providers Contracting with the Claims Administrator in Texas or any other Blue Cross and Blue Shield Plan*** - The Allowable Amount is based on the terms of the Provider contract and the payment methodology in effect on the date of service. The payment methodology used may include diagnosis-related groups (DRG), fee schedule, package pricing, global pricing, per diems, case-rates, discounts or other payment methodologies.
2. ***For procedures, services or supplies provided in Texas by Physicians and Professional Other Providers not contracting with the Claims Administrator*** - The Allowable Amount will be the lesser of the billed charge or the amount BCBSTX, the Claims Administrator, would have considered for payment for the same covered procedure, service, or supply if performed or provided by a Physician or Professional Other Provider with similar experience and/or skill.

If the Claims Administrator does not have sufficient data to calculate the Allowable Amount for a particular procedure, service or supply, the Claims Administrator will determine an Allowable Amount based on

the complexity of the procedure, service, or supply and any unusual circumstances or medical complications specifically brought to its attention, which require additional experience, skill and/or time.

3. ***For procedures, services or supplies performed outside of Texas by Physicians or Professional Other Providers not contracting with the Claims Administrator or any other Blue Cross and Blue Shield Plan*** - The Claims Administrator will establish an Allowable Amount using, Texas regional or state allowable amounts applicable to procedures, services, or supplies of Physicians or Professional Other Providers with similar skills and experience.
4. ***For multiple surgeries*** - The Allowable Amount for all surgical procedures performed on the same patient on the same day, will be the amount for the single procedure with the highest Allowable Amount *plus* one-half of the Allowable Amount *for each* of the other covered procedures performed.
5. ***For drugs administered by a Home Infusion Therapy Provider*** - The Allowable Amount will be the lesser of (1) the actual charge, or (2) the Average Wholesale Price (AWP) plus a predetermined percentage mark-up or mark-down from the AWP established by BCBSTX and updated on a periodic basis.
6. ***For procedures, services or supplies provided to Medicare recipients*** - The Allowable Amount will not exceed Medicare's limiting charge.
7. ***For Covered Drugs from a Participating Pharmacy or Mail Service Prescription Drug Program*** - The Allowable Amount is based on the provisions of the contract between BCBSTX and the Participating

Pharmacy/Mail Service Pharmacy in effect on the date of service.

8. ***For Covered Drugs from a Non-Participating Pharmacy*** – The Allowable Amount is based on the amount BCBSTX would have considered for payment for the same Covered Drug received at a Participating Pharmacy.

Annual Enrollment Period means the period preceding the next Plan Anniversary Date during which employees and dependents may change their coverage.

Average Wholesale Price means any one of the recognized published averages of the prices charged by wholesalers in the United States for the drug products they sell to a Pharmacy.

Brand Name Covered Drug means a Covered Drug which is protected by trademark registration.

Calendar Year means the period commencing each January 1 and ending on the next succeeding December 31, inclusive.

Chemical Dependency means the abuse of or psychological or physical dependence on or addiction to alcohol or a controlled substance.

Chemical Dependency Treatment Center means a facility which provides a program for the treatment of chemical dependency pursuant to a written treatment plan approved and monitored by a Physician and which facility is also:

- Affiliated with a Hospital under a contractual agreement with an established system for patient referral;
- Accredited as such a facility by the Joint Commission on Accreditation of Hospitals;

- Licensed as a chemical dependency treatment program by the Texas Commission on Alcohol and Drug Abuse; or
- Licensed, certified, or approved as a chemical dependency treatment program or center by any other state agency having legal authority to so license, certify, or approve.

Any Chemical Dependency Treatment Center located outside the state of Texas shall be licensed, certified, or approved as a Chemical Dependency Treatment Center by the appropriate agency of the state in which it is located and be accredited as such an institution by the Joint Commission on Accreditation of Healthcare Organizations.

Chiropractic Services means any services or supplies provided by or under the direction of a Doctor of Chiropractic.

Claims Administrator means Blue Cross and Blue Shield of Texas (BCBSTX). BCBSTX, as part of its duties as Claims Administrator, may subcontract portions of its responsibilities. *Claims Administrator* may also mean any successor named by the Plan Administrator.

Clinical Ecology means the inpatient or outpatient diagnosis or treatment of allergic symptoms by:

- Cytotoxicity testing (testing the result of food or inhalant by whether or not it reduces or kills white blood cells);
- Urine auto injection (injecting one's own urine into the tissue of the body);
- Skin irritation by Rinkel method;
- Subcutaneous provocative and neutralization testing (injecting the patient with allergen); or

- Sublingual provocative testing (droplets of allergenic extracts are placed in mouth).

Complications of Pregnancy means:

- Conditions (when the pregnancy is not terminated) whose diagnoses are distinct from pregnancy but are adversely affected by pregnancy or are caused by pregnancy, such as nephritis, nephrosis, cardiac decompensation, missed abortion, and similar medical and surgical conditions of comparable severity, but shall not include false labor, occasional spotting, Physician-prescribed rest during the period of pregnancy, morning sickness, hyperemesis gravidarum, pre-eclampsia, eclampsia, and similar conditions associated with the management of a difficult pregnancy not constituting a nosologically distinct complication of pregnancy.
- Termination of pregnancy by nonelective cesarean section, termination of ectopic pregnancy, and spontaneous termination of pregnancy occurring during a period of gestation in which a viable birth is not possible.

Compound Drugs means those drugs that meet the following requirements:

- The approved product must have an assigned National Drug Code (NDC);
- The drugs in the compounded product have to be Food and Drug Administration (FDA) approved; and
- The primary active ingredient is a Covered Drug under the Prescription Drug Program.

Contracting Facility means a Hospital, a Facility Other Provider, or any other facility or

institution with which the Claims Administrator has executed a written contract for the provision of care, services, or supplies furnished within the scope of its license for benefits available under the Plan. A Contracting Facility shall also include a Hospital or Facility Other Provider located outside the State of Texas, and with which any other Blue Cross and Blue Shield Plan has executed such a written contract; provided, however, any such facility that fails to satisfy each and every requirement contained in the definition of such institution or facility as provided in the Plan shall be deemed a Non-Contracting Facility regardless of the existence of a written contract with another Blue Cross and Blue Shield Plan.

Co-payment or **Co-pay** means the dollar amount that a Participant must pay toward an Eligible or Covered Expense at the time the service or supply is requested and/or received before any other amount of the charge will be considered by the Plan for payment.

Co-Share Amount means the percentage of Eligible or Covered Expenses that must be paid by the Participant.

Cosmetic, Reconstructive, or Plastic Surgery means surgery that:

- Can be expected or is intended to improve the physical appearance of a Participant;
- Is performed for psychological purposes; or
- Restores form but does not correct or materially restore a bodily function.

Covered Drug means any Legend Drug or injectable insulin, including disposable syringes and needles needed for self-administration:

- Which is Medically Necessary or for prevention of pregnancy and ordered by

a Provider naming a Participant as the recipient;

- For which a written or verbal Prescription Order is prepared by a Provider;
- For which a separate charge is customarily made;
- Which is not entirely consumed at the time and place that the Prescription Order is written;
- For which the U.S. Food and Drug Administration (FDA) has given approval for a particular use or purpose; and
- Which is dispensed by a Pharmacy and is received by the Participant while covered under the Plan, **except when** received from a Provider's office, or during confinement while a patient in a Hospital or other acute care institution or facility.

Covered Oral Surgery means maxillofacial surgical procedures limited to:

- Excision of nondental related neoplasms, including benign tumors and cysts and all malignant and premalignant lesions and growths;
- Incision and drainage of facial abscess;
- Surgical procedures involving salivary glands and ducts and nondental related procedures of the accessory sinuses; and
- Surgical and diagnostic treatment of conditions affecting the temporomandibular joint as a result of an accident, a trauma, a congenital defect, a developmental defect, or a pathology.

Crisis Stabilization Unit or Facility means an institution which is appropriately licensed and accredited as a Crisis Stabilization Unit or Facility for the provision of Mental Health Care and treatment of Serious Mental Illness services to persons who are demonstrating an acute demonstrable psychiatric crisis of moderate to severe proportions.

Custodial Care means care comprised of services and supplies, including room and board and other institutional services, provided to a Participant primarily to assist in activities of daily living and to maintain life and/or comfort with no reasonable expectation of cure or improvement of sickness or injury. *Custodial Care* is care which is not a necessary part of medical treatment for recovery, and shall include, but not be limited to, helping a Participant walk, bathe, dress, eat, prepare special diets, and take medication.

Day Supply means the number of units to be dispensed. The Claims Administrator has the right to determine the Day Supply at its sole discretion. A Day Supply of a given prescription drug is determined based on pertinent medical information and clinical efficacy and safety. Quantities of some drugs are restricted regardless of the quantity ordered by the Physician.

Deductible means the dollar amount of Eligible or Covered Expenses that must be incurred by a Participant before benefits under the Plan will be available.

Dietary and Nutritional Services means the education, counseling, or training of a Participant (including printed material) regarding:

- Diet;
- Regulation or management of diet; or
- The assessment or management of

nutrition.

Durable Medical Equipment Provider means a Provider that provides therapeutic supplies and rehabilitative equipment and is accredited by the Joint Commission on Accreditation of Healthcare Organizations.

Effective Date means the date the coverage for a Participant actually begins. It may be different from the Eligibility Date.

Eligibility Date means the date the Participant satisfies the definition of either *employee* or *dependent* and is in a class eligible for coverage under the Plan as described in the subsections entitled “**ELIGIBILITY FOR EMPLOYEES**” and “**ELIGIBILITY FOR DEPENDENTS**” in the “**ELIGIBILITY AND PARTICIPATION**” Section of this Benefit Booklet.

Eligible or Covered Expenses means either *Inpatient Hospital Expense, Medical-Surgical Expense, or Extended Care Expense or a Covered Drug*, as specified in this Benefit Booklet, up to the Allowable Amount.

Emergency Care means health care services provided in a Hospital emergency facility (emergency room) or comparable facility to evaluate and stabilize medical conditions of a recent onset and severity, including but not limited to severe pain, that would lead a prudent lay person, possessing an average knowledge of medicine and health, to believe that the person’s condition, sickness, or injury is of such a nature that failure to get immediate care could result in:

- Placing the patient’s health in serious jeopardy;
- Serious impairment of bodily functions;
- Serious dysfunction of any bodily organ or part;
- Serious disfigurement; or

- In the case of a pregnant woman, serious jeopardy to the health of the fetus.

Employer means Atmos Energy Corporation.

Environmental Sensitivity means the inpatient or outpatient treatment of allergic symptoms by:

- Controlled environment;
- Sanitizing the surroundings, removal of toxic materials; or
- Use of special nonorganic, nonrepetitive diet techniques.

Experimental/Investigational means the use of any treatment, procedure, facility, equipment, drug, device, or supply not accepted as *standard medical treatment* of the condition being treated or any of such items requiring Federal or other governmental agency approval not granted at the time services were provided.

Approval by a Federal agency means that the treatment, procedure, facility, equipment, drug, or supply has been approved for the condition being treated and, in the case of a drug, in the dosage used on the patient.

As used herein, *medical treatment* includes medical, surgical, or dental treatment. *Standard medical treatment* means the services or supplies that are in general use in the medical community in the United States, and:

- Have been demonstrated in peer reviewed literature to have scientifically established medical value for curing or alleviating the condition being treated;
- Are appropriate for the Hospital or Facility Other Provider in which they were performed; and
- The Physician or Professional Other Provider has had the appropriate

training and experience to provide the treatment or procedure.

The Claims Administrator for the Plan shall determine whether any treatment, procedure, facility, equipment, drug, device, or supply is Experimental/ Investigational, and will consider the guidelines and practices of Medicare, Medicaid or other government-financed programs in making its determination.

Although a Physician or Professional Other Provider may have prescribed treatment, and the services or supplies may have been provided as the treatment of last resort, such services, supplies, or treatment may still be considered to be Experimental/ Investigational within this definition. Except as provided in the subsection entitled “**CLINICAL TRIALS**,” treatment provided as part of a clinical trial or a research study is Experimental/ Investigational.

Extended Care Expense means the services and supplies provided by a Skilled Nursing Facility, a Home Health Agency, or a Hospice as described in the subsection entitled “**BENEFITS FOR EXTENDED CARE EXPENSE**” in the “**MEDICAL BENEFITS PROVIDED**” Section of this Benefit Booklet.

Generic Covered Drug means a Covered Drug pharmaceutically and therapeutically equivalent to the Brand Name Covered Drug prescribed, and which usually costs less than the Brand Name Covered Drug.

Home Health Agency means a business that provides Home Health Care and is licensed by the Department of Health. A Home Health Agency located in another state must be licensed, approved, or certified by the appropriate agency of the state in which it is located and be certified by Medicare as a supplier of Home Health Care.

Home Health Care means the health care services for which benefits are provided under

the Plan when such services are provided during a visit by a Home Health Agency to patients confined at home due to a sickness or injury requiring skilled health care services on an intermittent, part-time basis.

Home Infusion Therapy means the administration of fluids, nutrition or medication (including all additives and chemotherapy) by intravenous or gastrointestinal (enteral) infusion or by intravenous injection in the home setting. Home Infusion Therapy shall include:

- Drugs and IV solutions;
- Pharmacy compounding and dispensing services;
- All equipment and ancillary supplies necessitated by the defined therapy;
- Delivery services;
- Patient and family education; and
- Nursing services.

Over-the-counter products which do not require a Physician’s or Professional Other Provider’s prescription, including but not limited to standard nutritional formulations used for enteral nutrition therapy, are not included within this definition.

Home Infusion Therapy Provider means an entity that is duly licensed by the appropriate state agency to provide Home Infusion Therapy.

Hospice means a facility or agency primarily engaged in providing skilled nursing services and other therapeutic services for terminally ill patients and which is:

- Licensed in accordance with state law (where the state law provides for such licensing); and

- Certified by Medicare as a supplier of Hospice Care.

Hospice Care means services for which benefits are provided under the Plan when provided by a Hospice to patients confined at home or in a Hospice facility due to a terminal sickness or terminal injury requiring skilled health care services.

Hospital means a short-term acute care facility which:

- Is duly licensed as a Hospital by the state in which it is located and meets the standards established for such licensing, and is either accredited by the Joint Commission on Accreditation of Healthcare Organizations or is certified as a Hospital provider under Medicare;
- Is primarily engaged in providing inpatient diagnostic and therapeutic services for the diagnosis, treatment, and care of injured and sick persons by or under the supervision of Physicians for compensation from its patients;
- Has organized departments of medicine and major surgery, either on its premises or in facilities available to the Hospital on a contractual prearranged basis, and maintains clinical records on all patients;
- Provides 24-hour nursing services by or under the supervision of a Registered Nurse;
- Has in effect a Hospital Utilization Review Plan; and
- Is not, other than incidentally, a Skilled Nursing Facility, nursing home, Custodial Care home, health resort, spa or sanitarium, place for rest, place for the aged, place for the treatment of Chemical Dependency, Hospice, or

place for the provision of rehabilitative care.

Hospital Admission means the period between the time of a Participant's entry into a Hospital or a Chemical Dependency Treatment Center as a *bed patient* and the time of discontinuance of bed-patient care or discharge by the admitting Physician or Professional Other Provider, whichever first occurs. The day of entry, but not the day of discharge or departure, shall be considered in determining the length of a Hospital Admission. If a Participant is admitted to and discharged from a Hospital within a 24-hour period but is confined as a bed patient in a bed accommodation during the period of time he is confined in the Hospital, the admission shall be considered a Hospital Admission by the Plan.

Bed patient means confinement in a bed accommodation of a Chemical Dependency Treatment Center on a 24-hour basis or in a bed accommodation located in a portion of a Hospital which is designed, staffed and operated to provide acute, short-term Hospital care on a 24-hour basis; the term does not include confinement in a portion of the Hospital (other than a Chemical Dependency Treatment Center) designed, staffed and operated to provide long-term institutional care on a residential basis.

Identification Card means the card issued to the employee by the Claims Administrator of the Plan indicating pertinent information applicable to his coverage.

Imaging Center means a Provider that can furnish technical or total services with respect to diagnostic imaging services and is licensed through the Texas State Radiation Control Agency.

Independent Laboratory means a Medicare certified laboratory that provides technical and professional anatomical and/or clinical laboratory services.

In-Network (Network) Benefits means the benefits available under the Plan for services and supplies that are provided by or referred by a network Provider or referred through the Mental Health Helpline.

Inpatient Hospital Expense means charges incurred for the Medically Necessary items of service or supply listed below for the care of a Participant; provided that such items are:

- Furnished at the direction or prescription of a Physician or Professional Other Provider;
- Provided by a Hospital or a Chemical Dependency Treatment Center; and
- Furnished to and used by the Participant during a Hospital Admission.

An expense shall be deemed to have been incurred on the date of provision of the service for which the charge is made. *Inpatient Hospital Expense* shall include:

- Room accommodation charges. *If the Participant is in a private room, the amount of the room charge in excess of the Hospital's average semiprivate room charge is not an Eligible or Covered Expense.*
- All other usual Hospital services which are Medically Necessary and consistent with the condition of the Participant. *Personal items are not an Eligible or Covered Expense.*

Medically Necessary Mental Health Care or treatment of Serious Mental Illness in a Psychiatric Day Treatment Facility, a Crisis Stabilization Unit or Facility, or a Residential Treatment Center for Children and Adolescents, in lieu of Hospitalization, shall be *Inpatient Hospital Expense*.

Legend Drugs means drugs, biologicals, or compounded prescriptions which are required by law to have a label stating "Caution - Federal Law Prohibits Dispensing Without a Prescription," and which are approved by the U.S. Food and Drug Administration (FDA) for a particular use or purpose.

Marriage and Family Therapy means the provision of professional therapy services to individuals, families, or married couples, singly or in groups, and involves the professional application of family systems theories and techniques in the delivery of therapy services to those persons. The term includes the evaluation and remediation of cognitive, affective, behavioral, or relational dysfunction within the context of marriage or family systems.

Maternity Care means care and services provided for treatment of the condition of pregnancy, other than Complications of Pregnancy.

Medical Benefit Option shall mean the different benefit options available under the Plan. The Medical Benefit Options are the PPO, EPO, High Deductible and Out-of-Area Medical Benefit Options. Not all Medical Benefit Options are available to all Participants.

Medical Social Services means those social services relating to the treatment of a Participant's medical condition. Such services include, but are not limited to assessment of the:

- Social and emotional factors related to the Participant's sickness, need for care, response to treatment and adjustment to care; and
- Relationship of the Participant's medical and nursing requirements to the home situation, financial resources, and available community resources.

Medical-Surgical Expense means the Allowable Amount incurred for the items of service or supply listed below for the care of a Participant, provided such items are:

- Furnished by or at the direction or prescription of a Physician or Professional Other Provider; and
- Not included as an item of *Inpatient Hospital Expense* or *Extended Care Expense* in the Plan.

A service or supply is furnished at the direction of a Physician or Professional Other Provider if the listed service or supply is:

- Provided by a person employed by the directing Physician or Professional Other Provider;
- Provided at the usual place of business of the directing Physician or Professional Other Provider; and
- Billed to the patient by the directing Physician or Professional Other Provider.

An expense shall have been incurred on the date of provision of the service for which the charge is made.

Medical-Surgical Expense shall include:

1. Services of Physicians or Professional Other Providers, and in case of a professional counselor or licensed marriage and family therapist, a professional recommendation has been obtained from the Physician;
2. Services of a certified registered nurse-anesthetist;
3. Physical Medicine Services;
4. Chiropractic Services, as shown on your Schedule of Coverage;

5. Diagnostic x-ray and laboratory procedures;
6. Radiation therapy;
7. Dietary formulas necessary for the treatment of phenylketonuria (PKU) or other heritable diseases;
8. Rental of durable medical equipment required for therapeutic use unless purchase of such equipment is required by the Plan.

The term “durable medical equipment” shall not include:

- Equipment primarily designed for alleviation of pain or provision of patient comfort; or
- Home air fluidized bed therapy.

Examples of non-covered equipment include, but are not limited to, air conditioners, air purifiers, humidifiers, physical fitness equipment, and whirlpool bath equipment;

9. Professional local ground ambulance service or air ambulance service to the nearest Hospital appropriately equipped and staffed for treatment of the Participant’s condition;
10. Anesthetics and its administration, when performed by someone other than the operating Physician or Professional Other Provider;
11. Oxygen and its administration provided the oxygen is actually used;
12. Blood, including cost of blood, blood plasma, and blood plasma expanders, which is not replaced by or for the Participant;
13. Prosthetic Appliances, excluding all replacements of such devices other than those necessitated by growth to maturity of the Participant;

14. Orthopedic braces (i.e., an orthopedic appliance used to support, align, or hold bodily parts in a correct position) and crutches, including rigid back, leg or neck braces, casts for treatment of any part of the legs, arms, shoulders, hips or back; special surgical and back corsets, Physician-prescribed, directed, or applied dressings, bandages, trusses, and splints which are custom designed for the purpose of assisting the function of a joint.

Non-covered items include, but are not limited to, an orthodontic or other dental appliance; splints or bandages provided by a Physician in a non-Hospital setting or purchased "over the counter" for support of strains and sprains; orthopedic shoes which are a separable part of a covered brace, specially ordered, custom-made or built-up shoes, cast shoes, shoe inserts designed to support the arch or affect changes in the foot or foot alignment, arch supports, elastic stockings and garter belts. NOTE: This does not apply to podiatric appliances when provided as diabetic equipment.

15. Home Infusion Therapy when the treatment plan is preauthorized by the Home Infusions Therapy Provider in accordance with the Claims Administrator's established procedures. Any item of Home Infusion Therapy covered under this subsection will not be eligible for benefits under any other provision of the Plan;
16. Services or supplies used by the Participant during an outpatient visit to a Hospital, a Therapeutic Center, or a Chemical Dependency Treatment Center;
17. Certain Diagnostic Procedures;
18. Injectable drugs that are Legend Drugs to be administered in the spine, joint, or muscle when given in the Physician's office. These medications may be purchased at a Pharmacy and charges submitted on

subscriber-filed claim form for reimbursement of eligible benefits;

19. Bariatric Surgery when Medically Necessary, provided it is performed at a qualifying Blue Cross Blue Shield Distinction Center.
20. Reduction Mammoplasty when Medically Necessary; and
21. Reasonable and necessary transportation, lodging, meals, and expenses for the patient and a companion during the period of required Medically Necessary treatment, as determined by the Claims Administrator's case management, of the patient for travel to the nearest medical facility qualified to give the required treatment when it is Medically Necessary for the patient to receive special treatment or services. Benefits payable for up to a total of \$200 per day for both the patient and companion.

Transportation must be:

- To and from the site of the required treatment; and
- For the purposes of an evaluation, treatment or the necessary post-treatment follow up.

These services must be given within the United States, Puerto Rico or Canada. There is an overall lifetime maximum of \$10,000 per covered patient for transportation, lodging and meal expenses incurred in connection with all covered treatment.

Medically Necessary or **Medical Necessity** means those services or supplies covered under the Plan which are:

- Essential to, consistent with, and provided for the diagnosis or the direct

care and treatment of the condition, sickness, disease, injury, or bodily malfunction;

- Provided in accordance with and are consistent with generally accepted standards of medical practice in the United States;
- Not primarily for the convenience of the Participant, his Physician, the Hospital or the Other Provider; and
- The most economical supplies or levels of service that are appropriate for the safe and effective treatment of the Participant. When applied to Hospitalization, this further means that the Participant requires acute care as a bed patient due to the nature of the services provided or the Participant's condition, and the Participant cannot receive safe or adequate care as an outpatient.

The Claims Administrator for the Plan shall determine whether a service or supply is Medically Necessary under the Plan and will consider the views of the state and national medical communities, the guidelines and practices of Medicare, Medicaid, or other government-financed programs, and peer reviewed literature. Although a Physician or Professional Other Provider may have prescribed treatment, such treatment may not be Medically Necessary within this definition.

Mental Health Care means any one or more of the following:

- The diagnosis or treatment of a mental disease, disorder, or condition listed in the Diagnostic and Statistical Manual of Mental Disorders of the American Psychiatric Association, as revised, or any other diagnostic coding system as used by the Claims Administrator,

whether or not the cause of the disease, disorder or condition is physical, chemical, or mental in nature or origin;

- The diagnosis or treatment of any symptom, condition, disease or disorder by a Physician or Professional Other Provider (or by any person working under the direction or supervision of a Physician or Professional Other Provider) when the Eligible or Covered Expense is:
 - Individual, group, family or conjoint psychotherapy;
 - Counseling;
 - Psychoanalysis;
 - Psychological testing and assessment;
 - The administration or monitoring of psychotropic drugs; or
 - Hospital visits or consultations in a Hospital, Facility Other Provider, or other licensed facility or unit providing such care;
- Electroconvulsive treatment;
- Psychotropic drugs; or
- Any of the services listed above, performed in or by a Hospital, Facility Other Provider, or other licensed facility or unit providing such care.

National Drug Code (NDC) means a national classification system for the identification of drugs.

Network means identified Physicians, Professional Other Providers, Hospital, and other facilities that have entered into agreements

with BCBSTX (and in some instances with other participating Blue Cross and/or Blue Shield Plans) for participation in a managed care arrangement.

Network Provider means a Hospital, Physician, or Other Provider who has entered into an agreement with BCBSTX to participate as a managed care Provider.

Non-Preferred Brand Name Drug means a brand name prescription drug that is covered under the Plan but that is not included on the Preferred Brand Name Drug list. Non-Preferred Brand Name Drugs have the highest Co-payment requirements of all the drug categories. Non-Preferred Brand Name Drugs may not offer clinical or cost advantages over other drugs in the same therapeutic categories.

Non-Participating Pharmacy means a Pharmacy which has not entered into an agreement to provide prescription drug services to Participants under the Prescription Drug Program.

Non-Contracting Facility means a Hospital, a Facility Other Provider, or any other facility or institution which has not executed a written contract with BCBSTX for the provision of care, services, or supplies for which benefits are provided by the Plan. Any Hospital, Facility Other Provider, facility, or institution with a written contract with BCBSTX which has expired or has been canceled is a Non-Contracting Facility.

Other Provider means a person or entity, other than a Hospital or Physician, that is licensed where required to furnish to a Participant an item of service or supply described herein as Eligible or Covered Expenses. Other Provider shall include:

1. **Facility Other Provider** - an institution or entity, only as listed:

- Birthing Center;
- Chemical Dependency Treatment Center;
- Crisis Stabilization Unit or Facility;
- Durable Medical Equipment Provider;
- Home Health Agency;
- Home Infusion Therapy Provider;
- Hospice;
- Imaging Center;
- Independent Laboratory;
- Prosthetics/Orthotics Provider;
- Psychiatric Day Treatment Facility;
- Renal Dialysis Center;
- Residential Treatment Center for Children and Adolescents;
- Skilled Nursing Facility; or
- Therapeutic Center.

2. **Professional Other Provider** - a person or practitioner, when acting within the scope of his license and who is appropriately certified, only as listed:

- Advanced Practice Nurse;
- Doctor of Chiropractic;
- Doctor of Dentistry;
- Doctor of Optometry;
- Doctor of Podiatry;
- Doctor in Psychology;
- Licensed Audiologist;
- Licensed Chemical Dependency Counselor;
- Licensed Clinical Social Worker;
- Licensed Dietitian;
- Licensed Hearing Instrument Fitter and Dispenser;
- Licensed Marriage and Family Therapist;
- Licensed Midwives;
- Licensed Occupational Therapist;
- Licensed Physical Therapist;
- Licensed professional counselor;
- Licensed Speech-Language Pathologist;
- Licensed Surgical Assistant;
- Nurse First Assistant;

- Physician Assistant; and
- Psychological Associates who work under the supervision of a Doctor in Psychology.

In states where there is a licensure requirement, Other Providers must be licensed by the appropriate state administrative agency.

To the extent a service or supply is otherwise an Eligible or Covered Expense under the Plan, and consistent with reasonable medical management techniques specified under the Plan with respect to the frequency, method, treatment or setting for a service or supply, the Plan shall not discriminate based on a Professional Other Provider's license or certification, to the extent the Professional Other Provider is acting within the scope of the provider's license or certification under applicable state law. This provision does not govern provider reimbursement rates, which may be subject to quality, performance, or market standards and considerations.

Out-of-Area Benefits means the benefits available under the Plan for services and supplies that are provided when a Participant resides outside of the managed care Plan Service Area and therefore does not have access to Network Providers.

Out-of-Network Benefits means the benefits available under the Plan for services and supplies that are provided by an Out-of-Network Provider.

Out-of-Network Provider means a Hospital, Physician, or Other Provider, who has not entered into an agreement with BCBSTX as a managed care Provider. For the EPO Medical Benefit Option, **no benefits are paid to an Out-of-Network Provider** under this Plan unless use of such Provider is authorized by BCBSTX **prior** to the visit or for Emergency Care.

Out-of-Pocket Maximum means the maximum dollar amount that you will pay for Eligible or Covered Expenses, as specified in the Schedule of Coverage. The Out-of-Pocket Maximum shall be calculated on a Plan Year basis. Only Co-Share Amounts, Deductibles and Co-payments apply to satisfaction of the Out-of-Pocket Maximum. After the Out-of-Pocket Maximum has been met for the Plan Year, Eligible or Covered Expenses, other than billed charges above the Claims Administrator's Allowable Amount, are payable at 100%.

Any amount that you pay toward a medical service or supply that is not an Eligible or Covered Expense shall not count toward the Out-of-Pocket Maximum. The following amounts shall not count toward the Out-of-Pocket Maximum:

- Services, supplies, or charges limited or excluded by the Plan;
- Billed charges above the Claims Administrator's Allowable Amount;
- Expenses not covered because a benefit maximum has been reached; and
- Penalties applied for failure to preauthorize.

Eligible or Covered Expenses for Out-of-Network Providers count toward the Network individual and Network family Out-of-Pocket Maximum. However, Eligible or Covered Expenses for Network Providers do not count toward the Out-of-Network individual and Out-of-Network family Out-of-Pocket Maximum.

Participant means an employee whose coverage has become effective under this Plan.

Participating Pharmacy means an independent Pharmacy or chain of Pharmacies that have entered into an agreement to provide

prescription drug services to Participants under the Prescription Drug Program.

Per-Prescription Maximum Co-payment Amount means the maximum amount that a Participant will have to pay toward a specified Day Supply of any Covered Drug.

Pharmacy means a state and federally licensed establishment where the practice of Pharmacy occurs, that is physically separate and apart from any Provider's office, and where Legend Drugs and devices are dispensed under Prescription Orders to the general public by a pharmacist licensed to dispense such drugs, and devices under the laws of the state in which he practices.

Physical Medicine Services means those modalities, procedures, tests, and measurements listed in the *Physicians' Current Procedural Terminology Manual* (Procedure Codes 97010-97799), whether the service or supply is provided by a Physician or Professional Other Provider and includes, but is not limited to, physical therapy, occupational therapy, hot or cold packs, whirlpool, diathermy, electrical stimulation, massage, ultrasound, manipulation, muscle or strength testing, and orthotics or prosthetic training.

Physician means a person, when acting within the scope of his license, who is a Doctor of Medicine or Doctor of Osteopathy. To the extent a service or supply is otherwise an Eligible or Covered Expense under the Plan, and consistent with reasonable medical management techniques specified under the Plan with respect to the frequency, method, treatment or setting for a service or supply, the Plan shall not discriminate based on a Physician's license or certification, to the extent the Physician is acting within the scope of the Physician's license or certification under applicable state law. This provision does not govern provider reimbursement rates, which may be subject to

quality, performance, or market standards and considerations.

Plan Administrator means the named administrator of the Plan having fiduciary responsibility for its operation. BCBSTX is not the Plan Administrator.

Plan Anniversary Date means the day, month, and year of the 12-month period following the Plan Effective Date and each 12-month period thereafter.

Plan Effective Date means the date on which coverage for the Employer's Plan begins with the Claims Administrator.

Plan Service Area means the geographical area designated by the Employer which determines eligibility for In-Network and Out-of-Network Benefits.

Plan Year means the Calendar Year.

Preferred Brand Name Drug means a prescription drug that is covered under the Plan and that is available at a price agreed upon by the Claims Administrator and is usually available at a lower cost than a Non-Preferred Brand Name Drug. Preferred Brand Name Drugs are sometimes referred to as formulary drugs.

Prescription Order means a written or verbal order from a Physician/Professional Other Provider to a pharmacist for a drug or device to be dispensed. Orders written by Physician/Professional Other Providers located outside the United States to be dispensed in the United States are not covered under the Plan.

Proof of Loss means written evidence of a claim including:

- The form on which the claim is made;

- Bills and statements reflecting services and items furnished to a Participant and amounts charged for those services and items that are covered by the claim; and
- Correct diagnosis code(s) and procedure code(s) for the services and items.

Prosthetic Appliances means artificial devices including limbs or eyes, braces or similar prosthetic or orthopedic devices, which replace all or part of an absent body organ (including contiguous tissue) or replace all or part of the function of a permanently inoperative or malfunctioning body organ (excluding dental appliances and the replacement of cataract lenses). For purposes of this definition, a wig or hairpiece is not considered a Prosthetic Appliance.

Prosthetics/Orthotics Provider means a certified prosthetist that supplies both standard and customized prostheses and orthotic supplies.

Provider means a Hospital, Physician, Other Provider, or any other person, company, or institution furnishing to a Participant an item of service or supply listed as Eligible or Covered Expenses.

Psychiatric Day Treatment Facility means an institution which is appropriately licensed and is accredited by the Joint Commission on Accreditation of Healthcare Organizations as a Psychiatric Day Treatment Facility for the provision of Mental Health Care and treatment of Serious Mental Illness services to Participants for periods of time not to exceed eight hours in any 24-hour period. Any treatment in a Psychiatric Day Treatment Facility must be certified in writing by the attending Physician to be in lieu of Hospitalization.

Renal Dialysis Center means a facility which is Medicare certified as an end-stage renal disease facility providing staff assisted dialysis and training for home and self-dialysis.

Residential Treatment Center for Children and Adolescents means a child-care institution which is appropriately licensed and accredited by the Joint Commission on Accreditation of Healthcare Organizations or the American Association of Psychiatric Services for Children as a residential treatment center for the provision of Mental Health Care and Serious Mental Illness services for emotionally disturbed children and adolescents.

Serious Mental Illness means the following psychiatric illnesses defined by the *American Psychiatric Association in the Diagnostic and Statistical Manual (DSM)*:

- Bipolar disorders (hypomanic, manic, depressive, and mixed);
- Depression in childhood and adolescence;
- Major depressive disorders (single episode or recurrent);
- Obsessive-compulsive disorders;
- Paranoid and other psychotic disorders;
- Pervasive developmental disorders;
- Schizo-affective disorders (bipolar or depressive); and
- Schizophrenia.

Skilled Nursing Facility means a facility primarily engaged in providing skilled nursing services and other therapeutic services and which is:

- Licensed in accordance with state law (where the state law provides for licensing of such facility); or
- Medicare or Medicaid eligible as a supplier of skilled inpatient nursing care.

Specialty Care Provider means a Physician or Professional Other Provider who has entered into an agreement with BCBSTX to participate as a managed care Provider for specialty services.

Therapeutic Center means an institution which is appropriately licensed, certified, or approved by the state in which it is located and which is:

- An ambulatory (day) surgery facility;
- A freestanding radiation therapy center;
or
- A freestanding birthing center.

PARTICIPANT/PROVIDER RELATIONSHIP

The choice of a health care Provider should be made solely by you or your dependents. The Claims Administrator does not furnish services or supplies but only makes payment for an Eligible or Covered Expense incurred by Participants. The Claims Administrator is not liable for any act or omission by any health care Provider. The Claims Administrator does not have any responsibility for a health care Provider's failure or refusal to provide services or supplies to you or your dependents. Care and treatment received are subject to the rules and regulations of the health care Provider selected and are available only for sickness or injury treatment acceptable to the health care Provider.

The Claims Administrator, Network Providers, and/or other contracting Providers are independent contractors with respect to each other. The Claims Administrator in no way controls, influences, or participates in the health care treatment decisions entered into by said Providers. The Claims Administrator does not furnish medical, surgical, Hospitalization, or similar services or supplies, or practice medicine or treat patients. The Providers, their employees, their agents, their ostensible agents, and/or their representatives do not act on behalf of BCBSTX nor are they employees of BCBSTX.

ASSIGNMENT AND PAYMENT OF BENEFITS

Coverage, and your rights, under a Medical Program Option under the Plan may not be assigned either before or after services or supplies are provided to you. A direction to pay a provider is not an assignment of any right under this Plan or of any legal or equitable right to institute any court proceeding. In the absence of a written agreement with a provider of services or supplies to a participant under this Plan that is entered into, under, or on behalf of,

the Plan (and not merely between a participant and the provider), the Plan Administrator reserves the unilateral right and discretion to make benefit payments to the provider or to or on behalf of the participant, as the Plan Administrator elects, in its complete discretion. Notwithstanding any other provision of this Plan, a participant's written direction to pay any such provider directly is subject to the Plan Administrator's discretion. Payment by this Plan to you, your covered dependents, your beneficiary or a provider discharges this Plan's responsibility to you or your covered dependents for benefits under this Plan to the full extent of such payment.

In no event shall any provider be considered a participant or beneficiary under this Plan for any purpose, including, but not limited to, the right to use the claims and appeals procedures under this Plan.

Disclosures of information about a participant can only be made to such participant or such participant's authorized representative and in accordance with applicable law. Only a participant or beneficiary, or a participant's or beneficiary's authorized representative on the participant's or beneficiary's behalf, is entitled to request and receive information regarding the Plan, including such information required under ERISA to be disclosed to the participant or his or her beneficiary upon request. A participant's designation of an authorized representative must be in writing.

AMENDMENTS

The Plan may be amended or terminated at any time by the Employer with prior written notice to the Claims Administrator. No notice or consent by any Participant is necessary to amend or terminate the Plan.

AGENT

The Employer is not the agent of the Claims Administrator.

GENETIC INFORMATION NONDISCRIMINATION ACT

To the extent applicable, the Plan will comply with the Genetic Information Nondiscrimination Act of 2008 as provided in Section 702 of ERISA and the regulations and other authority promulgated thereunder by the appropriate governmental authority.

SUBROGATION

In the event you or your dependents suffers an injury or sickness as a result of an allegedly negligent or wrongful act or omission of a third party, the Claims Administrator has the right to pursue subrogation where permitted by law.

Upon payment of the benefits under this Plan, the Claims Administrator as the Plan's third party administrator, shall be subrogated to you or your dependent's right to recovery from any third party alleged to be legally responsible to you or your dependent. The Claims Administrator may use this right to the extent of the benefits paid under this Plan for your injury or sickness that was the result of the third party's allegedly negligent or wrongful act.

For the purposes of this provision, *subrogation* means the substitution of one person or entity (the Plan) in the place of another (you or your dependent) with reference to a lawful claim, demand or right, so that he or she who is substituted succeeds to the rights of the other in relation to the debt or claim, and its rights or remedies.

You and your dependent acknowledge that the Claims Administrator's subrogation rights under this "SUBROGATION" subsection shall be considered as the first priority claims against any such third party and shall extend to any

amounts you or your dependent receive from such third party. Such first priority claim shall be paid before any other claims which may exist are paid, including claims for general damages by you or your dependent. The Plan's recovery shall be prior to and without regard to whether you or your dependent has received a full recovery and shall not be reduced by any expenses incurred by you or your dependent in obtaining the recovery. The Plan's claim also shall not be reduced for any "make whole," common fund or similar doctrine. You and your dependent agree that as a condition of receiving benefits hereunder, you shall hold any recovery you receive in a constructive trust for the benefit of the Plan and its subrogation right, regardless of whether you are fully compensated for your injuries or losses.

You or your dependent shall cooperate and assist the Claims Administrator in protecting the Claims Administrator's legal rights under these subrogation provisions, and will do nothing to prejudice the Claims Administrator's rights under these provisions, either before or after the request for services or receipt of benefits under this Plan. You or your dependent agrees to promptly furnish to the Plan all information which you have concerning your rights of recovery from any person, organization, or insurer. You, your dependent or your attorney will notify the Plan before settling any claim or suit so as to enable the Claim Administrator to enforce the Plan's rights by participating in the settlement of the claim or suit.

The Claims Administrator may require an assignment from you or your dependent of any right of recovery to the extent of the reasonable value of services and benefits provided by the Plan plus the Plan's reasonable costs of collection, including attorney's fees as described below. The Claims Administrator may require you or your dependent to assign your rights to the first dollars received from third parties up to the full amount paid by the Plan. The Plan may require an escrow of funds to cover future claims arising from the same incident giving rise

to the subrogation claim. Failure to execute a subrogation agreement or other assignment or reimbursement agreement shall be grounds for termination of the coverage of the party refusing to so execute such an agreement.

The Plan Administrator and/or the Claims Administrator may, at its option, take such action as may be necessary and appropriate to preserve its rights under these subrogation provisions, including the right to bring suit on your or your dependent's behalf. The Claims Administrator, may at its option, collect such amounts from the proceeds of any settlement or judgment that may be recovered by you or your dependent or by any representative. Any such proceeds of settlement or judgment shall be held in trust by you, your dependent, or any representative, for the benefit of the Claims Administrator under these subrogation provisions. The Claims Administrator shall be entitled to recover all amounts the Plan expended on behalf of you or your dependent, and also shall be entitled to recover from the proceeds held by you or your dependent, without reduction, the Plan's reasonable attorney fees which the Claims Administrator incurred in pursuing its claim under this "SUBROGATION" subsection.

REFUND OF BENEFIT PAYMENTS

If the Claims Administrator pays benefits for Eligible or Covered Expenses incurred by you or your dependents and it is found that the payment was more than it should have been, or was made in error, the Plan has the right to a refund from the person to or for whom such benefits were paid, any other insurance company, or any other organization. If no refund is received, the Claims Administrator may deduct any refund due it from any future benefit payment.

COORDINATION OF BENEFITS

(This provision does not apply to Prescription Drug Benefits.)

This provision will coordinate the health benefits payable under the Plan with similar benefits payable under other plans.

You or any dependent may be covered under another group health plan. It may be sponsored by another employer who makes contributions or payroll deductions for it. The other plan could also be a government or tax-supported program. This does not include Medicare or Medicaid. (See the subsection entitled "**EFFECT OF MEDICARE AND GOVERNMENT PLANS**" in this "**GENERAL INFORMATION**" Section of this Benefit Booklet to determine how this plan coordinates with Medicare.)

This provision applies when benefits for the same charges are payable under this Plan and another plan.

Which Plan is Primary

One of the plans involved will pay the benefits first. (The plan that pays first is called Primary.) The other plans will pay benefits next. (These plans are called Secondary.)

In order to pay claims, the Claims Administrator must find out which plan is Primary and which plans are Secondary.

There are rules to find out which plan is Primary and which plans are Secondary. The rules are used until one is found that applies to the situation. They are always used in the following order:

- A plan which has no coordination of benefits provision will be Primary to a plan which does have a coordination of benefits provision.

- A plan which covers the person as an employee will be Primary to a plan which covers the same person as a dependent.
- A person may be covered as a dependent under two or more plans.
- The plan which covers that person as a dependent of the person whose birthday is earlier in the Calendar Year will be Primary to a plan which covers that person as a dependent of a person whose birthday is later in the Calendar Year.
- If both parents have the same birthday, the plan which covered one of the parents longer will be Primary to the plan which covered the other parent for a shorter period of time.
- The other plan may not have a rule based on birthdays similar to this rule. The rule in the other plan will determine which plan is Primary.

The person may be covered as a dependent under two or more plans of divorced or separated parents. The rules that are used to find out which plan is Primary and which plans are Secondary are as follows:

- The plan of the parent with custody will be Primary to a plan of the parent without custody. Further, the parent with custody may have remarried. In that case, the order of payment will be as follows:
 - The plan of the parent with custody will pay benefits first;
 - The plan of the stepparent with custody will pay benefits next; and
 - The plan of the parent without custody will pay benefits next.
- There may be a court decree which has specific terms giving one parent financial

responsibility for the medical, dental or other health expenses of the dependent child. If the plan which covers the parent with financial responsibility knows the specific terms of the court decree, it is Primary to any other plan which covers that dependent child.

- A plan may cover a person as an employee who is not laid-off or retired, or as a dependent of that employee. The Plan will be Primary to any plan which covers the person as a laid-off or retired employee, or as a dependent of that employee. The other plan may not have a rule for laid-off or retired employees similar to this rule. In that case, this rule will not apply.
- If none of the above rules apply, the plan which has covered the person for the longest time will be Primary to all other plans.

You will have to give information about any other plans when you file a claim.

Out-of-Pocket Feature

(Applicable to this “COORDINATION OF BENEFITS” subsection in this “GENERAL INFORMATION” Section only)

This subsection applies when the Plan is Secondary. You may still be required to pay for some charges after the Plan pays its benefits.

The amount of reasonable expenses will be determined first. Then the amount of benefits paid by plans Primary to the Plan will be subtracted from this amount. The Plan will pay you the difference but no more than the amount it would have paid without this provision.

How Coordination Works Under the High Deductible, PPO, and Out-of-Area Medical Benefit Options

If this Plan is Primary, it will pay benefits first. Benefits under the Plan will not be reduced due to benefits payable under other plans.

If the Plan is Secondary, it pays only the difference between the Plan's normal benefit and any amount paid by the Primary plan. This is called "Non-Duplication Coordination of Benefits." The covered individual is responsible for any remaining balance up to the allowable expense amount. The primary plan pays its normal benefits; the secondary plan calculates its normal benefits, then subtracts the amount paid by the primary plan and pays the difference (if any) between the two amounts. The non-duplication method is designed to provide a certain level of cost sharing by imposing covered individual liability. Non-duplication plans do not have a reserve on secondary plan savings. See the example on the next page for more information on Non-Duplication Coordination of Benefits.

This Plan will pay no more than our normal plan benefit. (If this Plan's benefit is less than or equal to the Primary plan's payment, no payment is due by this Plan.)

How Coordination Works Under the EPO Medical Benefit Option

The Primary plan will pay benefits first. The Primary plan's rate will be the allowable expense. This is called "Come Out Whole Coordination of Benefits." The Primary plan pays its normal benefit; the Secondary plan pays the difference between the allowable expense and the amount paid by the Primary plan, provided the difference does not exceed the normal plan benefit which would have been payable had no other coverage existed. Generally, the member does not incur out-of-pocket costs.

The computation of "Come out Whole Coordination of Benefits" is based upon a Calendar Year accumulation period. Any unpaid benefits accumulated by the Secondary plan during a Calendar Year can be applied to a reserve. The reserve grows when the Secondary plan benefit is saved because the Primary Claims Administrator reimburses the member

for eligible medical expenses in the Calendar Year that are not reimbursed in full between the two plans' normal benefits. This benefit accumulation is even applied to allowable expenses that are not covered by the Secondary plan to the extent that they are covered in full or in part by the Primary plan. The reserve will decrease when the Secondary plan pays more than its normal benefit in order to reimburse the member in full for medical expenses.

EFFECT OF MEDICARE AND GOVERNMENT PLANS

Medicare

When you become eligible for Medicare, this Plan pays its benefits in accordance with the Medicare Secondary Payer requirements of federal law. If the Employer is subject to the Medicare Secondary Payer requirements, this Plan will pay primary.

When This Plan Pays Primary to Medicare

This Plan pays primary to Medicare for covered persons who are Medicare eligible if:

- Eligibility for Medicare is due to age 65 and the employee has "current employment status" with the employer as defined by federal law and determined by the employer.
- Eligibility for Medicare is due to disability and the disabled employee has "current employment status" with the employer as defined by federal law and determined by the employer.
- Eligibility for Medicare is due to end stage renal disease (ESRD) under the conditions and for the time periods specified by federal law.

When Medicare Pays Primary to this Plan

Medicare pays primary to this Plan for covered persons who are Medicare eligible if:

- Eligibility for Medicare is due to end stage renal disease (ESRD), but only after the conditions and/or time periods specified in federal law cause Medicare to become primary.

See “How this Plan Pays When Medicare is Primary.”

Important! - Medicare Enrollment Requirements

When this Plan pays benefits first, without regard to Medicare, and the covered person wants Medicare to pay after this Plan, the covered person must enroll for Medicare Parts A and B. If the covered person does not enroll for Medicare when he or she is first eligible, the covered person must enroll during the Loss of Coverage Special Enrollment Period which applies to that person when the person stops being eligible under this Plan.

When Medicare pays benefits first, benefits available under Medicare are deducted from the amounts payable under this Plan, whether or not the person has enrolled for Medicare. If Medicare pays first, the covered person should enroll for both Parts A and B of Medicare when that covered person is first eligible; otherwise, the expenses may not be covered by the Plan or Medicare.

How This Plan Pays When Medicare Is Primary

If Medicare pays benefits first, this Plan pays benefits as described below. This method of payment only applies to Medicare-eligible individuals. It does not apply to any covered person unless that covered person becomes eligible under Medicare and Medicare is the Primary payer.

First, this Plan determines the amount of charges for Eligible or Covered Expenses according to the terms of the Plan. However, the amount of Eligible or Covered Expenses is based on the amount of charges allowed under Medicare rules instead of the Allowable Amount as defined by the Plan. This amount becomes the “Plan benefits”. Then, this Plan subtracts the amount payable under Medicare for the same expenses from the Plan benefits. This Plan pays only the difference (if any) between the Plan benefits and Medicare benefits.

The following examples will illustrate how the Plan coordinates with Medicare:

The Plan would pay \$489.60, because Medicare did not pay as much as the Plan would pay if you had not been covered by Medicare.

The amount payable under Medicare which is subtracted from this Plan’s benefits is determined as the amount that would have been payable under Medicare when Medicare is primary even if:

- The person is not enrolled for Medicare. Medicare benefits are determined as if the person were covered under Medicare Parts A and B.
- The person is enrolled in a Medicare+Choice (Medicare Part C) plan and receives non-covered out-of-network services because the person did not follow all rules of that plan. Medicare benefits are determined as if the services were covered under Medicare Parts A and B.
- The person receives services from a provider who has elected to opt-out of Medicare. Medicare benefits are determined as if the services were covered under Medicare Parts A and B and the provider had agreed to limit charges to the amount of charges allowed under Medicare rules.

- The services are provided in a Veterans Administration facility or other facility of the federal government. Medicare benefits are determined as if the services were provided by a non-governmental facility and covered under Medicare.
- The person is enrolled under a plan with a Medicare Medical Savings Account. Medicare benefits are determined as if the person were covered under Medicare Parts A and B.

Government Plans (other than Medicare and Medicaid)

If you are also covered under a Government Plan, this Plan does not cover any services or supplies to the extent that those services or supplies, or benefits for them, are available to you under the Government Plan.

This provision does not apply to any Government Plan which by law requires this Plan to pay primary.

A Government Plan is any plan, program, or coverage other than Medicare or Medicaid which is established under the laws or regulations of any government, or in which any government participates other than as an employer.

Refund of Overpayments

If the Claims Administrator pays benefits for expenses incurred on account of you or your dependent, you or any other person or organization that was paid must make a refund to the Claims Administrator if:

- All or some of the expenses were not paid by you or did not legally have to be paid by you or your dependent;
- All or some of the payment made by the Claims Administrator exceeded the benefits under this Plan; or

- If all or some of the expenses were recovered from or paid by a source other than the Plan as a result of charges against a third party for negligence, wrongful acts or omissions.

If the refund is due from another person or organization, you or your dependent agrees to help the Claims Administrator get the refund when requested.

If you or your dependent, or any other person or organization that was paid, does not promptly refund the full amount, the Claims Administrator may reduce the amount of any future benefits that are payable under this Plan.

DISCLOSURE AUTHORIZATION

If you file a claim for benefits, it will be necessary that you authorize any health care Provider, insurance Claims Administrator, or other entity to furnish the Claims Administrator all information and records or copies of records relating to the diagnosis, treatment, or care of any individual included under your coverage. If you file claims for benefits, you and your dependents will be considered to have waived all requirements forbidding the disclosure of this information and records.

TERMINATION OF COVERAGE

Termination of Individual Coverage

Coverage under the Plan for you and/or your dependents will terminate when:

- You terminate employment with Atmos;
- Your contribution for coverage under the Plan is not received timely by the Plan Administrator;
- You elect to discontinue coverage; or
- A dependent ceases to be a dependent as defined in the Plan.

The Plan Administrator may terminate or refuse to renew the coverage of an eligible employee or dependent for fraud or intentional misrepresentation of a material fact by that individual.

Coverage for a child who is mentally or physically incapacitated will not be denied due to age, and he or she shall be considered a "child" for purposes of dependent eligibility. Coverage for a mentally or physically incapacitated child will be available as long as dependent coverage under this Plan continues and the child continues to meet all of the following conditions:

- The child is incapacitated and became incapacitated prior to attaining any limiting age;
- The child is not capable of self-support; and
- The child is a dependent of the employee for federal income tax purposes.

For purposes of this provision, mentally or physically incapacitated means any medically determinable physical or mental condition that prevents the child from engaging in self-

sustaining employment. The incapacity must begin before the child attains the limiting age. If the child is covered under this Plan immediately prior to attaining the limiting age, you must submit satisfactory proof of the incapacity and dependency through your Plan Administrator to the Claims Administrator within 31 days following the child's attainment of the limiting age. As a condition to the coverage of any child as an incapacitated dependent beyond the limiting age, the Claims Administrator may require periodic certification of the child's physical or mental condition.

Termination of the Group

The coverage of all Participants will terminate if the group is terminated in accordance with the terms of the Plan. However, see the subsection entitled "**CONTINUATION OF HEALTH COVERAGE UNDER COBRA**" in this "**TERMINATION OF COVERAGE**" Section of the Benefit Booklet.

PROHIBITION AGAINST RESCISSION OF COVERAGE

The Plan Administrator is prohibited from rescinding or retroactively terminating the medical and prescription drug coverage under this Plan for you, your covered spouse or covered child unless you or the covered individual commits an act, practice, or omission that constitutes fraud, or an intentional misrepresentation of a material fact including, but not limited to, false information relating to another person's eligibility or status as a dependent; provided, however, that the foregoing prohibition shall not prohibit retroactive termination in the event: (i) a participant fails to timely pay premiums towards the cost of coverage; (ii) the Plan erroneously covers your ex-spouse because you failed to timely report a divorce to the Plan Administrator; (iii) the Plan erroneously covers a participant due to a reasonable administrative delay in terminating coverage; or (iv) any other circumstance under which retroactive

termination would not violate the Affordable Care Act.

The Plan Administrator shall provide a covered individual with thirty (30) days' prior written notice of intent to rescind coverage. The covered individual may appeal the rescission of coverage as a denial of a Post-Service Claim under the Plan. In the event the Plan Administrator rescinds a covered individual's coverage on account of an act, practice, or omission that constitutes fraud, or an intentional misrepresentation of a material fact including, but not limited to, false information relating to another person's eligibility or status as a dependent, such rescission shall not cause the individual to incur a "qualifying event" as provided under COBRA.

COVERAGE CONTINUATION DURING ACTIVE DUTY IN THE UNIFORMED SERVICES

A "USERRA Leave" is a leave of absence taken by an employee for a call to military duty that is protected by the Uniformed Services Employment and Reemployment Rights Act of 1994, as amended ("USERRA"). Unless otherwise provided by Atmos' Military Leave of Absence Policy, the following rules apply under USERRA:

If you return from a USERRA Leave, you may reenter the Plan immediately upon return, and you shall receive the same benefits as existed before your USERRA Leave, subject to any changes that effected the work force as a whole, immediately upon return. You and your dependents covered under the Plan may continue to be covered under this Plan during your USERRA Leave by paying the portion of the contribution for the coverage for your family.

LEAVE OF ABSENCE UNDER THE FAMILY AND MEDICAL LEAVE ACT

If you take a leave of absence under the Family and Medical Leave Act ("FMLA"), you may continue your coverage during the period of your FMLA leave of absence, provided that you pay any required contributions under the Plan.

In general, an FMLA leave shall not exceed a period of 12 weeks. However, an employee who is the spouse, daughter, son, or nearest blood relative of a "covered service member" (defined below) shall be provided up to 26 weeks of job-protected FMLA leave to care for such covered service member. For purposes of this paragraph, covered service member shall mean a member of the armed forces, including a member of the National Guard or Reserves, who is undergoing medical treatments, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a "serious injury or illness." For purposes of this paragraph, serious injury or illness shall mean an injury or illness incurred by the covered service member in line of duty on active duty of the armed forces that may render the covered service member medically unfit to perform the duties of the covered service member's office, grade, rank or rating.

You may elect to either pre-pay your required contributions, pay your required contributions on the same schedule as they would have been due had the leave not been taken. If you notify the Employer during your leave that you will not be returning to work, your coverage under the Plan will be terminated on the date following the date you gave such notice to your Employer. If you choose not to retain medical coverage during FMLA leave, your coverage under this Plan, subject to any changes that affect the work force as a whole, will be restored upon your return to service with the Employer. You will be treated as though no service or coverage interruption had occurred.

Please review Atmos' Leave of Absence Policy for more information.

OTHER APPROVED LEAVES OF ABSENCE

If you take an approved leave of absence other than USERRA Leave or FMLA leave, you may have the option to continue your coverage under this Plan provided you pay any required contributions toward your coverage. Please review Atmos' Leave of Absence Policy for more information or you may contact Human Resources at Atmos Energy.

CONTINUATION OF HEALTH COVERAGE UNDER COBRA

COBRA continuation coverage is a continuation of Plan coverage when coverage would otherwise end because of a life event known as a “qualifying event.” Specific qualifying events are listed below. After a qualifying event, COBRA continuation coverage must be offered to each person who is a “qualified beneficiary.” You, your spouse or dependent children could become qualified beneficiaries if coverage under the Plan is lost because of the qualifying event. Under the Plan, qualified beneficiaries who elect COBRA continuation coverage must pay for COBRA continuation coverage.

This “CONTINUATION OF HEALTH COVERAGE UNDER COBRA” subsection generally explains COBRA continuation coverage, when it may become available to you and members of your family, and what you need to do to protect the right to receive it.

QUALIFYING EVENTS AND QUALIFIED BENEFICIARIES

If you are an employee, you will become a qualified beneficiary if you lose your coverage under the Plan because either one of the following qualifying events happens:

- Your hours of employment are reduced;
or
- Your employment ends for any reason other than your gross misconduct.

If you are the spouse of an employee, you will become a qualified beneficiary if you lose your coverage under the Plan because any of the following qualifying events happens:

- Your spouse dies;

- Your spouse’s hours of employment are reduced;
- Your spouse’s employment ends for any reason other than his or her gross misconduct;
- Your spouse becomes entitled to Medicare benefits (under Part A, Part B, or both); or
- You become divorced or legally separated from your spouse.

Your dependent children will become qualified beneficiaries if they lose coverage under the Plan because any of the following qualifying events happens:

- The parent-employee dies;
- The parent-employee’s hours of employment are reduced;
- The parent-employee’s employment ends for any reason other than his or her gross misconduct;
- The parent-employee becomes entitled to Medicare benefits (Part A, Part B, or both);
- The parents become divorced or legally separated; or
- The child stops being eligible for coverage under the plan as a “dependent child.”

AVAILABILITY OF COBRA COVERAGE

The Plan will offer COBRA continuation coverage to qualified beneficiaries only after the Plan Administrator has been notified that a qualifying event has occurred.

When the qualifying event is the end of employment or reduction of hours of employment, death of the employee, commencement of a proceeding in bankruptcy with respect to the employer, or the employee's becoming entitled to Medicare benefits (under Part A, Part B, or both), the Employer must notify the Plan Administrator of the qualifying event.

You Must Give Notice of Some Qualifying Events

You must notify the Plan Administrator within 60 days of the following occurrences:

- Your divorce or legal separation from your spouse; or
- The date any of your dependent children no longer qualifies as a dependent under this Plan (i.e., age 26).

Written notice of a qualifying event must be sent to:

Atmos Energy Corporation
P.O. Box 650205
Dallas, TX 75265
Attn: Plan Administrator

Contact the Plan's COBRA Administrator, Conexis, at 1-877-722-2667, for additional information, including a description of any required information or documentation.

PROVISION OF COBRA COVERAGE

Once the Plan Administrator receives notice that a qualifying event has occurred, COBRA continuation coverage will be offered to each of the qualified beneficiaries. Each qualified beneficiary will have an independent right to elect COBRA continuation coverage. A covered employee may elect COBRA continuation coverage on behalf of their spouse and parents may elect COBRA continuation coverage on behalf of their children.

COBRA continuation coverage is a temporary continuation of coverage that generally lasts for 18 months due to employment termination or reduction of hours of work. Certain qualifying events, or a second qualifying event during the initial period of coverage, may permit a beneficiary to receive a maximum of 36 months of coverage.

There are also ways in which this 18-month period of COBRA continuation coverage can be extended:

Disability extension of 18-month period of COBRA continuation coverage

If you or anyone in your family covered under the Plan is determined by Social Security to be disabled and you notify the Plan Administrator in a timely fashion, you and your entire family may be entitled to get up to an additional 11 months of COBRA continuation coverage, for a maximum of 29 months. The disability would have to have started at some time before the 60th day of COBRA continuation coverage and must

last at least until the end of the 18-month period of COBRA continuation coverage.

Second qualifying event extension of 18-month period of continuation coverage

If your family experiences another qualifying event during the 18 months of COBRA continuation coverage, the spouse and dependent children in your family can get up to 18 additional months of COBRA continuation coverage, for a maximum of 36 months, if the Plan is properly notified about the second qualifying event. This extension may be available to the spouse and any dependent children getting COBRA continuation coverage if the employee or former employee dies; becomes entitled to Medicare benefits (under Part A, Part B, or both); gets divorced or legally separated; or if the dependent child stops being eligible under the Plan as a dependent child. This extension is only available if the second qualifying event would have caused the spouse or dependent child to lose coverage under the Plan had the first qualifying event not occurred.

TERMINATION OF COBRA CONTINUATION COVERAGE

COBRA continuation coverage may terminate before the end of the maximum period of coverage outlined above if any of the following events occur:

- The Company terminates all of its health benefit plans;
- You fail to pay the premium due for the continuation coverage and do not pay it within the 30-day grace period;

- You, your spouse or your dependent becomes entitled to coverage under Medicare; or
- You or your beneficiary becomes covered, after making the COBRA continuation coverage election, under another group health plan.

Are there other coverage options besides COBRA Continuation Coverage?

Yes. Instead of enrolling in COBRA continuation coverage, there may be other coverage options for you and your family through the Health Insurance Marketplace, Medicaid, or other group health plan coverage options (such as a spouse's plan) through what is called a "special enrollment period." Some of these options may cost less than COBRA continuation coverage. You can learn more about many of these options at www.healthcare.gov.

IF YOU HAVE QUESTIONS

Questions concerning your Plan or your COBRA continuation coverage rights should be addressed to the contact or contacts identified below. For more information about your rights under the Employee Retirement Income Security Act (ERISA), including COBRA, the Patient Protection and Affordable Care Act, and other laws affecting group health plans, contact the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA) in your area or visit www.dol.gov/ebsa. (Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website.) For more information about the Marketplace, visit www.HealthCare.gov.

**ALTERNATIVE COVERAGE UNDER
THE VETERANS BENEFITS
IMPROVEMENT ACT OF 2004**

If you are called to active military duty, and you elect to continue your coverage during such duty, your coverage may be continued for a certain period at 102% of the applicable premium under the Veterans Benefits Improvement Act of 2004. However, this continuation of coverage is an alternative to COBRA continuation coverage, and does not provide the right to extend coverage upon a second qualifying event that is available under COBRA continuation coverage.

**KEEP YOUR PLAN INFORMED OF
ADDRESS CHANGES**

In order to protect your family's rights, you must keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator.

CONTACT INFORMATION

For more information about COBRA continuation coverage, please contact your Plan's COBRA Administrator at:

Conexis
P.O. Box 226101
Dallas, TX 75222
1-877-722-2667

All notices described in this "CONTINUATION OF HEALTH COVERAGE UNDER COBRA" subsection should be submitted to the Plan Administrator at the following address:

Atmos Energy Corporation
P.O. Box 650205
Dallas, TX 75265
Attn: Plan Administrator

NOTICE OF PRIVACY RIGHTS – HEALTH CARE RECORDS

THIS PORTION OF THE SUMMARY PLAN DESCRIPTION CONSTITUTES THE HIPAA PRIVACY NOTICE AND DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION. PLEASE REVIEW IT CAREFULLY.

This HIPAA Privacy Notice Section of the Summary Plan Description gives you advice required by law. This Section applies to health information the Plan receives about you.

You may receive notices about your medical information and how it is handled by other plans or insurers. The Health Insurance Portability and Accountability Act of 1996, as amended (“HIPAA”), mandated the issuance of regulations to protect the privacy of individually identifiable health information, which were issued at 45 CFR Parts 160 through 164 (the “Privacy Regulations”). Since their initial publication, the Privacy Regulations were amended by the Genetic Information Nondiscrimination Act of 2008 (“GINA”) and the Health Information Technology for Economic and Clinical Health Act (“HITECH”) under the American Recovery and Reinvestment Act of 2009 (“ARRA”), and by modifications to the HIPAA Privacy, Security, Enforcement, and Breach Notification Rules, as published in the Federal Register on January 25, 2013. As a participant or beneficiary of the Plan, you are entitled to receive a notice of the Plan’s privacy procedures with respect to your health information, including “genetic information” (as defined in Section 105 of GINA), that is created or received by the Plan (your “Protected Health Information” or “PHI”). This Notice is intended to inform you about how the Plan will use or disclose your PHI, your privacy rights with respect to the PHI, the Plan’s duties with respect to your PHI, your right to file a complaint with

the Plan or with the Secretary of the U.S. Department of Health and Human Services (“HHS”) and the office to contact for further information about the Plan’s privacy practices.

How the Plan Will Use or Disclose Your PHI

Other than the uses or disclosures discussed below, any use or disclosure of your PHI will be made only with your written authorization. Any authorization by you must be in writing. You will receive a copy of any authorization you sign. You may revoke your authorization in writing, except your revocation cannot be effective to the extent the Plan has taken any action relying on your authorization for disclosure. Your authorization may not be revoked if your authorization was obtained as a condition for obtaining insurance coverage and any law provides the insurer with the right to contest a claim under the policy or the policy itself provides such right.

When using or disclosing PHI or when requesting PHI from another covered entity, the Plan will make reasonable efforts not to use, disclose or request more than the minimum amount of PHI necessary to accomplish the intended purpose of the use, disclosure or request, taking into consideration practical and technological limitations. Effective for uses and disclosures on or after February 17, 2010 until the date the Secretary of HHS issues guidance on what constitutes the “minimum necessary” for purposes of the privacy requirements, the Plan shall limit the use, disclosure or request of PHI (1) to the extent practicable, to the limited data set or (2) if needed by such entity, to the minimum necessary to accomplish the intended purpose of such use, disclosure or request. The minimum necessary standard will not apply in the following situations:

- disclosures to or requests by a health care provider for treatment;
- uses or disclosures made to the individual;

- disclosures made to HHS;
- uses or disclosures that are required by law;
- uses or disclosures that are required for the Plan's compliance with legal regulations; and
- uses and disclosures made pursuant to a valid authorization.

The following uses and disclosures of your PHI may be made by the Plan:

For Payment. Your PHI may be used or disclosed to obtain payment, including disclosures for coordination of benefits paid with other plans and medical payment coverages, disclosures for subrogation in order for the Plan to pursue recovery of benefits paid from parties who caused or contributed to the injury or illness, disclosures to determine if the claim for benefits are covered under the Plan, are medically necessary, experimental or investigational, and disclosures to obtain reimbursement under insurance, reinsurance, stop loss or excessive loss policies providing reimbursement for the benefits paid under the Plan on your behalf. Your PHI may be disclosed to other health plans maintained by the Plan sponsor for any of the purposes described above. Uses and disclosures of PHI for payment purposes are limited by the minimum necessary standard.

For Treatment. Your PHI may be used or disclosed by the Plan for purposes of treating you. One example would be if your doctor requests information on what other drugs you are currently receiving during the course of treating you.

For the Plan's Operations. Your PHI may be used as part of the Plan's health care operations. Health care operations include quality assurance, underwriting and premium rating to

obtain renewal coverage, and other activities that are related to creating, renewing, or replacing the contract of health insurance or health benefits or securing or placing a contract for reinsurance of risk, including stop loss insurance, reviewing the competence and qualification of health care providers and conducting cost management and quality improvement activities, and customer service and resolution of internal grievances. The Plan is prohibited from using or disclosing your PHI that is genetic information for underwriting purposes. Uses and disclosures of PHI for health care operations are limited by the minimum necessary standard.

The following use and disclosure of your PHI may only be made by the Plan with your written authorization or by providing you with an opportunity to agree or object to the disclosure:

To Individuals Involved in Your Care. The Plan is permitted to disclose your PHI to your family members, other relatives and your close personal friends involved in your health care or the payment for your health care if:

- the PHI is directly relevant to the family or friend's involvement with your care or payment for that care;
- you have either agreed to the disclosure or have been given an opportunity to object and have not objected; and
- the PHI is needed for notification purposes, or, if you are deceased, the PHI is relevant to such person's involvement, unless you have previously expressed to the Plan your preference that such information not be disclosed after your death.

The following uses and disclosures of your PHI may be made by the Plan without your authorization or without providing you with an opportunity to agree or object to the disclosure:

For Appointment Reminders. Your PHI may be used so that the Plan, or one of its contracted service providers, may contact you to provide appointment reminders, refill reminders, information on treatment alternatives, or other health related benefits and services that may be of interest to you, such as case management, disease management, wellness programs, or employee assistance programs.

To the Plan Sponsor. PHI may be provided to the sponsor of the Plan provided that the sponsor has certified that this PHI will not be used for any other benefits, employee benefit plans or employment-related activities.

When Required by Law. The Plan may also be required to use or disclose your PHI as required by law. For example, the law may require reporting of certain types of wounds or a disclosure to comply with a court order, a warrant, a subpoena, a summons, or a grand jury subpoena received by the Plan.

For Workers' Compensation. The Plan may disclose your PHI as authorized by and to the extent necessary to comply with laws relating to workers' compensation or other similar programs, established by law, that provide benefits for work-related injuries or illnesses without regard to fault.

For Public Health Activities. When permitted for purposes of public health activities, including when necessary to report product defects, to permit product recalls and to conduct post-marketing surveillance. Your PHI may also be used or disclosed if you have been exposed to a communicable disease or are at risk of spreading a disease or condition, if authorized or required by law.

To Report Abuse, Neglect or Domestic Violence. When authorized or required by law to report information about abuse, neglect or domestic violence to public authorities if there exists a reasonable belief that you may be a

victim of abuse, neglect or domestic violence. In such case, the Plan will promptly inform you that such a disclosure has been or will be made unless that notice would cause a risk of serious harm. For the purpose of reporting child abuse or neglect, the Plan is not required to inform the minor that such a disclosure has been or will be made. Disclosure may generally be made to the minor's parents or other representatives, although there may be circumstances under federal or state law when the parents or other representatives may not be given access to a minor's PHI.

For School Records. The Plan may disclose immunization records for a student or prospective student to the school to comply with a state or other law requiring the student to provide proof of immunization prior to admitting the student to school.

For Public Health Oversight Activities. The Plan may disclose your PHI to a public health oversight agency for oversight activities authorized or required by law. This includes uses or disclosures in civil, administrative or criminal investigations; inspections; licensure or disciplinary actions (for example, to investigate complaints against providers); and other activities necessary for appropriate oversight of government benefit programs (for example, to investigate Medicare or Medicaid fraud).

For Judicial or Administrative Proceedings. The Plan may disclose your PHI when required for judicial or administrative proceedings. For example, your PHI may be disclosed in response to a subpoena or discovery request provided certain conditions are met. One of those conditions is that satisfactory assurances must be given to the Plan that the requesting party has made a good faith attempt to provide written notice to you, and the notice provided sufficient information about the proceeding to permit you to raise an objection and no objections were raised or any raised were resolved in favor of disclosure by the court or tribunal.

For Other Law Enforcement Purposes. The Plan may disclose your PHI for other law enforcement purposes, including for the purpose of identifying or locating a suspect, fugitive, material witness or missing person. Disclosures for law enforcement purposes include disclosing information about an individual who is or is suspected to be a victim of a crime, but only if the individual agrees to the disclosure, or the Plan is unable to obtain the individual's agreement because of emergency circumstances. Furthermore, the law enforcement official must represent that the information is not intended to be used against the individual, the immediate law enforcement activity would be materially and adversely affected by waiting to obtain the individual's agreement, and disclosure is in the best interest of the individual as determined by the exercise of the Plan's best judgment.

To a Coroner or Medical Examiner. When required to be given to a coroner or medical examiner for the purpose of identifying a deceased person, determining a cause of death or other duties as authorized or required by law. Also, disclosure is permitted to funeral directors, consistent with applicable law, as necessary to carry out their duties with respect to the decedent.

For Research. The Plan may use or disclose PHI for research, subject to certain conditions.

To Prevent or Lessen a Serious and Imminent Threat. When consistent with applicable law and standards of ethical conduct, if the Plan, in good faith, believes the use or disclosure is necessary to prevent or lessen a serious and imminent threat to the health or safety of a person or the public and the disclosure is to a person reasonably able to prevent or lessen the threat, including the target of the threat.

State Privacy Laws. Some of the uses or disclosures described in this Notice may be prohibited or materially limited by other applicable state laws to the extent such laws are

more stringent than the Privacy Regulations. The Plan shall comply with any applicable state laws that are more stringent when using or disclosing your PHI for any purposes described by this Notice.

Your Privacy Rights With Respect to PHI

Right to Request Restrictions on PHI Uses and Disclosures. You may request the Plan to restrict uses and disclosures of your PHI to carry out treatment, payment or health care operations, or to restrict uses and disclosures to family members, relatives, friends or other persons identified by you who are involved in your care or payment for your care. The Plan is not required to comply with your request. The Plan will accommodate reasonable requests to receive communications of PHI by alternative means or at alternative locations. You or your personal representative will be required to complete a form to request restrictions on uses and disclosures of your PHI.

Right to Inspect and Copy PHI. You have a right to inspect and obtain a copy of your PHI contained in a "designated record set," for as long as the Plan maintains the PHI, other than psychotherapy notes and any information compiled in reasonable anticipation of or for the use of civil, criminal, or administrative actions or proceedings or PHI that is maintained by a covered entity that is a clinical laboratory. Psychotherapy notes are separately filed notes about your conversations with your mental health professional during a counseling session. Psychotherapy notes do not include summary information about your mental health treatment. To the extent that the Plan uses or maintains an electronic health record, you have a right to obtain a copy of your PHI from the Plan in an electronic format. In addition, you may direct the Plan to transmit a copy of your PHI in such electronic format directly to an entity or person.

A "designated record set" includes the medical records and billing records about individuals

maintained by or for a covered health care provider; enrollment, payment, billing, claims adjudication and case or medical management record systems maintained by or for the Plan; or other information used in whole or in part by or for the Plan to make decisions about individuals. Information used for quality control or peer review analyses and not used to make decisions about individuals is not in the designated record set.

You or your personal representative will be required to complete a form to request access to the PHI in your designated record set. If access is denied, you or your personal representative will be provided with a written denial setting forth the basis for the denial, a statement of your review rights, a description of how you may exercise those review rights and a description of how you may complain to HHS.

Right to Amend. You have the right to request the Plan to amend your PHI or a record about you in a designated record set for as long as the PHI is maintained in the designated record set. If the request is denied in whole or part, the Plan must provide you with a written denial that explains the basis for the denial. You or your personal representative may then submit a written statement disagreeing with the denial and have that statement included with any future disclosures of your PHI.

You or your personal representative will be required to complete a form to request amendment of the PHI in your designated record set. You must make requests for amendments in writing and provide a reason to support your requested amendment.

Right to Receive an Accounting of PHI Disclosures. At your request, the Plan will also provide you with an accounting of disclosures by the Plan of your PHI during the six years prior to the date of your request. However, such accounting need not include PHI disclosures made: (1) to carry out treatment, payment or

health care operations; (2) to individuals about their own PHI; (3) pursuant to a valid authorization; (4) incident to a use or disclosure otherwise permitted or required under the Privacy Regulations; or (5) as part of a limited data set. If you request more than one accounting within a 12-month period, the Plan will charge a reasonable, cost-based fee for each subsequent accounting. Notwithstanding the foregoing, if the Plan maintained electronic PHI as of January 1, 2009, you can request an accounting of all disclosures of your electronic PHI made by the Plan during the three years prior to the date of your request (but on and after January 1, 2014).

Right to Receive Confidential Communications. You have the right to request to receive confidential communications of your PHI. This may be provided to you by alternative means or at alternative locations if you clearly state that the disclosure of all or part of the information could endanger you.

Right to Receive a Paper Copy of This Notice Upon Request. To obtain a paper copy of this Notice, contact the Privacy Official at the address and telephone number set forth in the Contact Information section below.

A Note About Personal Representatives

You may exercise your rights through a personal representative. Your personal representative will be required to produce evidence of his or her authority to act on your behalf before that person will be given access to your PHI or allowed to take any action for you. Proof of such authority may take one of the following forms:

- a power of attorney for health care purposes, notarized by a notary public;
- a court order of appointment of the person as the conservator or guardian of the individual; or

- an individual who is the parent of a minor child.

The Plan retains discretion to deny access to your PHI to a personal representative to provide protection to those vulnerable people who depend on others to exercise their rights under these rules and who may be subject to abuse or neglect. This also applies to personal representatives of minors.

The Plan's Duties With Respect to Your PHI

The Plan has the following duties with respect to your PHI:

- The Plan is required by law to maintain the privacy of PHI and provide individuals with notice of its legal duties and privacy practices with respect to the PHI.
- The Plan is required to abide by the terms of the notice that are currently in effect.
- The Plan reserves the right to make amendments or changes to any and all of its privacy policies and practices described in this Notice and to apply such changes to all PHI the Plan maintains. Any PHI that the Plan previously received or created will be subject to such revised policies and practices and the Plan may make the changes applicable to all PHI it receives or maintains. In the event of any material change to the uses or disclosures, the individual's rights, the duties of the Plan or other privacy practices stated in this Notice, the Plan will post the change or the revised Notice, or, alternatively, information about the change to the Notice and the means to obtain the revised Notice, will be provided to you in the Plan's next annual benefits mailing.

- The Plan is required to notify you of any "breach" (as defined in 45 CFR 164.402 of the Privacy Regulations) of you unsecured PHI.

Your Right to File a Complaint

You have the right to file a complaint with the Plan or HHS if you believe that your privacy rights have been violated. You may file a complaint with the Plan by filing a written notice with the Complaint Official, describing when you believe the violation occurred, and what you believe the violation was. You will not be retaliated against for filing a complaint.

Contact Information

If you would like to exercise any of your rights described in this Notice or to receive further information regarding HIPAA privacy, how the Plan uses or discloses your PHI, or your rights under HIPAA, you should contact the Privacy Official and Complaint Official for the Plan. The contact information for the Privacy Official is VP, Human Resources, Attn: HIPAA Privacy Officer, Atmos Energy Corporation, Three Lincoln Centre, Suite 1800, 5430 LBJ Freeway, Dallas, TX 75240-2601, (972) 855-4026. The contact information for the Complaint Official is Associate General Counsel, Attn: HIPAA Complaint Officer, Atmos Energy Corporation, Three Lincoln Centre, Suite 1800, 5430 LBJ Freeway, Dallas, TX 75240-2601, (972) 855-3089.

Please read this portion of the Benefit Booklet carefully as it has information about the Prescription Drug coverage available under the Plan, and about your options under Medicare's Prescription Drug coverage. This information can help you decide whether or not you want to join a Medicare drug plan. If you are considering joining, you should compare your current coverage, including which drugs are covered at what cost, with the coverage and costs of the plans offering Medicare Prescription Drug coverage in your area. Information about where you can get help to make decisions about your Prescription Drug coverage is at the end of this notice.

There are two important things you need to know about your current coverage and Medicare's prescription drug coverage:

1. Medicare prescription drug coverage became available in 2006 to everyone with Medicare. You can get this coverage if you join a Medicare Prescription Drug Plan or join a Medicare Advantage Plan (like an HMO or PPO) that offers prescription drug coverage. All Medicare drug plans provide at least a standard level of coverage set by Medicare. Some plans may also offer more coverage for a higher monthly premium.

2. Atmos Energy Corporation has determined that the prescription drug coverage offered by the Plan is, on average for all plan participants, expected to pay out as much as standard Medicare prescription drug coverage pays and is therefore considered Creditable Coverage. Because your existing coverage is Creditable Coverage, you can keep this coverage and not pay a higher premium (a penalty) if you later decide to join a Medicare drug plan.

When Can You Join A Medicare Drug Plan?

You can join a Medicare drug plan when you first become eligible for Medicare and each year from October 15th to December 7th.

However, if you lose your current creditable prescription drug coverage, through no fault of your own, you will also be eligible for a two (2) month Special Enrollment Period (SEP) to join a Medicare drug plan.

What Happens To Your Current Coverage If You Decide to Join A Medicare Drug Plan?

If you decide to enroll in a Medicare drug plan, you may keep your prescription drug coverage under the Plan, in which case, you will still be eligible to receive all of your current health and prescription drug benefits. Before enrolling in any Medicare drug plan, you should compare your current coverage, including which drugs are covered, with the coverage and cost of other plans offering Medicare prescription drug coverage in your area. If you do decide to join a Medicare drug plan and drop your current Plan coverage, be aware that you and your dependents will not be able to get the Plan coverage back until you enroll for the next plan year during open enrollment, unless you have a change in status that permits you to change your enrollment election.

When Will You Pay A Higher Premium (Penalty) To Join A Medicare Drug Plan?

You should also know that if you drop or lose your current coverage with Atmos Energy Corporation and don't join a Medicare drug plan within 63 continuous days after your current coverage ends, you may pay a higher premium (a penalty) to join a Medicare drug plan later.

If you go 63 continuous days or longer without creditable prescription drug coverage, your monthly premium may go up by at least 1% of the Medicare base beneficiary premium per month for every month that you did not have that coverage. For example, if you go nineteen months without creditable coverage, your premium may consistently be at least 19% higher than the Medicare base beneficiary premium. You may have to pay this higher premium (a penalty) as long as you have

Medicare prescription drug coverage. In addition, you may have to wait until the following October to join.

For More Information About This Notice Or Your Current Prescription Drug Coverage...

Contact the Atmos Energy Corporation's Benefits Office at 972-855-4032 for further information.

NOTE: You'll get this notice each year. You will also get it before the next period you can join a Medicare drug plan, and if the coverage through the Plan changes. You also may request a copy of this notice at any time.

For More Information About Your Options Under Medicare Prescription Drug Coverage...

More detailed information about Medicare plans that offer prescription drug coverage is in the "Medicare & You" handbook. You'll get a copy of the handbook in the mail every year from Medicare. You may also be contacted directly by Medicare drug plans.

For more information about Medicare prescription drug coverage:

Visit www.medicare.gov

Call your State Health Insurance Assistance Program (see the inside back cover of your copy of the "Medicare & You" handbook for their telephone number) for personalized help

Call 1-800-MEDICARE (1-800-633-4227). TTY users should call 1-877-486-2048.

If you have limited income and resources, extra help paying for Medicare prescription drug coverage may be available. For information about this extra help, visit Social Security on the web at www.socialsecurity.gov, or call them at 1-800-772-1213 (TTY 1-800-325-0778).

Remember: Keep this Creditable Coverage notice. If you decide to join one of the Medicare drug plans, you may be required to provide a copy of this notice when you join to show whether or not you have maintained creditable coverage and, therefore, whether or not you are required to pay a higher premium (a penalty).

INFORMATION CONCERNING EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974 (ERISA)

If the Plan is part of an “employee welfare benefits plan” and “welfare plan” as those terms are defined in ERISA:

The Plan Administrator will furnish Summary Plan Descriptions, annual reports, and summary annual reports to you and other plan participants and to the government as required by ERISA and its regulations.

The Claims Administrator will furnish the Plan Administrator with this Benefit Booklet as a description of benefits available under this Plan. Upon written request by the Plan Administrator, the Claims Administrator will send any information that the Claims Administrator has that will aid the Plan Administrator in making its annual reports.

Claims for benefits must be made in writing on a timely basis in accordance with the provisions described in this Benefit Booklet. Claim filing and claim review procedures are found in the subsections entitled “**CLAIM FILING PROCEDURES**” and “**CLAIMS REVIEW PROCEDURES**” in the “**HOW TO RECEIVE HEALTH CARE BENEFITS**” Section of this Benefit Booklet.

BCBSTX, as the Claims Administrator, is not the ERISA “Plan Administrator” for benefits or activities pertaining to the Plan.

The Plan Administrator has given the Claims Administrator the initial authority to make certain benefit determinations in accordance with the benefits and procedures detailed in the Plan. The Plan Administrator has full and complete authority and discretion to make decisions regarding the Plan’s provisions and determining questions of eligibility and benefits. Any decision made by the Plan Administrator shall be final and conclusive.

STATEMENT OF ERISA RIGHTS

As a participant in this Plan you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA). ERISA provides that all Plan participants shall be entitled to:

- Examine, without charge, at the Plan Administrator’s office and at other specified locations, such as division offices, worksites or union halls, all Plan documents, including insurance contracts, copies of collective bargaining agreements and a copy of the latest annual report (Form 5500 Series), filed by the Plan with the U.S. Department of Labor and available at the Public Disclosure Room at the Employee Benefits Security Administration;
- Obtain upon written request to the Plan Administrator, copies of documents governing the operation of the Plan, including insurance contracts and collective bargaining agreements, and copies of the latest annual report (Form 5500 Series) and updated Summary Plan Description. The Plan Administrator may make a reasonable charge for the copies; and
- Receive a summary of the Plan’s annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report.

You are entitled to continue health coverage for yourself and eligible spouse and dependents if there is a loss of coverage under the Plan as a result of a Qualifying Event. You or your dependents may have to pay for such coverage. Review this Summary Plan Description and the documents governing the Plan on the rules governing your COBRA Coverage rights.

In addition to creating rights for Plan participants, ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan. The people who operate your Plan, called “fiduciaries” of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. No one, including your employer, your union or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a benefit under the Plan or exercising your rights under ERISA. If your claim for a welfare benefit is denied or ignored, in whole or in part, you must receive a written explanation of the reason for the denial. You have the right to obtain, without charge, copies of documents relating to the decision and to have the Plan review and reconsider your Claim.

Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the latest annual report from the Plan Administrator and do not receive them within 30 days, you may file suit in a federal court. In such case, the court may require the Plan Administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Plan Administrator.

If you have a claim for benefits which is denied or ignored, in whole or in part, and you disagree with that denial, you must file an appeal of that denial in accordance with the claims procedures described in this Summary Plan Description. After the appeal is denied in accordance with the claims procedures, you may file suit in a state or federal court. In addition, if you disagree with the plan’s decision or lack thereof concerning the qualified status of a domestic relations order or a medical child support order, after exhausting the claims appeal procedure, you may file suit in federal court.

If it should happen the Plan fiduciaries misuse the Plan’s money or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor or you may file suit in a federal court. The court will decide who should pay court costs and legal fees.

If you are successful the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your Claim is frivolous. If you have any questions about the Plan, you should contact the Plan Administrator.

If you have questions about this statement or about your rights under ERISA, you should contact the nearest office of the Employee Benefits Security Administration (formerly the Pension & Welfare Benefits Administration), U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N. W., Washington, D. C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

**ERISA PLAN ADMINISTRATION
INFORMATION**

NAME OF THE PLAN:

Atmos Energy Corporation Group Medical Plan

EMPLOYER/PLAN SPONSOR:

Atmos Energy Corporation
c/o Vice President, Human Resources
P.O. Box 650205
Dallas, Texas 75265-0205

EMPLOYER IDENTIFICATION NUMBER:

75-1743247

PLAN NUMBER:

511

TYPE OF PLAN:

Welfare Benefit Plan

TYPE OF PLAN ADMINISTRATION:

The Plan is administered on behalf of the Plan Administrator by the Claims Administrator. The benefits are paid from funds provided by the Employer on behalf of the Plan in accordance with a contract with Blue Cross and Blue Shield of Texas (called "the Claims Administrator").

PLAN ADMINISTRATOR:

Vice President, Human Resources
(972) 934-9227

**AGENT FOR SERVICE OF LEGAL
PROCESS:**

The Plan Sponsor

**PLAN CONTRIBUTIONS AND FUNDING
ARRANGEMENTS:**

The Plan is funded by direct benefit payments from the general assets of the Employer. The employee's contribution toward the cost of this Plan is at a rate determined by the Employer.

PLAN YEAR:

The financial records of the Plan are kept on a Plan Year basis. The Plan Year ends on each December 31.

CLAIMS ADMINISTRATOR

Blue Cross Blue Shield Texas

CLAIMS FILING PROCEDURES:

This information is explained in the subsection entitled "**CLAIM FILING PROCEDURES**" in the "**HOW TO RECEIVE HEALTH CARE BENEFITS**" Section of this Benefit Booklet.

CLAIM REVIEW PROCEDURES:

This information is explained in the subsection entitled "**CLAIMS REVIEW PROCEDURES**" in the "**HOW TO RECEIVE HEALTH CARE BENEFITS**" Section of this Benefit Booklet.

HSA ADMINISTRATOR

Bank of New York Mellon

d-1413315v42

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-41
Page 1 of 1

REQUEST:

Provide detailed descriptions of all early retirement plans or other staff reduction programs Atmos has offered or intends to offer its employees during either the base period or the forecasted test period. Include all cost-benefit analyses associated with these programs.

RESPONSE:

Atmos Energy - Kentucky has not offered early retirement plans or other staff reduction programs in the base period or the forecasted test period.

Respondent: Mark Martin

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-42
Page 1 of 1

REQUEST:

Concerning employee fringe benefits:

- a. Provide a detailed list of all fringe benefits available to Atmos's employees and the expected cost of each benefit in the base period and the forecasted test period. Indicate any fringe benefits which are limited to management employees.
- b. Provide comparative cost information for the 12 months preceding the base period and the base period. Explain any changes in fringe benefits occurring over this 24-month period.

RESPONSE:

- a) Please see schedule G.1 in the Revenue Requirement model for fringe benefit costs for the base and test period.
- b) Please see Attachment 1 for the requested information.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-42 Att1 - Benefits Analysis.xlsx, 3 Pages.

Respondents: Laura Gillham and Greg Waller



Kentucky Division 009

Benefits Analysis - Month

	Fiscal 2016 January	Fiscal 2016 February	Fiscal 2016 March	Fiscal 2016 April	Fiscal 2016 May	Fiscal 2016 June	Fiscal 2016 July	Fiscal 2016 August	Fiscal 2016 September	Fiscal 2017 October	Fiscal 2017 November
O&M Benefits Expense by Benefit Type - 0000											
Workers Compensation	-	(15)	4	-	26	4	5	17	(28)	-	-
Basic Life Insurance	2,000	2,010	2,212	1,874	1,985	1,968	2,018	2,034	1,987	7,382	1,832
FAS 106	21,604	21,673	23,894	20,242	21,439	21,259	21,795	21,960	21,468	20,504	22,897
Medical/Dental	74,414	74,801	82,300	69,724	73,847	73,224	75,071	75,640	73,943	78,736	87,923
Long Term Disability (LTD, STD, FMLA)	3,201	3,217	3,540	2,999	3,176	3,149	3,229	3,253	3,181	2,050	2,290
Employer ESOP	16,403	16,488	18,142	15,369	16,278	16,141	16,548	16,674	16,299	16,813	18,775
Pension Cost	35,207	35,387	38,938	32,988	34,938	34,644	35,518	35,786	34,984	31,166	34,803
Clearing Account - 1840-13860	-	-	-	-	-	-	-	-	-	-	-
RSP FACC 13861	1,600	1,609	1,770	1,499	1,588	1,575	1,614	1,627	1,590	2,461	2,748
Employer Match HSA	400	402	443	375	397	394	404	407	397	410	458
Total O&M Expensed Benefits by Type - 0000	154,830	155,573	171,242	145,070	153,674	152,357	156,202	157,397	153,821	159,523	171,725
Non O&M Expensed Benefits (Capitalized and Balance Sheet) - 0000											
Workers Compensation	-	-	-	-	-	-	-	-	-	-	-
Basic Life Insurance	1,152	2,924	3,106	(284)	2,945	2,957	3,095	(312)	770	10,224	(6,016)
FAS 106	20,288	21,040	22,391	20,367	21,246	21,397	22,290	22,135	22,058	9,597	(1,339)
Medical/Dental	79,874	83,723	113,885	70,481	117,162	105,678	103,937	134,524	107,096	98,621	103,172
Long Term Disability (LTD, STD, FMLA)	1,688	4,211	4,474	4	4,243	4,260	4,459	(4)	1,411	3,114	3,169
Employer ESOP Match	20,507	22,331	23,827	20,273	22,958	21,710	23,059	23,523	22,458	22,623	24,465
Pension Cost	41,527	43,108	45,901	42,686	44,232	44,840	45,584	45,262	45,323	47,188	43,996
Clearing Account - 1840-13860	-	-	-	-	-	-	-	-	-	-	-
RSP FACC 13861	3,136	3,381	2,128	4,797	3,359	1,850	3,703	3,731	3,862	3,654	3,765
Employer Match HSA	11,300	12	(404)	176	18	(170)	28	46	36	55	20
Total Non O&M Expensed Benefits (Capitalized and Balance Sheet) - 0000	179,472	180,730	215,307	158,500	216,162	202,521	206,155	228,906	203,014	195,077	171,232
Total Benefits - 0000	334,302	336,304	386,549	303,570	369,836	354,878	362,358	386,303	356,835	354,600	342,956

Direct Charges from Shared Services

Life Benefits Load	54	54	59	54	56	56	52	58	70	194	47
OPEB Benefits Load	420	420	460	420	440	440	403	449	546	442	479
Medical Benefits Load	1,896	1,897	2,077	1,897	1,987	1,986	1,819	2,025	2,463	1,952	2,115
LTD Benefits Load	86	86	94	86	90	90	83	92	112	54	58
ESOP Benefits Load	377	377	413	377	395	395	362	403	490	388	421
Pension Benefits Load	797	797	873	797	835	835	765	851	1,036	647	701
RSP FACC Benefits Load	86	86	94	86	90	90	83	92	112	108	117
HSA Benefits Load	11	11	12	11	11	11	10	12	14	11	12



Kentucky Division 009

Benefits Analysis - Month

	Fiscal 2017 December	Fiscal 2017 January	Fiscal 2017 February	Fiscal 2017 March	Fiscal 2017 April	Fiscal 2017 May	Fiscal 2017 June	Fiscal 2017 July	Fiscal 2017 August	Fiscal 2017 September	Fiscal 2018 October
O&M Benefits Expense by Benefit Type - 0000											
Workers Compensation	5	-	4	-	14	-	4	-	(11)	-	-
Basic Life Insurance	1,908	1,745	1,481	1,771	1,464	1,725	1,615	1,559	1,724	1,660	965
FAS 106	23,805	21,824	18,507	22,133	18,341	21,565	20,184	19,493	21,556	20,751	(4,826)
Medical/Dental	91,449	83,768	71,066	84,990	70,430	82,811	77,507	74,851	82,776	79,684	100,389
Long Term Disability (LTD, STD, FMLA)	2,382	2,181	1,851	2,213	1,834	2,157	2,018	1,949	2,155	2,075	2,413
Employer ESOP	19,528	17,888	15,175	18,149	15,040	17,684	16,551	15,984	17,676	17,016	20,271
Pension Cost	36,198	33,158	28,130	33,642	27,878	32,779	30,680	29,629	32,766	31,541	27,510
Clearing Account - 1840-13860											
RSP FACC 13861	2,865	2,610	2,221	2,656	2,201	2,588	2,422	2,339	2,587	2,490	2,896
Employer Match HSA	476	436	370	443	367	431	404	390	431	415	483
Total O&M Expensed Benefits by Type - 0000	178,617	163,612	138,804	165,996	137,570	161,741	151,385	146,194	161,661	155,632	150,100
Non O&M Expensed Benefits (Capitalized and Balance Sheet) - 0000											
Workers Compensation	-	-	-	-	-	-	-	-	-	-	-
Basic Life Insurance	1,267	2,149	1,456	2,180	2,049	2,065	743	2,295	2,318	1,089	937
FAS 106	4,129	4,096	4,019	4,164	3,906	3,935	4,166	4,397	4,441	4,279	(16,029)
Medical/Dental	121,965	107,466	102,619	109,772	94,904	111,898	130,528	130,157	107,088	74,691	104,722
Long Term Disability (LTD, STD, FMLA)	2,296	3,078	2,418	3,120	2,931	2,956	1,709	3,287	3,320	2,030	2,685
Employer ESOP Match	23,050	23,029	19,921	23,960	19,408	22,456	22,237	22,605	24,819	21,809	24,636
Pension Cost	45,267	44,510	43,688	46,236	42,974	42,968	45,401	47,758	48,391	46,568	40,161
Clearing Account - 1840-13860											
RSP FACC 13861	2,194	3,569	3,197	5,064	3,199	3,237	3,460	3,685	3,742	5,447	4,077
Employer Match HSA	34	15,196	34	36	(84)	142	267	87	62	104	0
Total Non O&M Expensed Benefits (Capitalized and Balance Sheet) - 0000	200,202	203,093	177,353	194,532	169,286	189,658	208,512	214,271	194,183	156,016	161,190
Total Benefits - 0000	378,819	366,705	316,157	360,528	306,857	351,399	359,897	360,465	355,844	311,648	311,290

Direct Charges from Shared Services

Life Benefits Load	47	47	42	49	42	49	47	45	49	45	25
OPEB Benefits Load	480	478	435	500	435	500	479	456	500	457	406
Medical Benefits Load	2,117	2,111	1,919	2,208	1,920	2,208	2,116	2,014	2,208	2,016	2,502
LTD Benefits Load	58	58	53	61	53	61	58	56	61	56	64
ESOP Benefits Load	421	420	382	439	382	439	421	401	439	401	470
Pension Benefits Load	702	700	636	732	636	732	701	668	732	668	559
RSP FACC Benefits Load	117	117	106	122	106	122	117	111	122	111	140
HSA Benefits Load	12	12	11	12	11	12	12	11	12	11	13



Kentucky Division 009

Benefits Analysis - Month

	Fiscal 2018 November	Fiscal 2018 December	Fiscal 2018 January	Fiscal 2018 February	Fiscal 2018 March	Fiscal 2018 April	Fiscal 2018 May	Fiscal 2018 June	Fiscal 2018 July	Fiscal 2018 August
O&M Benefits Expense by Benefit Type - 0000										
Workers Compensation	-	-	-	-	-	-	-	-	-	39
Basic Life Insurance	1,053	899	1,117	837	810	819	958	846	918	939
FAS 106	(5,267)	(4,493)	(5,583)	(4,184)	(4,051)	(4,094)	(4,791)	(4,231)	(4,589)	(4,700)
Medical/Dental	109,560	93,450	116,127	87,033	84,256	85,156	99,649	88,000	95,453	97,785
Long Term Disability (LTD, STD, FMLA)	2,634	2,246	2,792	2,092	2,025	2,047	2,395	2,115	2,295	2,351
Employer ESOP	22,123	18,870	23,449	17,574	17,013	17,195	20,122	17,769	19,274	19,744
Pension Cost	30,024	25,609	31,823	23,850	23,089	23,336	27,308	24,115	26,158	26,796
Clearing Account - 1840-13860	-	-	-	-	-	-	-	-	-	-
RSP FACC 13861	3,160	2,696	3,350	2,511	2,430	2,456	2,875	2,538	2,753	2,821
Employer Match HSA	527	449	558	418	405	409	479	423	459	471
Total O&M Expensed Benefits by Type - 0000	163,814	139,726	173,633	130,131	125,979	127,324	148,995	131,577	142,721	146,245
Non O&M Expensed Benefits (Capitalized and Balance Sheet) - 0000										
Workers Compensation	-	-	-	-	-	-	-	-	-	-
Basic Life Insurance	849	3,747	806	874	1,473	923	904	3,155	950	908
FAS 106	(14,522)	(14,701)	(14,574)	(14,451)	(16,015)	(15,442)	(15,986)	(16,495)	(15,956)	(15,375)
Medical/Dental	109,251	123,282	115,171	95,723	101,296	114,015	122,280	110,925	102,053	126,067
Long Term Disability (LTD, STD, FMLA)	2,432	3,347	2,424	2,431	341	2,585	2,610	3,069	2,673	2,575
Employer ESOP Match	22,679	21,545	24,080	19,295	23,964	22,116	23,824	23,188	23,356	24,986
Pension Cost	36,398	37,600	36,834	36,220	40,190	39,156	40,012	41,401	40,208	38,801
Clearing Account - 1840-13860	-	-	-	-	-	-	-	-	-	-
RSP FACC 13861	3,844	3,875	3,993	3,855	6,443	4,137	4,264	4,529	4,413	6,872
Employer Match HSA	(0)	0	19,519	397	493	300	135	(903)	124	76
Total Non O&M Expensed Benefits (Capitalized and Balance Sheet) - 0000	160,930	178,694	188,254	144,345	158,184	167,791	178,043	168,868	157,821	184,911
Total Benefits - 0000	324,744	318,420	361,887	274,476	284,163	295,115	327,038	300,445	300,542	331,156

Direct Charges from Shared Services

Life Benefits Load	24	23	25	22	24	23	25	23	24	25
OPEB Benefits Load	378	366	400	348	383	366	400	366	384	401
Medical Benefits Load	2,324	2,251	2,465	2,144	2,358	2,251	2,465	2,251	2,361	2,467
LTD Benefits Load	59	57	63	54	60	57	63	57	60	63
ESOP Benefits Load	437	423	463	403	443	423	463	423	444	463
Pension Benefits Load	519	503	551	479	527	503	551	503	527	551
RSP FACC Benefits Load	130	126	138	120	132	126	138	126	132	138
HSA Benefits Load	12	11	13	11	12	11	13	11	12	13

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Atmos Energy Corporation, Kentucky Division
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REQUEST:

Provide a complete description of Atmos's Other Post-Employment Benefits package(s) provided to its employees.

RESPONSE:

Atmos Energy offers no post-employment benefits to its employees except retiree medical, which is considered a post-retirement benefit.

Respondent: Mark Martin

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-44
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REQUEST:

Provide a complete description of the financial reporting and ratemaking treatment of Atmos's pension costs.

RESPONSE:

Pension costs and liabilities are determined on an actuarial basis and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets, assumed discount rates and current demographic and actuarial mortality data. The assumed discount rate and the expected return are the assumptions that generally have the most significant impact on our pension costs and liabilities.

The discount rate is utilized principally in calculating the actuarial present value of our pension obligation and net pension cost. When establishing our discount rate, we consider high quality corporate bond rates based on Moody's Aa bond index, changes in those rates from the prior year and the implied discount rate that is derived from matching our projected benefit disbursements with a high quality corporate bond spot rate curve.

The expected long-term rate of return on assets is utilized in calculating the expected return on plan assets component of the annual pension cost. We estimate the expected return on plan assets by evaluating expected bond returns, equity risk premiums, asset allocations, the effects of active plan management, the impact of periodic plan asset rebalancing and historical performance. We also consider the guidance from our investment advisors in making a final determination of our expected rate of return on assets. To the extent the actual rate of return on assets realized over the course of a year is greater than or less than the assumed rate, that year's annual pension cost is not affected. Rather, this gain or loss reduces or increases future pension costs over a period of approximately ten to twelve years.

These costs are included as benefits expense in the revenue requirement of this case.

Respondents: Greg Waller and Laura Gillham

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REQUEST:

For each of the following Statements of Financial Accounting Standards ("SFAS"), provide the information listed concerning implementation by the utility.

- a. SFAS No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions."
 - (1) The date Atmos adopted the SFAS.
 - (2) The effect on the financial statements.
 - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

- b. SFAS No. 112, "Employers' Accounting for Postretirement Benefits."
 - (1) The date Atmos adopted the SFAS.
 - (2) The effect on the financial statements.
 - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

- c. SFAS No. 143, "Accounting for Asset Retirement Obligations."
 - (1) The date that Atmos adopted the SFAS.
 - (2) The effect on the financial statements.
 - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

- d. A schedule comparing the depreciation rates utilized by Atmos prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

- e. SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."
 - (1) The date Atmos adopted the SFAS.
 - (2) The effect on the financial statements.
 - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

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RESPONSE:

- a) SFAS No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions."

Atmos Energy adopted SFAS 106 effective October 1, 1993. Upon adoption, the Company recognized an initial transition obligation of \$33,354,000, which was amortized on a straight-line basis over 20 years from the date of adoption. The expense reflected in the income statement is recorded in account 9260-01200 through May 2012. Since June of 2012, it is being recorded in 9260-01203. In fiscal 2004, the effect of adopting this standard increased consolidated net periodic postretirement cost by \$3,789,000.

- b) SFAS No. 112, "Employers' Accounting for Postretirement Benefits."

SFAS 112 became effective for Atmos Energy on October 1, 1994. Prior to the adoption of SFAS 112, postemployment benefit costs were recorded on a pay-as-you-go basis. The cumulative effect of adopting SFAS 112 as well as the effect of the new standard upon the recurring expense for these benefits were not material.

- c) SFAS No. 143, "Accounting for Asset Retirement Obligations."

SFAS 143 became effective for Atmos Energy on October 1, 2002. Upon adoption of SFAS 143, the Company determined that it had a legal obligation to remove its mains; however, no asset retirement obligation was recorded because it could not be determined when the legal obligation would be incurred. Additionally, the Company estimated that it had a liability pertaining to the restoration of certain leased facilities of approximately \$250,000; however, this liability was not recorded due to immateriality. Thus, no amounts were recorded in the consolidated financial statements for the adoption of SFAS 143.

Effective September 30, 2006, the Company adopted the provisions of Financial Accounting Standard Interpretation No. 47 Accounting for Conditional Asset Retirement Obligations, an interpretation of SFAS 143. Under this guidance, the Company determined that it had an asset retirement obligation for all of its utility division mains totaling \$15,070,269. This liability was reclassified, for financial reporting purposes, from the Company's existing regulatory cost of removal obligation. Additionally, the Company reflected, for financial reporting purposes only, a net asset retirement cost totaling \$4,759,263 as a component of net property, plant and equipment with an offsetting increase to regulatory liabilities.

- d) The depreciation rates utilized by Atmos Energy's Kentucky/Mid-States Division did not change upon implementation of SFAS No. 143.

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- e) SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."

During fiscal 2007, Atmos Energy adopted the disclosure requirements of SFAS 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans, an amendment of FASB Statements No. 87, 88, 106, and 132(R). SFAS 158 also required the Company to change its pension and post retirement measurement date from June 30 to September 30 by fiscal 2009.

Effective October 1, 2008 Atmos Energy adopted the measurement date requirements of SFAS 158 using the remeasurement option. Under this option, Atmos Energy reported its pension and postretirement liabilities on its September 30, 2008 consolidated balance sheet based upon a June 30, 2008 valuation date. Its fiscal 2008 net periodic pension and postretirement costs were determined using a June 30, 2007 valuation date and were not affected by this change. Our pension and postretirement liabilities and our fiscal 2009 net pension and postretirement cost were remeasured and calculated as of September 30, 2008.

Under the transition rules, Atmos Energy was required, on October 1, 2008, to record a net of tax charge of \$7.8 million to retained earnings to bring the net periodic pension and postretirement cost into alignment with the new September 30 measurement date. Further, our pension and postretirement liabilities increased by a net \$3.5 million and the unrealized losses associated with our pension and postretirement plans (which are reflected on the consolidated balance sheet as a component of deferred charges and other assets) decreased by \$9.0 million. These changes reflect the impact of bringing the net periodic pension and postretirement costs into alignment with the new measurement date and the remeasurement of the associated liabilities as of September 30, 2008.

Respondent: Laura Gillham

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-46

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.

RESPONSE:

The Company will provide the requested information as it becomes available. The Company will provide the first update after its fiscal year earnings announcement in November 2018.

Respondents: Laura Gillham and Greg Waller

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-47
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REQUEST:

Provide the amount of excess deferred federal income taxes resulting from the reductions in the corporate tax rate in 1979, 1986 and 2018, as of the end of the most recent calendar year. Show the amounts associated with each reduction separately.

RESPONSE:

The Company does not have excess deferred federal income taxes resulting from the reductions in the corporate tax rate in 1979 or 1986.

See Attachment 1 for the amount of excess deferred federal income taxes resulting from the reduction in the corporate tax rate in 2018 as reflected in this filing.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-47_Att1 - Excess Deferred Income Tax by Deferred Item.xlsx, 5 Pages.

Respondent: Jennifer Story

Atmos Energy Corporation, Kentucky Division
Case No. 2018-00281
Total Kentucky Excess Deferred Income Tax by Deferred Item
Response to Staff RFI Set No. 1 Question No. 1-47

		TCJA Rate		Prior Rate		Components of Regulatory Liability			Components of One Time Benefit **					
		Federal	21.00%	35.00%										
		State	2.30%	2.30%										
		Federal Benefit of State	-0.48%	-0.81%										
		Total	22.817%	36.50%										
Allocation Rate		5.18%	5.45%	49.78%	100.00%	5.18%	5.45%	49.78%	100.00%					
Code	Excess Deferred Category	Name	Components of Regulatory Liability				Total Excess	Total Gross Up Recorded on	Total Regulatory Liability Recorded on	Components of One Time Benefit **				Total Kentucky Re-Measurement Change Items Not Included in Kentucky Rate Base = P&L Impact
			Division 002 Deferred Re-Measurement Change Items Included in Kentucky Rate Base = Excess Deferreds	Division 012 Deferred Re-Measurement Change Items Included in Kentucky Rate Base = Excess Deferreds	Division 091 Deferred Re-Measurement Change Items Included in Kentucky Rate Base = Excess Deferreds	Division 009 Deferred Re-Measurement Change Items Included in Kentucky Rate Base = Excess Deferreds				Division 012 Deferred Re-Measurement Change Items Not Included in Kentucky Rate Base = P&L Impact	Division 091 Deferred Re-Measurement Change Items Not Included in Kentucky Rate Base = P&L Impact	Division 009 Deferred Re-Measurement Change Items Not Included in Kentucky Rate Base = P&L Impact	Division 009 Deferred Re-Measurement Change Items Not Included in Kentucky Rate Base = P&L Impact	
ACC03	Non-Plant	Directors Deferred Bonus	(3,586)	-	-	-	(3,586)	(1,060)	(4,646)	-	-	-	-	-
ACC04	Non-Plant	MIP / VPP Accrual	(30,146)	17,365	(12,404)	9,703	(15,482)	(4,577)	(20,059)	-	-	-	-	-
ACC08	Non-Plant	Self Insurance - Adjustment	(52,289)	-	-	-	(52,289)	(15,458)	(67,747)	-	-	-	-	-
ACC11	Non-Plant	Vacation Accrual	(295)	(224)	944	-	425	126	551	-	-	-	-	-
ACC12	Non-Plant	Worker's Comp Insurance Reserve	(2,231)	-	(79,315)	-	(81,545)	(24,107)	(105,652)	-	-	-	-	-
CAPO1	Non-Plant	Customer Advances	-	-	-	(108,649)	(108,649)	(32,119)	(140,768)	-	-	-	-	-
DTE09	Non-Plant	Deferred Expense Projects	-	-	-	4,666	4,666	1,379	6,046	-	-	-	-	-
DVA05	Non-Plant	RAR 91/93 Bond Cost Amortized	-	-	(5,549)	-	(5,549)	(1,640)	(7,189)	-	-	-	-	-
DVA18	Non-Plant	DIG on Fixed Assets - UCG Storage	-	-	218,603	-	218,603	64,624	283,227	-	-	-	-	-
DVA26	Non-Plant	RAR 86/90 Lease Expense Amortization	-	-	29,683	-	29,683	8,775	38,459	-	-	-	-	-
FXA01	Plant	Fixed Asset Cost Adjustment	649,641	773,250	316,106	34,697,831	36,436,828	10,771,531	47,208,360	-	-	-	-	-
FXA02	Plant	Depreciation Adjustment	(110,787)	(225,371)	(80,255)	6,741,636	6,325,223	1,869,876	8,195,099	-	-	-	-	-
FXA13	Plant	Section 481(a) Cushion Gas	(10,657)	-	-	-	(10,657)	(3,150)	(13,808)	-	-	-	-	-
FXA14	Plant	Section 481(a) Line Pack Gas	(1,293)	-	-	-	(1,293)	(382)	(1,675)	-	-	-	-	-
FXA26	Plant	CWIP	1,731	15,301	(15,481)	99,173	100,724	29,776	130,501	-	-	-	-	-
FXA46	Plant	Section 481(a) TPR	-	-	-	111,387	111,387	32,929	144,316	-	-	-	-	-
FXA47	Plant	RWIP	77	3	51	310,134	310,265	91,721	401,986	-	-	-	-	-
GCA01	Non-Plant	Deferred Gas Costs	-	-	-	1,525,445	1,525,445	450,955	1,976,400	-	-	-	-	-
GCA03	Non-Plant	Over Recoveries of PGA	-	-	-	(573,082)	(573,082)	(169,416)	(742,498)	-	-	-	-	-
NBP03	Non-Plant	SEBP Adjustment	(508,125)	-	(264,316)	-	(772,441)	(228,351)	(1,000,792)	-	-	-	-	-
NBP05	Non-Plant	Restricted Stock Grant Plan	(26,857)	-	-	-	(26,857)	(7,939)	(34,796)	-	-	-	-	-
NBP06	Non-Plant	Rabbi Trust	(27,990)	-	-	-	(27,990)	(8,274)	(36,265)	-	-	-	-	-
NBP13	Non-Plant	Restricted Stock - MIP	(267,870)	-	-	-	(267,870)	(79,188)	(347,058)	-	-	-	-	-
NBP16	Non-Plant	Director's Stock Awards	(134,722)	-	-	-	(134,722)	(39,827)	(174,549)	-	-	-	-	-
NTE11	Non-Plant	UNICAP Section 263A Costs	-	-	(271,101)	-	(271,101)	(80,144)	(351,245)	-	-	-	-	-
ONT02	Non-Plant	Allowance for Doubtful Accounts	(0)	-	(4,468)	(74,971)	(79,439)	(23,484)	(102,923)	-	-	-	-	-
ONT03	Non-Plant	Clearing Account - Adjustment	26,556	-	-	-	26,556	7,851	34,407	-	-	-	-	-
ONT04	Non-Plant	Charitable Contribution Carryover	(147,036)	-	-	-	(147,036)	(43,467)	(190,503)	-	-	-	-	-
ONT21	Non-Plant	Union Gas - Non-Compete	-	-	(76,030)	-	(76,030)	(22,476)	(98,506)	-	-	-	-	-
ONT31	Non-Plant	Prepayments	115,246	9,738	-	30,188	155,172	45,872	201,044	-	-	-	-	-
ONT52	Non-Plant	WACOG to FIFO Adjustment	-	-	(6,961)	-	(6,961)	(2,058)	(9,019)	-	-	-	-	-
ONT61	Non-Plant	Federal and State Tax Interest	(14,145)	-	-	-	(14,145)	(4,182)	(18,326)	-	-	-	-	-
ONT67	Non-Plant	Valuation Allowance - Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-	-
PEN01	Non-Plant	Pension Expense	254,215	-	-	-	254,215	75,152	329,367	-	-	-	-	-
PRB01	Non-Plant	FAS 106 Adjustment	(180,464)	-	(43,526)	-	(223,990)	(66,216)	(290,206)	-	-	-	-	-
RGL04	Non-Plant	Regulatory Liability - UCGC 109	-	-	48,919	-	48,919	14,461	63,380	-	-	-	-	-
RGL05	Non-Plant	Regulatory Liability - UCGC Rate	-	-	(3,898)	-	(3,898)	(1,152)	(5,050)	-	-	-	-	-
TAX02NR	Non-Plant	Federal Net Operating Loss - Non-Regulated Entities	-	-	-	-	-	-	-	5,373,966	-	-	-	5,373,966
TAX02OT	Non-Plant	Federal Net Operating Loss - Other	(171,933)	-	-	-	(171,933)	(50,827)	(222,760)	-	-	-	-	-
TAX02U	Plant	Federal Net Operating Loss - Regulated Entities	(15,202,342)	-	-	-	(15,202,342)	(4,494,148)	(19,696,490)	-	-	-	-	-
TAX04	Non-Plant	State Net Operating Loss	-	-	-	361,760	361,760	106,944	468,704	-	-	-	-	-
TAX05	Plant	State Bonus Depreciation	-	-	-	656,976	656,976	194,217	851,193	-	-	-	-	-
TAX06	Non-Plant	Federal FAS 115 Adjustment	77,502	-	-	-	77,502	22,911	100,413	-	-	-	-	-
TAX23	Non-Plant	Alternative Minimum Tax Credit	-	-	-	-	-	-	-	-	-	-	-	-
TAX37	Non-Plant	State Valuation Allowance on State EZ ITC	(877)	-	-	-	(877)	(259)	(1,136)	-	-	-	-	-
TAX39	Non-Plant	State Enterprise Zone ITC	13,346	-	-	-	13,346	3,945	17,291	-	-	-	-	-
TAX40	Non-Plant	Federal Treasury Lock Adj - Realized	(454,531)	-	-	-	(454,531)	(134,370)	(588,901)	-	-	-	-	-
TAX41	Non-Plant	Federal Treasury Lock Adj - Unrealized	(808,711)	-	-	-	(808,711)	(239,073)	(1,047,784)	-	-	-	-	-
			(17,018,575)	590,062	(248,997)	43,792,196	27,114,687	8,015,700	35,130,387	5,373,966	-	-	-	5,373,966

6.30.2018 GL Account 2530-27909 Division 009 Atmos-KY (34,885,181)
Difference 245,206
Amortization May 2018-June 2018 as ordered in Case No. 2017-00349 245,206
Remaining Difference 1
Liability/(Asset)
Plant 37,219,480
Non-Plant (2,089,093)
Total 35,130,387

** Note the one time P&L benefit was recorded to A4101-30201. The balance in A4101-30201 at 3.31.2018 also included the year to date provision for the Company's FY18 operations.
1,471,233 Annual amortization in Case No. 2017-00349

Atmos Energy Corporation, Kentucky Division
Case No. 2018-00281
Division 002 Excess Deferred Income Tax by Deferred Item
Response to Staff RFI Set No. 1 Question No. 1-47

	TCJA Rate	Prior Rate
Federal	21.00%	35.00%
State	2.30%	2.30%
Federal Benefit of State	-0.48%	-0.81%
Total	22.8170%	36.50%

** blended federal and state deferred rate

Code	Excess Deferred Category	Name	Division 002 ADIT			Reclass AMT Credit ADIT to Long Term Receivable	Release Charitable Contribution Allowance	Difference Deferred Re-Measurement	Components of Re-Measured 002 ADIT Balance			Components of Deferred Re-Measurement Change		
			Division 002 ADIT 9/30/2017 Valued at 36.5%**	Division 002 ADIT 9/30/2017 Revalued at 22.817%**	Change in ADIT Balance				Division 002 Deferred Re-Measurement Change Items Not Included in Kentucky Rate Base	Division 002 Deferred Re-Measurement Change Items Included in Kentucky Rate Base = Excess Deferrers				
ACC03	Non-Plant	Directors Deferred Bonus	184,787	115,530	(69,257)				115,530	115,530			(69,257)	
ACC04	Non-Plant	MIP / VPP Accrual	1,553,580	971,312	(582,268)			(582,268)	971,312	971,312			(582,268)	
ACC08	Non-Plant	Self Insurance - Adjustment	2,694,707	1,684,755	(1,009,952)			(1,009,952)	1,684,755	1,684,755			(1,009,952)	
ACC11	Non-Plant	Vacation Accrual	15,189	9,496	(5,693)			(5,693)	9,496	9,496			(5,693)	
ACC12	Non-Plant	Worker's Comp Insurance Reserve	114,959	71,873	(43,086)			(43,086)	71,873	71,873			(43,086)	
FXA01	Plant	Fixed Asset Cost Adjustment	(33,478,898)	(20,931,306)	12,547,592			12,547,592	(20,931,306)	(20,931,306)			12,547,592	
FXA02	Plant	Depreciation Adjustment	5,709,338	3,569,529	(2,139,809)			(2,139,809)	3,569,529	3,569,529			(2,139,809)	
FXA13	Plant	Section 481(a) Cushion Gas	549,209	343,370	(205,839)			(205,839)	343,370	343,370			(205,839)	
FXA14	Plant	Section 481(a) Line Pack Gas	66,639	41,663	(24,976)			(24,976)	41,663	41,663			(24,976)	
FXA26	Plant	CWIP	(89,218)	(55,780)	33,438			33,438	(55,780)	(55,780)			33,438	
FXA47	Plant	RWIP	(3,951)	(2,470)	1,481			1,481	(2,470)	(2,470)			1,481	
NBP03	Non-Plant	SEBP Adjustment	26,185,984	16,371,711	(9,814,273)			(9,814,273)	16,371,711	16,371,711			(9,814,273)	
NBP05	Non-Plant	Restricted Stock Grant Plan	1,384,046	865,318	(518,728)			(518,728)	865,318	865,318			(518,728)	
NBP06	Non-Plant	Rabbi Trust	1,442,452	901,834	(540,618)			(540,618)	901,834	901,834			(540,618)	
NBP13	Non-Plant	Restricted Stock - MIP	13,804,552	8,630,729	(5,173,823)			(5,173,823)	8,630,729	8,630,729			(5,173,823)	
NBP16	Non-Plant	Director's Stock Awards	6,942,852	4,340,733	(2,602,119)			(2,602,119)	4,340,733	4,340,733			(2,602,119)	
ONT02	Non-Plant	Allowance for Doubtful Accounts	2	1	(1)			(1)	1	1			(1)	
ONT03	Non-Plant	Clearing Account - Adjustment	(1,368,562)	(855,637)	512,925			512,925	(855,637)	(855,637)			512,925	
ONT04	Non-Plant	Charitable Contribution Carryover	7,577,440	4,737,483	(2,839,957)			(2,839,957)	4,737,483	4,737,483			(2,839,957)	
ONT31	Non-Plant	Prepayments	(5,939,120)	(3,713,191)	2,225,929			2,225,929	(3,713,191)	(3,713,191)			2,225,929	
ONT61	Non-Plant	Federal and State Tax Interest	728,949	455,745	(273,204)			(273,204)	455,745	455,745			(273,204)	
PEN01	Non-Plant	Pension Expense	(13,100,861)	(8,190,775)	4,910,086			4,910,086	(8,190,775)	(8,190,775)			4,910,086	
PRB01	Non-Plant	FAS 106 Adjustment	9,300,103	5,814,507	(3,485,596)			(3,485,596)	5,814,507	5,814,507			(3,485,596)	
ONT67	Non-Plant	Valuation Allowance - Charitable Contributions	(4,197,623)	-	4,197,623		(4,197,623)	-	-	-			-	
TAX02NR	Non-Plant	Federal Net Operating Loss - Non-Regulated Entities	(257,719,124)	(153,922,759)	103,796,365			103,796,365	(153,922,759)	(153,922,759)	103,796,365			
TAX02OT	Non-Plant	Federal Net Operating Loss - Other	8,302,077	4,981,246	(3,320,831)			(3,320,831)	4,981,246	4,981,246			(3,320,831)	
TAX02U	Plant	Federal Net Operating Loss - Regulated Entities	782,273,564	488,645,379	(293,628,185)			(293,628,185)	488,645,379	488,645,379			(293,628,185)	
TAX23	Non-Plant	Alternative Minimum Tax Credit	10,099,286	-	(10,099,286)	10,099,286		-	-	-			-	
TAX06	Non-Plant	Federal FAS 115 Adjustment	(3,993,990)	(2,497,074)	1,496,916			1,496,916	(2,497,074)	(2,497,074)			1,496,916	
TAX40	Non-Plant	Federal Treasury Lock Adj - Realized	23,426,789	14,647,667	(8,779,122)			(8,779,122)	14,647,667	14,647,667			(8,779,122)	
TAX41	Non-Plant	Federal Treasury Lock Adj - Unrealized	41,673,779	26,053,788	(15,619,991)			(15,619,991)	26,053,788	26,053,788			(15,619,991)	
TAX39	Non-Plant	State Enterprise Zone ITC	1,196,770	1,454,536	257,766			257,766	1,454,536	1,454,536			257,766	
TAX37	Non-Plant	State Valuation Allowance on State EZ ITC	(78,603)	(95,533)	(16,930)			(16,930)	(95,533)	(95,533)			(16,930)	
Total			625,257,103	394,443,683	(230,813,420)	10,099,286	(4,197,623)	(224,911,757)	(153,922,759)	548,366,442	394,443,683	103,796,365	(328,708,122)	(224,911,757)
		Kentucky Allocation Factor	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%
		Amount Attributed to Kentucky	32,372,139	20,421,976	(11,950,163)	522,882	(217,328)	(11,644,609)	(7,969,216)	28,391,192	20,421,976	5,373,966	(17,018,575)	-

Liability/(Asset)
allocated amount

Plant	(14,673,631)
Non-Plant	(2,344,945)
Total	(17,018,575)

Liability/(Asset)
before allocation

Plant	(283,416,297)
Non-Plant	(45,291,825)
Total	(328,708,122)

Total
Total Change Calculated
Difference

Atmos Energy Corporation, Kentucky Division
Case No. 2018-00281
Division 012 Excess Deferred Income Tax by Deferred Item
Response to Staff RFI Set No. 1 Question No. 1-47

	TCJA Rate	Prior Rate
Federal	21.00%	35.00%
State	2.30%	2.30%
Federal Benefit of State	-0.48%	-0.81%
Total	22.8170%	36.50%

** blended federal and state deferred rate

Code	Excess Deferred Category	Name	Division 012 ADIT		
			Division 012 ADIT 9/30/2017 Valued at 36.5%**	9/30/2017 Revalued at 22.817%**	Difference Deferred Re-Measurement
ACC04	Non-Plant	MIP / VPP Accrual	(849,961)	(531,403)	318,558
ACC11	Non-Plant	Vacation Accrual	10,986	6,869	(4,117)
FXA01	Plant	Fixed Asset Cost Adjustment	(37,847,515)	(23,662,604)	14,184,911
FXA02	Plant	Depreciation Adjustment	11,031,015	6,896,689	(4,134,326)
FXA26	Plant	CWIP	(748,925)	(468,235)	280,690
FXA47	Plant	RWIP	(137)	(86)	51
ONT31	Non-Plant	Prepayments	(476,657)	(298,010)	178,647
Total			(28,881,194)	(18,056,780)	10,824,414
		Kentucky Allocation Factor	5.45%	5.45%	5.45%
		Amount Attributed to Kentucky	(1,574,377)	(984,314)	590,062

Components of Re-Measured 012 ADIT Balance		
Division 012 Deterreds Not Included in Kentucky Rate Base Re-Measured at 22.817%**	Division 012 Deterreds Included in Kentucky Rate Base Re-Measured at 22.817%**	Total 012 Deterreds Re-Measured at 22.817%**
(531,403)	(531,403)	(531,403)
6,869	6,869	6,869
(23,662,604)	(23,662,604)	(23,662,604)
6,896,689	6,896,689	6,896,689
(468,235)	(468,235)	(468,235)
(86)	(86)	(86)
(298,010)	(298,010)	(298,010)
-	(18,056,780)	(18,056,780)
5.45%	5.45%	5.45%
-	(984,314)	(984,314)

Components of Deferred Re-Measurement Change		
Division 012 Deferred Re-Measurement Change Items Not Included in Kentucky Rate Base	Division 012 Deferred Re-Measurement Change Items Included in Kentucky Rate Base = Excess Deterreds	
	318,558	
	(4,117)	
	14,184,911	
	(4,134,326)	
	280,690	
	51	
	178,647	
-	10,824,414	10,824,414 Total
5.45%	5.45%	10,824,414 Total Change Calculated
-	590,062	- Difference

	Liability/(Asset) allocated amount
Plant	563,183
Non-Plant	26,879
Total	590,062

	Liability/(Asset) before allocation
Plant	10,331,326
Non-Plant	493,087
Total	10,824,414

Atmos Energy Corporation, Kentucky Division
Case No. 2018-00281
Division 091 Excess Deferred Income Tax by Deferred Item
Response to Staff RFI Set No. 1 Question No. 1-47

	TCJA Rate	Prior Rate
Federal	21.00%	35.00%
State	2.30%	2.30%
Federal Benefit of State	-0.48%	-0.81%
Total	22.8170%	36.50%

** blended federal and state deferred rate

Components of Re-Measured 091 ADIT Balance

Components of Deferred Re-Measurement Change

Code	Excess Deferred Category	Name	Division 091 ADIT 9/30/2017 Valued at 36.5%**	Division 091 ADIT 9/30/2017 Revalued at 22.817%**	Difference Deferred Re-Measurement
ACC04	Non-Plant	MIP / VPP Accrual	66,480	41,564	(24,916)
ACC11	Non-Plant	Vacation Accrual	(5,060)	(3,164)	1,896
ACC12	Non-Plant	Worker's Comp Insurance Reserve	425,093	265,772	(159,321)
DVA05	Non-Plant	RAR 91/93 Bond Cost Amortized	29,738	18,592	(11,146)
DVA18	Non-Plant	DIG on Fixed Assets - UCG Storage	(1,171,621)	(732,508)	439,113
DVA26	Non-Plant	RAR 86/90 Lease Expense Amortization	(159,091)	(99,465)	59,626
FXA01	Plant	Fixed Asset Cost Adjustment	(1,694,199)	(1,059,228)	634,971
FXA02	Plant	Depreciation Adjustment	430,132	268,922	(161,210)
FXA26	Plant	CWIP	82,974	51,876	(31,098)
FXA47	Plant	RWIP	(274)	(171)	103
NBP03	Non-Plant	SEBP Adjustment	1,416,625	885,687	(530,938)
NTE11	Non-Plant	UNICAP Section 263A Costs	1,452,991	908,423	(544,568)
ONT02	Non-Plant	Allowance for Doubtful Accounts	23,949	14,973	(8,976)
ONT21	Non-Plant	Union Gas - Non-Compete	407,487	254,765	(152,722)
ONT52	Non-Plant	WACOG to FIFO Adjustment	37,307	23,325	(13,982)
PRB01	Non-Plant	FAS 106 Adjustment	233,282	145,850	(87,432)
RGL04	Non-Plant	Regulatory Liability - UCGC 109	(262,184)	(163,920)	98,264
RGL05	Non-Plant	Regulatory Liability - UCGC Rate	20,892	13,062	(7,830)
Total			1,334,521	834,354	(500,167)
		Kentucky Allocation Factor	49.78%	49.78%	49.78%
		Amount Attributed to Kentucky	664,362	415,365	(248,997)

Division 091 Deferreds Not Included in Kentucky Rate Base Re-Measured at 22.817%**	Division 091 Deferreds Included in Kentucky Rate Base Re-Measured at 22.817%**	Total 091 Deferreds Re-Measured at 22.817%**
-	834,354	834,354
49.78%	49.78%	49.78%
-	415,365	415,365

Division 091 Deferred Re-Measurement Change Items Not Included in Kentucky Rate Base	Division 091 Deferred Re-Measurement Change Items Included in Kentucky Rate Base = Excess Deferreds	(500,167) Total	(500,167) Total Change Calculated
-	(500,167)	(500,167)	-
49.78%	49.78%	(500,167)	-
-	(248,997)	-	Difference

	Liability/(Asset) allocated amount
Plant	220,421
Non-Plant	(469,418)
Total	(248,997)

	Liability/(Asset) before allocation
Plant	442,766
Non-Plant	(942,932)
Total	(500,167)

Atmos Energy Corporation, Kentucky Division
Case No. 2018-00281
Division 009 Excess Deferred Income Tax by Deferred Item
Response to Staff RFI Set No. 1 Question No. 1-47

	TCIA Rate	Prior Rate
Federal	21.00%	35.00%
State	2.30%	2.30%
Federal Benefit of State	-0.48%	-0.81%
Total	22.8170%	36.50%

** blended federal and state deferred rate

Components of Re-Measured 091 ADIT Balance

Components of Deferred Re-Measurement Change

Code	Excess Deferred Category	Name	Division 002 ADIT			Division 009			Division 009 Deferred Re-Measurement Change	
			Division 002 ADIT 9/30/2017 Valued at 36.5%**	9/30/2017 Revalued at 22.817%**	Difference Deferred Re-Measurement	Deferreds Not Included in Kentucky Rate Base Re-Measured at 22.817%**	Deferreds Included in Kentucky Rate Base Re-Measured at 22.817%**	Total 009 Deferreds Re-Measured at 22.817%**	Division 009 Deferred Re-Measurement Change Items Not Included in Kentucky Rate Base	Division 009 Deferred Re-Measurement Change Items Included in Kentucky Rate Base = Excess Deferreds
ACCD4	Non-Plant	MIP / VPP Accrual	(25,888)	(16,185)	9,703		(16,185)	(16,185)		9,703
CAP01	Non-Plant	Customer Advances	289,893	181,244	(108,649)		181,244			(108,649)
DTE09	Non-Plant	Deferred Expense Projects	(12,450)	(7,784)	4,666		(7,784)			4,666
FXA01	Plant	Fixed Asset Cost Adjustment	(92,579,130)	(57,881,299)	34,697,831		(57,881,299)	(57,881,299)		34,697,831
FXA02	Plant	Depreciation Adjustment	(17,987,717)	(11,246,081)	6,741,636		(11,246,081)	(11,246,081)		6,741,636
FXA26	Plant	CWIP	(264,610)	(165,437)	99,173		(165,437)	(165,437)		99,173
FXA46	Plant	Section 481(a) TPR	(297,198)	(185,811)	111,387		(185,811)			111,387
FXA47	Plant	RWIP	(827,485)	(517,351)	310,134		(517,351)	(517,351)		310,134
GCA01	Non-Plant	Deferred Gas Costs	(4,070,121)	(2,544,676)	1,525,445		(2,544,676)			1,525,445
GCA03	Non-Plant	Over Recoveries of PGA	1,529,071	955,989	(573,082)		955,989			(573,082)
ONT02	Non-Plant	Allowance for Doubtful Accounts	200,034	125,063	(74,971)		125,063	125,063		(74,971)
ONT31	Non-Plant	Prepayments	(80,546)	(50,358)	30,188		(50,358)	(50,358)		30,188
TAX04	Non-Plant	State Net Operating Loss	1,679,600	2,041,360	361,760		2,041,360			361,760
TAX05	Plant	State Bonus Depreciation	3,050,246	3,707,222	656,976		3,707,222			656,976
Total			(109,396,301)	(65,604,105)	43,792,196	-	(65,604,105)	(69,751,648)	-	43,792,196

	Liability/(Asset)
	Kentucky Direct
Plant	41,960,161
Non-Plant	858,082
Total	42,818,243

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Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-48
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REQUEST:

Provide the following tax data for the most recent calendar year:

- a. Income taxes:
 - (1) Federal operating income taxes deferred - accelerated tax depreciation.
 - (2) Federal operating income taxes deferred- other (explain).
 - (3) Federal income taxes - operating.
 - (4) Income credits resulting from prior deferrals of federal income taxes.
 - (5) Investment tax credit net.
 - (a) Investment credit realized.
 - (b) Investment credit amortized - Pre-Revenue Act of 1971.
 - (c) Investment credit amortized- Revenue Act of 1971.
 - (6) The information in Item 48a(1-4) for state income taxes.
 - (7) A reconciliation of book to federal taxable income as shown in Schedule 48a(1) and a calculation of the book federal income tax expense for the base period using book taxable income as the starting point.
 - (8) A reconciliation of book to state taxable income as shown in Schedule 48a(2) and a calculation of the book state income tax expense for the base period using book taxable income as the starting point.
 - (9) A copy of federal and state income tax returns for the most recent tax year, including supporting schedules.
 - (10) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.
- b. An analysis of Kentucky Other Operating Taxes as shown in Schedule 48b.

RESPONSE:

- a)
 - 1) Please see Attachment 1.
 - 2) Please see Attachment 1.
 - 3) Please see Attachment 1.

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Atmos Energy Corporation, Kentucky Division
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- 4) Below is the amount of income credits resulting from prior deferrals of federal income taxes:

UCG Regulatory Assets	
Amount realized	\$3,319,295
Amount amortized as of 09/30/2017	\$2,605,812
UCG Regulatory Liabilities	
Amount realized	\$4,757,340
Amount amortized as of 09/30/2017	\$4,757,340

Please see the Company's response to Staff DR No. 1-47 for support for the regulatory liability for excess deferred income taxes resulting from the 2018 reduction in the federal corporate tax rate.

- 5)
- a) Investment credit realized is \$3,304,551.
 - b) Investment credit amortized - Pre-Revenue Act of 1971: Not applicable.
 - c) Investment credit amortized - Revenue Act of 1971: As of 09/30/2017 amount equals \$3,304,551
- 6) Not applicable.
- 7) The Company does not file tax returns or calculate federal taxable income at a "Kentucky only" level. Taxes are filed and current taxable income is calculated on a utility combined basis only. Kentucky State income taxes are apportioned based upon state tax law. As such, the Company has not made calculations utilizing such apportionments which may overstate or understate taxes paid to Kentucky based upon income earned by the Company in other states. The Company's filing at MFR 16(8)(e) calculates income tax expense for ratemaking purposes. Deferred income taxes are also reduced from Ratebase and shown at MFR 16(8)(b). Income tax expense recorded on the general ledger for the Kentucky operations is attributed based on the Kentucky only pre-tax book income which includes allocations of shared costs from Shared Services and allocations of permanent differences to Kentucky. This amount is not appropriate for ratemaking purposes. Deferred income taxes are determined based upon activity on a divisional basis.
- 8) Please see the response to subpart (7).
- 9) Please see confidential Attachment 2 for Atmos Energy's Fiscal Year 2017 Federal tax return and the Fiscal Year 2017 Kentucky State tax return.
- 10) Please see Attachment 3.

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Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
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b) Please see Attachment 4.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-48_Att1 - Federal Operating Taxes 12-31-17.xlsx, 5 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-48_Att2 - FY17 Federal and Kentucky Returns (CONFIDENTIAL).pdf, 234 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-48_Att3 - Franchise Fee Payments by City CY2017.xlsx, 1 Page.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_1-48_Att4 - Other Operating Taxes CY2017.xlsx, 4 Pages.

Respondent: Jennifer Story

KY DR Q48 (a) 1&2

Atmos Energy Corporation, Inc.
 Accumulated Deferred Income Taxes
 Division 002 - Shared Services
 Calendar Year End 12/31/2017

ALL NUMBERS ARE TAX EFFECTED

Adjustment Description	Category	Adj Code	Fiscal 2017 12/31/2016	Fiscal 2017 1/31/2017	Fiscal 2017 2/28/2017	Fiscal 2017 3/31/2017	Fiscal 2017 4/30/2017	Fiscal 2017 5/31/2017	Fiscal 2017 6/30/2017	Fiscal 2017 7/31/2017	Fiscal 2017 8/31/2017	Fiscal 2017 9/30/2017	Fiscal 2018 10/31/2017	Fiscal 2018 11/30/2017	Fiscal 2018 12/31/2017
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	166,965	166,965	166,965	166,965	166,965	166,965	166,965	166,965	166,965	184,787	184,787	184,787	120,396
MIP/VPP Accrual	ACC	ACC04	1,498,907	1,498,907	1,498,907	1,498,907	1,498,907	1,498,907	1,498,907	1,498,907	1,498,907	1,553,580	1,553,580	1,553,580	(1,299,225)
Self Insurance - Adjustment	ACC	ACC08	2,915,283	2,915,283	2,915,283	2,915,283	2,915,283	2,915,283	2,915,283	2,915,283	2,915,283	2,694,707	2,694,707	2,694,707	1,684,755
Worker's Comp Insurance Reserve	ACC	ACC12	104,671	104,671	104,671	104,671	104,671	104,671	104,671	104,671	104,671	114,959	114,959	114,959	72,398
Accrual - Subtotal			4,685,826	4,685,826	4,685,826	4,685,826	4,685,826	4,685,826	4,685,826	4,685,826	4,685,826	4,563,222	4,563,222	4,563,222	587,820
SEBP Adjustment	BEN	NBP03	26,316,340	26,316,340	26,316,340	26,316,340	26,316,340	26,316,340	26,316,340	26,316,340	26,316,340	26,185,984	26,185,984	26,185,984	17,158,149
Restricted Stock Grant Plan	BEN	NBP05	4,631,448	4,631,448	4,631,448	4,631,448	4,631,448	4,631,448	4,631,448	4,631,448	4,631,448	1,384,046	1,384,046	1,384,046	865,318
Rabbi Trust	BEN	NBP06	1,442,452	1,442,452	1,442,452	1,442,452	1,442,452	1,442,452	1,442,452	1,442,452	1,442,452	1,442,452	1,442,452	1,442,452	901,834
Restricted Stock - MIP	BEN	NBP13	12,632,356	12,632,356	12,632,356	12,632,356	12,632,356	12,632,356	12,632,356	12,632,356	12,632,356	13,804,552	13,804,552	13,804,552	8,630,729
Director's Stock Awards	BEN	NBP16	5,939,395	5,939,395	5,939,395	5,939,395	5,939,395	5,939,395	5,939,395	5,939,395	5,939,395	6,942,852	6,942,852	6,942,852	4,340,733
Pension Expense	BEN	PEN01	(30,651,600)	(30,651,600)	(30,651,600)	(30,651,600)	(30,651,600)	(30,651,600)	(30,651,600)	(30,651,600)	(30,651,600)	(30,651,600)	(30,651,600)	(30,651,600)	(7,457,490)
FAS106 Adjustment	BEN	PRB01	8,944,489	8,944,489	8,944,489	8,944,489	8,944,489	8,944,489	8,944,489	8,944,489	8,944,489	9,300,103	9,300,103	9,300,103	5,799,104
Benefits - Subtotal			29,254,880	29,254,880	29,254,880	29,254,880	29,254,880	29,254,880	29,254,880	29,254,880	29,254,880	45,959,128	45,959,128	45,959,128	30,238,377
CWIP	CWIP/RWIP	FXA26	1,707,565	1,707,565	1,707,565	1,707,565	1,707,565	1,707,565	1,707,565	1,707,565	1,707,565	(89,218)	(89,218)	(89,218)	(55,780)
RWIP	CWIP/RWIP	FXA47	(3,782)	(3,782)	(3,782)	(3,782)	(3,782)	(3,782)	(3,782)	(3,782)	(3,782)	(3,951)	(3,951)	(3,951)	(2,470)
CWIP/RWIP - Subtotal			1,703,783	1,703,783	1,703,783	1,703,783	1,703,783	1,703,783	1,703,783	1,703,783	1,703,783	(93,169)	(93,169)	(93,169)	(58,250)
Fixed Asset Cost Adjustment	FXA	FXA01	(42,571,576)	(42,571,576)	(42,571,576)	(43,226,188)	(43,226,188)	(43,226,188)	(44,433,413)	(44,433,413)	(44,433,413)	(33,478,898)	(33,478,898)	(33,478,898)	(21,446,248)
Depreciation Adjustment	FXA	FXA02	16,156,193	16,156,193	16,156,193	15,164,313	15,164,313	15,164,313	14,536,422	14,536,422	14,536,422	5,709,338	5,709,338	5,709,338	4,098,373
Section 481(a) Cushion Gas	FXA	FXA13	549,209	549,209	549,209	549,209	549,209	549,209	549,209	549,209	549,209	549,209	549,209	549,209	343,370
Section 481(a) Line Pack Gas	FXA	FXA14	66,639	66,639	66,639	66,639	66,639	66,639	66,639	66,639	66,639	66,639	66,639	66,639	41,663
Plant - Subtotal			(25,799,535)	(25,799,535)	(25,799,535)	(27,446,027)	(27,446,027)	(27,446,027)	(29,281,143)	(29,281,143)	(29,281,143)	(27,153,712)	(27,153,712)	(27,153,712)	(16,962,842)
Allowance for Doubtful Accounts	ONT	ONT02	2	2	2	2	2	2	2	2	2	2	2	2	1
Charitable Contribution Carryover	ONT	ONT04	11,032,917	11,032,917	11,032,917	11,032,917	11,032,917	11,032,917	11,032,917	11,032,917	11,032,917	7,577,440	7,577,440	7,577,440	4,737,632
Prepayments	ONT	ONT31	(4,047,588)	(4,047,588)	(4,047,588)	(4,047,588)	(4,047,588)	(4,047,588)	(4,047,588)	(4,047,588)	(4,047,588)	(5,939,120)	(5,939,120)	(5,939,120)	(3,947,076)
Federal & State Tax Interest	ONT	ONT61	439,887	439,887	439,887	439,887	439,887	439,887	439,887	439,887	439,887	728,949	728,949	728,949	455,745
Other - Subtotal			(1,850,546)	(1,850,546)	(1,850,546)	(1,850,546)	(1,850,546)	(1,850,546)	(1,850,546)	(1,850,546)	(1,850,546)	(3,198,914)	(3,198,914)	(3,198,914)	(1,399,474)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(245,531,762)	(245,531,762)	(245,531,762)	(259,142,741)	(259,142,741)	(259,142,741)	(275,050,458)	(275,050,458)	(275,050,458)	(257,719,124)	(257,719,124)	(257,719,124)	(154,641,288)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	761,090,475	761,090,475	761,090,475	725,798,687	725,798,687	725,798,687	745,188,374	745,188,374	745,188,374	782,273,564	782,273,564	782,273,564	480,066,663
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	6,052,102	6,052,102	6,052,102	6,052,102	6,052,102	6,052,102	6,052,102	6,052,102	6,052,102	8,302,077	8,302,077	8,302,077	4,981,246
FD-FAS 115 Adjustment	TAX	TAX06	(2,087,642)	(2,093,028)	(3,038,748)	(2,929,197)	(3,126,283)	(3,353,132)	(3,415,493)	(3,742,557)	(3,781,012)	(3,987,024)	(4,218,152)	(4,478,027)	(2,497,450)
ST- Valuation Allow Enterprise Zone ITC	TAX	TAX37	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)
FD- Valuation Allow Fed Tax Enterprise Zone ITC	TAX	TAX38	42,325	42,325	42,325	42,325	42,325	42,325	42,325	42,325	42,325	42,325	42,325	42,325	25,395
ST-Enterprise Zone ITC	TAX	TAX39	1,755,554	1,755,554	1,755,554	1,755,554	1,755,554	1,755,554	1,755,554	1,755,554	1,755,554	1,841,184	1,841,184	1,841,184	1,841,184
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	10,470,977	10,454,360	10,437,743	10,421,126	10,404,509	10,387,892	10,356,828	10,325,764	10,294,699	10,263,635	23,571,255	23,499,022	14,645,475
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	44,881,209	43,176,233	41,925,315	42,506,351	50,649,927	56,905,757	53,237,263	52,847,857	60,515,555	54,287,751	38,726,393	38,756,859	26,055,897
FD-Federal Tax on Enterprise ITC	TAX	TAX42	(614,444)	(614,444)	(614,444)	(614,444)	(614,444)	(614,444)	(614,444)	(614,444)	(614,444)	(644,414)	(644,414)	(644,414)	(386,649)
Other Tax Effected Items - Subtotal			586,037,152	583,710,173	582,096,918	533,868,121	541,797,994	547,810,358	547,530,408	546,782,874	554,381,053	604,638,332	602,153,466	601,851,823	369,969,544
Total Accumulated Deferred Income Tax			594,031,560	591,704,581	590,091,326	540,216,037	548,145,910	554,158,274	552,043,208	551,295,674	558,893,853	624,714,887	622,230,021	621,928,378	382,375,175
Per Financials:															
A1900-28201			569,144,468	569,144,468	569,144,468	569,394,787	569,394,787	569,394,787	556,557,652	556,557,652	556,557,652	606,238,658	606,238,658	606,238,658	359,772,260
A1900-28206			5,863,389	5,863,389	5,863,389	5,863,389	5,863,389	5,863,389	5,863,389	5,863,389	5,863,389	5,988,885	5,988,885	5,988,885	6233797.53
A2820-28201			2,299,756	2,299,756	2,299,756	(48,432,158)	(48,432,158)	(48,432,158)	(33,872,754)	(33,872,754)	(33,872,754)	(25,529,722)	(25,529,722)	(25,529,722)	(4,974,007)
A2820-28206			(1,476,557)	(1,476,557)	(1,476,557)	(1,544,221)	(1,544,221)	(1,544,221)	(1,619,637)	(1,619,637)	(1,619,637)	(1,717,163)	(1,717,163)	(1,717,163)	-1715763.49
A2830-28201			17,050,466	14,870,058	13,358,460	13,989,961	21,420,144	27,053,646	23,528,779	22,828,350	29,947,739	37,203,966	34,875,681	34,593,046	20,580,456
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	0
A2830-28206			1,150,468	1,003,836	902,179	944,648	1,444,339	1,823,200	1,586,147	1,539,043	2,017,832	2,530,631	2,374,050	2,355,043	2478802.45
Total			594,031,928	591,704,949	590,091,694	540,216,405	548,146,280	554,158,643	552,043,576	551,296,042	558,894,221	624,715,254	622,230,388	621,928,745	382,375,545
Difference			(368)	(368)	(368)	(368)	(370)	(369)	(368)	(368)	(368)	(367)	(367)	(367)	(367)

KY DR Q48 (a) 1&2

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes
Division 012 - Call Center
Calendar Year End 12/31/2017

ALL NUMBERS ARE TAX EFFECTED

Adjustment Description	Category	Adj Code	Fiscal 2017 12/31/2016	Fiscal 2017 1/31/2017	Fiscal 2017 2/28/2017	Fiscal 2017 3/31/2017	Fiscal 2017 4/30/2017	Fiscal 2017 5/31/2017	Fiscal 2017 6/30/2017	Fiscal 2017 7/31/2017	Fiscal 2017 8/31/2017	Fiscal 2017 9/30/2017	Fiscal 2018 10/31/2017	Fiscal 2018 11/30/2017	Fiscal 2018 12/31/2017	
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	
MIP/VPP Accrual	ACC	ACC04	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(849,961)	(849,961)	(849,961)	(531,403)
Accrual - Subtotal			(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(838,975)	(838,975)	(838,975)	(524,535)
CWIP	CWIP/RWIP	FXA26	(255,614)	(255,614)	(255,614)	(255,614)	(255,614)	(255,614)	(255,614)	(255,614)	(255,614)	(255,614)	(748,925)	(748,925)	(748,925)	(468,235)
RWIP	CWIP/RWIP	FXA47	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(86)
CWIP/RWIP - Subtotal			(255,751)	(255,751)	(255,751)	(255,751)	(255,751)	(255,751)	(255,751)	(255,751)	(255,751)	(255,751)	(749,062)	(749,062)	(749,062)	(468,321)
Fixed Asset Cost Adjustment	FXA	FXA01	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(37,847,515)	(37,847,515)	(37,847,515)	(23,662,604)
Depreciation Adjustment	FXA	FXA02	17,798,432	17,798,432	17,798,432	17,798,432	17,798,432	17,798,432	17,798,432	17,798,432	17,798,432	17,798,432	11,031,015	11,031,015	11,031,015	6,896,689
Plant - Subtotal			(27,661,189)	(27,661,189)	(27,661,189)	(27,661,189)	(27,661,189)	(27,661,189)	(27,661,189)	(27,661,189)	(27,661,189)	(27,661,189)	(26,816,500)	(26,816,500)	(26,816,500)	(16,765,915)
Total Accumulated Deferred Income Tax			(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,881,194)	(28,881,194)	(28,881,194)	(18,056,781)
Per Financials:																
A1900-28201			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	10,294	10,294	10,294	10,834,707
A1900-28206			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	692	692	692	692
A2820-28201			(26,157,547)	(26,157,547)	(26,157,547)	(26,157,547)	(26,157,547)	(26,157,547)	(26,157,547)	(26,157,547)	(26,157,547)	(26,157,547)	(25,828,315)	(25,828,315)	(25,828,315)	(25,828,315)
A2820-28206			(1,759,390)	(1,759,390)	(1,759,390)	(1,759,390)	(1,759,390)	(1,759,390)	(1,759,390)	(1,759,390)	(1,759,390)	(1,759,390)	(1,737,244)	(1,737,244)	(1,737,244)	(1,737,244)
A2830-28201			(538,554)	(538,554)	(538,554)	(538,554)	(538,554)	(538,554)	(538,554)	(538,554)	(538,554)	(538,554)	(1,243,012)	(1,243,012)	(1,243,012)	(1,243,012)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(36,225)	(36,225)	(36,225)	(36,225)	(36,225)	(36,225)	(36,225)	(36,225)	(36,225)	(36,225)	(83,606)	(83,606)	(83,606)	(83,606)
Total			(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,491,717)	(28,881,192)	(28,881,192)	(28,881,192)	(18,056,778)
Difference			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(2)	(2)	(2)

KY DR Q48 (a) 1&2

Atmos Energy Corporation, Inc.
 Accumulated Deferred Income Taxes
 Division 009 - Kentucky Division
 Calendar Year End 12/31/2017

ALL NUMBERS ARE TAX EFFECTED

Adjustment Description	Category	Adj Code	Fiscal 2017 12/31/2016	Fiscal 2017 1/31/2017	Fiscal 2017 2/28/2017	Fiscal 2017 3/31/2017	Fiscal 2017 4/30/2017	Fiscal 2017 5/31/2017	Fiscal 2017 6/30/2017	Fiscal 2017 7/31/2017	Fiscal 2017 8/31/2017	Fiscal 2017 9/30/2017	Fiscal 2018 10/31/2017	Fiscal 2018 11/30/2017	Fiscal 2018 12/31/2017
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC04	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)
Accrual - Subtotal			(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)
CWIP	CWIP/RWIP	FXA26	(2,823,186)	(2,823,186)	(2,823,186)	(2,823,186)	(2,823,186)	(2,823,186)	(2,823,186)	(2,823,186)	(2,823,186)	(2,823,186)	(2,823,186)	(2,823,186)	(2,823,186)
RWIP	CWIP/RWIP	FXA47	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)
CWIP/RWIP - Subtotal			(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)
Fixed Asset Cost Adjustment	FXA	FXA01	(78,351,671)	(78,351,671)	(78,351,671)	(78,351,671)	(78,351,671)	(78,351,671)	(78,351,671)	(78,351,671)	(78,351,671)	(78,351,671)	(78,351,671)	(78,351,671)	(78,351,671)
Depreciation Adjustment	FXA	FXA02	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)
Plant - Subtotal			(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)
Deferred Gas Costs	GCA	GCA01	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)
Over Recoveries of PGA	GCA	GCA03	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)
Gas Cost Adjustment - Subtotal			(689,529)	(689,529)	(689,529)	(689,529)	(689,529)	(689,529)	(689,529)	(689,529)	(689,529)	(689,529)	(689,529)	(689,529)	(689,529)
Customer Advances	ONT	CAP01	608,936	608,936	608,936	608,936	608,936	608,936	608,936	608,936	608,936	608,936	608,936	608,936	608,936
Deferred Expense Projects	ONT	DTE09	(12,450)	(12,450)	(12,450)	(12,450)	(12,450)	(12,450)	(12,450)	(12,450)	(12,450)	(12,450)	(12,450)	(12,450)	(12,450)
Allowance for Doubtful Accounts	ONT	ONT02	266,710	266,710	266,710	266,710	266,710	266,710	266,710	266,710	266,710	266,710	266,710	266,710	266,710
Prepayments	ONT	ONT31	(90,565)	(90,565)	(90,565)	(90,565)	(90,565)	(90,565)	(90,565)	(90,565)	(90,565)	(90,565)	(90,565)	(90,565)	(90,565)
Regulatory Liability - 2017 Gross Up	ONT	RL06	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			772,631	772,631	772,631	772,631	772,631	772,631	772,631	772,631	772,631	772,631	772,631	772,631	772,631
ST-State Net Operating Loss	TAX	TAX04	2,496,830	2,496,830	2,496,830	2,496,830	2,496,830	2,496,830	2,496,830	2,496,830	2,496,830	2,496,830	2,496,830	2,496,830	2,496,830
FD-Federal Benefit on State NOL	TAX	TAX12	(873,890)	(873,890)	(873,890)	(873,890)	(873,890)	(873,890)	(873,890)	(873,890)	(873,890)	(873,890)	(873,890)	(873,890)	(873,890)
Other Tax Effected Items - Subtotal			1,622,940	1,622,940	1,622,940	1,622,940	1,622,940	1,622,940	1,622,940	1,622,940	1,622,940	1,622,940	1,622,940	1,622,940	1,622,940
Total Accumulated Deferred Income Tax			(96,915,267)	(96,915,267)	(96,915,267)	(96,915,267)	(96,915,267)	(96,915,267)	(96,915,267)	(96,915,267)	(96,915,267)	(96,915,267)	(112,446,547)	(112,446,547)	(112,446,547)
Per Financials:															
A1900-28201			(32,518)	(32,518)	(32,518)	(32,518)	(32,518)	(32,518)	(32,518)	(32,518)	(32,518)	(32,518)	(32,518)	(32,518)	(32,518)
A1900-28206			2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015
A2820-28201			(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)
A2820-28206			(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)
A2830-28201			(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)
Total			(96,915,264)	(96,915,264)	(96,915,264)	(96,915,264)	(96,915,264)	(96,915,264)	(96,915,264)	(96,915,264)	(96,915,264)	(96,915,264)	(112,446,543)	(112,446,543)	(112,446,543)
Difference			(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(4)	(4)	(4)

KY DR Q48 (a) 1&2

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes
Division 091 - Brentwood Division
Calendar Year End 12/31/2017

ALL NUMBERS ARE TAX EFFECTED

Adjustment Description	Category	Adj Code	Fiscal 2017 12/31/2016	Fiscal 2017 1/31/2017	Fiscal 2017 2/28/2017	Fiscal 2017 3/31/2017	Fiscal 2017 4/30/2017	Fiscal 2017 5/31/2017	Fiscal 2017 6/30/2017	Fiscal 2017 7/31/2017	Fiscal 2017 8/31/2017	Fiscal 2017 9/30/2017	Fiscal 2018 10/31/2017	Fiscal 2018 11/30/2017	Fiscal 2018 12/31/2017	
MIP/VPP Accrual	ACC	ACC04	(17,997)	(17,997)	(17,997)	(17,997)	(17,997)	(17,997)	(17,997)	(17,997)	(17,997)	(17,997)	66,480	66,480	66,480	(448,347)
Worker's Comp Insurance Reserve	ACC	ACC12	428,980	428,980	428,980	428,980	428,980	428,980	428,980	428,980	428,980	428,980	425,093	425,093	425,093	266,914
Accrual - Subtotal			410,983	410,983	410,983	410,983	410,983	410,983	410,983	410,983	410,983	410,983	486,513	486,513	486,513	(184,597)
SEBP Adjustment	BEN	NBP03	1,389,076	1,389,076	1,389,076	1,389,076	1,389,076	1,389,076	1,389,076	1,389,076	1,389,076	1,389,076	1,416,625	1,416,625	1,416,625	892,295
FAS106 Adjustment	BEN	PRB01	1,170,544	1,170,544	1,170,544	1,170,544	1,170,544	1,170,544	1,170,544	1,170,544	1,170,544	1,170,544	233,282	233,282	233,282	(44,003)
Benefits - Subtotal			2,559,620	2,559,620	2,559,620	2,559,620	2,559,620	2,559,620	2,559,620	2,559,620	2,559,620	2,559,620	1,649,907	1,649,907	1,649,907	848,292
CWIP	CWIP/RWIP	FXA26	102,324	102,324	102,324	102,324	102,324	102,324	102,324	102,324	102,324	102,324	82,974	82,974	82,974	51,876
RWIP	CWIP/RWIP	FXA47	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(274)	(274)	(274)	(171)
CWIP/RWIP - Subtotal			102,051	102,051	102,051	102,051	102,051	102,051	102,051	102,051	102,051	102,051	82,700	82,700	82,700	51,705
Fixed Asset Cost Adjustment	FXA	FXA01	(6,406,504)	(6,406,504)	(6,406,504)	(7,464,626)	(7,464,626)	(7,464,626)	(10,639,077)	(10,639,077)	(10,639,077)	(10,639,077)	(1,694,199)	(1,694,199)	(1,694,199)	(4,276,864)
Depreciation Adjustment	FXA	FXA02	(2,578,481)	(2,578,481)	(2,578,481)	(7,410,230)	(7,410,230)	(7,410,230)	(10,400,970)	(10,400,970)	(10,400,970)	(10,400,970)	430,132	430,132	430,132	100,688
Plant - Subtotal			(8,984,985)	(8,984,985)	(8,984,985)	(14,874,856)	(14,874,856)	(14,874,856)	(21,040,047)	(21,040,047)	(21,040,047)	(21,040,047)	(1,264,067)	(1,264,067)	(1,264,067)	(4,134,429)
RAR 91/93 Bond Cost Amortized	ONT	DVA05	28,302	28,302	28,302	28,302	28,302	28,302	28,302	28,302	28,302	28,302	29,738	29,738	29,738	18,592
DIG on Fixed Assets - UCG Storage	ONT	DVA18	(1,171,621)	(1,171,621)	(1,171,621)	(1,171,621)	(1,171,621)	(1,171,621)	(1,171,621)	(1,171,621)	(1,171,621)	(1,171,621)	(1,171,621)	(1,171,621)	(1,171,621)	(732,508)
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	(153,717)	(153,717)	(153,717)	(153,717)	(153,717)	(153,717)	(153,717)	(153,717)	(153,717)	(153,717)	(159,091)	(159,091)	(159,091)	(99,465)
UNICAP Section 263A Costs	ONT	NTE11	1,965,492	1,965,492	1,965,492	1,965,492	1,965,492	1,965,492	1,965,492	1,965,492	1,965,492	1,965,492	1,452,991	1,452,991	1,452,991	908,423
Allowance for Doubtful Accounts	ONT	ONT02	15,325	15,325	15,325	15,325	15,325	15,325	15,325	15,325	15,325	15,325	23,949	23,949	23,949	9,043
Union Gas - Non Compete	ONT	ONT21	407,487	407,487	407,487	407,487	407,487	407,487	407,487	407,487	407,487	407,487	407,487	407,487	407,487	254,764
WACOG to FIFO Adjustment	ONT	ONT52	184,045	184,045	184,045	37,440	37,440	37,440	28,504	28,504	28,504	28,504	37,307	37,307	37,307	96,041
Regulatory Liability - UCGC 109	ONT	RGL04	(310,337)	(310,337)	(310,337)	(310,337)	(310,337)	(310,337)	(310,337)	(310,337)	(310,337)	(310,337)	(262,184)	(262,184)	(262,184)	(158,716)
Regulatory Liability - UCGC Rate	ONT	RGL05	111,171	111,171	111,171	111,171	111,171	111,171	111,171	111,171	111,171	111,171	20,892	20,892	20,892	3,655
Other - Subtotal			1,241,928	1,241,928	1,241,928	1,273,221	1,273,221	1,273,221	1,741,422	1,741,422	1,741,422	1,741,422	379,468	379,468	379,468	(647,573)
Other Tax Effected Items - Subtotal			6,925,262	6,925,262	6,925,262	6,925,262	6,925,262	6,925,262	6,925,262	6,925,262	6,925,262	6,925,262	3,558,608	3,558,608	3,558,608	(265,690)
Total Accumulated Deferred Income Tax			65,101	65,101	65,101	(6,249,566)	(6,249,566)	(6,249,566)	(9,661,505)	(9,661,505)	(9,661,505)	(9,661,505)	4,893,129	4,893,129	4,893,129	(5,954,031)
Per Financials:																
A1900-28201			5,362,764	5,362,764	5,362,764	5,362,764	5,362,764	5,362,764	5,362,764	5,362,764	5,362,764	5,329,001	5,329,001	5,329,001		(88,686,352)
A1900-28206			360,708	360,708	360,708	360,708	360,708	360,708	360,708	360,708	360,708	(3,953,369)	(3,953,369)	(3,953,369)		(4,295,499)
A2820-28201			(14,184,926)	(14,184,926)	(14,184,926)	(20,240,086)	(20,240,086)	(20,240,086)	(23,511,808)	(23,511,808)	(23,511,808)	(23,511,808)	(4,497,512)	(4,497,512)	(4,497,512)	78,361,739
A2820-28206			10,180,223	10,180,223	10,180,223	9,920,716	9,920,716	9,920,716	9,780,500	9,780,500	9,780,500	9,612,962	9,612,962	9,612,962		9,275,872
A2830-28201			(1,549,454)	(1,549,454)	(1,549,454)	(1,549,454)	(1,549,454)	(1,549,454)	(1,549,454)	(1,549,454)	(1,549,454)	(1,497,249)	(1,497,249)	(1,497,249)		(302,417)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(104,218)	(104,218)	(104,218)	(104,218)	(104,218)	(104,218)	(104,218)	(104,218)	(104,218)	(100,707)	(100,707)	(100,707)		(307,371)
Total			65,097	65,097	65,097	(6,249,570)	(6,249,570)	(6,249,570)	(9,661,508)	(9,661,508)	(9,661,508)	4,893,125	4,893,125	4,893,125		(5,954,029)
Difference			4	4	4	4	4	4	3	3	3	4	4	4	4	

KY DR Q48(a) 3

Atmos Energy Corporation, Inc.
Federal Income Taxes - Operating
Calendar Year End 12/31/2017

Company	Service Area	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017
	10 002DIV	24,156,670	24,458,304	(26,439,195)	(25,609,565)	(26,272,959)	(10,362,573)	(10,393,502)	(11,635,503)	46,128,217	295,092	519,644	(14,816,494)
	10 012DIV	-	-	-	-	-	-	-	-	167,558	-	-	-
Total 10		\$ 24,156,670	\$ 24,458,304	\$ (26,439,195)	\$ (25,609,565)	\$ (26,272,959)	\$ (10,362,573)	\$ (10,393,502)	\$ (11,635,503)	\$ 46,295,775	\$ 295,092	\$ 519,644	\$ (14,816,494)
	50 009DIV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,543,996)	\$ -	\$ -	\$ -
	50 091DIV	\$ 1,276,041	\$ 4,416,779	\$ 632,607	\$ 2,123,890	\$ 2,750,801	\$ 1,287,157	\$ 1,619,499	\$ 2,152,884	\$ (914,318)	\$ 1,756,854	\$ 4,266,114	\$ 103,620
Total 50		\$ 1,276,041	\$ 4,416,779	\$ 632,607	\$ 2,123,890	\$ 2,750,801	\$ 1,287,157	\$ 1,619,499	\$ 2,152,884	\$ (6,458,314)	\$ 1,756,854	\$ 4,266,114	\$ 103,620
Grand Total		\$ 25,432,711	\$ 28,875,083	\$ (25,806,587)	\$ (23,485,674)	\$ (23,522,158)	\$ (9,075,415)	\$ (8,774,004)	\$ (9,482,618)	\$ 39,837,461	\$ 2,051,946	\$ 4,785,758	\$ (14,712,874)

Atmos Energy Corporation, Kentucky
Franchise Fee Payment Amounts by City
Jan-Dec 2017

City	Basiss for FF	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 by City
ADAIRVILLE	Revenue	618.42			701.80			564.24			299.38			2,183.84
AUBURN	Revenue	769.06			1,310.65			679.28			366.28			3,125.27
BEAVER DAM	Revenue	2,594.19			4,689.07			2,324.40			1,960.06			11,567.72
BOWLING GREEN	Revenue	42,429.02			71,354.19			37,092.91			28,024.03			178,900.15
Burgin	Revenue	279.43			711.00			381.06			195.98			1,567.47
Cadiz	Revenue	2,025.69			3,704.38			1,375.87			1,391.48			8,497.42
CALHOUN	Revenue	532.71			1,088.49			461.88			300.40			2,383.48
Calvert City	Meter												338.00	338.00
CAMPBELLSVILLE	Revenue	5,999.32			10,481.61			5,005.80			3,673.32			25,160.05
CAVE CITY	Revenue	1,294.66			1,915.17			1,127.94			664.73			5,002.50
CLOVERPORT	Revenue	332.54			892.04			440.76			210.75			1,876.09
CROFTON	Revenue	441.56			661.32			290.58			201.61			1,595.07
DANVILLE	Revenue	20,283.92			42,377.07			22,138.56			13,617.02			98,416.57
DAWSON SPRINGS	Revenue	1,322.68			2,482.26			1,055.18			681.98			5,542.10
Dixon	Meter				69.90									69.90
EARLINGTON	Revenue	728.86			1,483.28			553.37			242.17			3,007.68
Eddyville	Revenue	793.75			1,246.02			557.69			490.17			3,087.63
ELKTON	Revenue	1,651.63			2,911.85			1,526.28			1,238.27			7,328.03
Fordsville	Meter									83.10				83.10
FRANKLIN	Revenue	5,625.97			10,391.89			5,592.01			3,798.69			25,408.56
FREDONIA	Revenue	219.91			497.39			244.44			138.51			1,100.25
GLASGOW	Revenue	24,829.93			49,419.99			27,029.41			16,634.48			117,913.81
Grand Rivers	Meter			76.00										76.00
GREENSBURG	Revenue	3,333.72			6,625.60			3,158.64			1,894.74			15,012.70
Greenville KY	Revenue	2,608.25			5,003.38			2,160.28			1,420.12			11,192.03
HARDINSBURG	Revenue	1,596.79			2,035.87			893.65			673.03			5,199.34
HARRODSBURG	Revenue	16,921.93			28,256.97			15,363.49			11,957.63			72,500.02
HARTFORD	Revenue	1,401.50			2,758.44			1,297.17			834.63			6,291.74
Hawesville	Revenue	560.45			1,244.46			640.23			438.17			2,883.31
Hopkinsville	Revenue	18,135.63			33,242.49			15,511.36			10,222.93			77,112.41
HORSE CAVE	Revenue	2,655.58			3,629.13			2,323.13			2,439.69			11,047.53
HUSTONVILLE	Revenue	162.13			232.33			106.79			72.72			573.97
JUNCTION CITY	Revenue	1,131.77			1,927.34			857.66			821.42			4,738.19
Lancaster	Revenue	1,464.33			2,807.85			1,264.38			790.30			6,326.86
Lawrenceburg	Revenue	7,577.48			16,024.40			8,124.08			4,785.54			36,511.50
Lebanon	Revenue	4,127.95			7,752.09			3,833.10			2,437.04			18,150.18
LIVERMORE	Revenue	949.82			2,388.49			1,210.33			677.57			5,226.21
Madisonville	Revenue	12,261.31			23,176.26			10,145.13			6,715.98			52,298.68
MARION	Revenue	1,640.34			2,830.74			1,244.67			881.81			6,597.56
MAYFIELD	Revenue	20,645.06			38,038.48			16,326.67			10,561.37			85,571.58
MORTONS GAP	Meter				2,432.00									2,432.00
Munfordville	Meter								210.60					210.60
Nortonville	Revenue							402.52			337.68			740.20
OAKLAND	Revenue	159.13			204.28			86.38			55.98			505.77
OWENSBORO	Revenue	83,044.37			143,369.22			69,322.55			54,206.12			349,942.26
Park City	Revenue	318.86			448.20			339.98			224.11			1,331.15
PERRYVILLE	Revenue	507.05			723.23			287.57			205.64			1,723.49
Powderly	Meter											66.30		66.30
PRINCETON	Revenue	4,426.08			8,220.85			3,541.89			2,388.65			18,577.47
RUSSELLVILLE	Revenue	7,889.58			12,441.02			6,482.84			4,154.44			30,967.88
SACRAMENTO	Revenue	251.50			364.39			210.58			91.70			918.17
SEBREE	Revenue	500.64			1,184.08			564.69			292.23			2,541.64
SMITHS GROVE	Revenue	569.90			728.20			452.39			270.38			2,020.87
SPRINGFIELD	Revenue	2,476.65			4,411.53			2,222.42			1,620.63			10,731.23
STANFORD	Revenue	4,173.88			6,343.31			2,742.62			2,035.19			15,295.00
WHITESVILLE	Revenue	406.03			917.76			425.91			277.12			2,026.82
Wingo	Meter			82.95										82.95
Woodburn	Meter					42.00								42.00
Total Payments		314,670.96	-	158.95	568,151.76	42.00	-	279,984.76	210.60	83.10	197,913.87	66.30	338.00	1,361,620.30

Atmos Energy Corporation
Kentucky 009
Analysis of Other Operating Taxes
12 Months Ended December 31, 2017

Line No.	Item	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid	Notes
1	<u>Kentucky Retail</u>					
2	(a) State Income			\$ 2,873,054	\$ -	Income Tax Accrual and Amount Paid is recorded in C010 not at rate division level
3	(b) Franchise Fees	75,140		1,344,628	1,361,620	The Amount Paid includes the discounts taken for each applicable city
4	(c) AdValorem	3,371,556	52,944	3,424,500	5,019,143	The Amount Paid includes 2014 taxes (-\$846.11), 2015 taxes (\$812,302.71), 2016 taxes (\$4,112,349.12), and 2017 taxes (\$95,336.86)
5	(d) Payroll Taxes	340,468	461,744	1,638	2,128,429	The Amount Paid is the total for Company 050
6	(e) Other Taxes					
7	Sales Tax	(611)		2,937,712	2,941,463	The Amount Paid includes the discounts taken for vendor's compensation. Atmos Energy's billing system will, from time to time, record the billing detail to an incorrect division. Those billing items are combined with the billing items coded correctly within our billing system and paid together to the State of Kentucky.
8	KY School Tax			4,016,875	3,851,321	Atmos Energy's billing system will, from time to time, record the billing detail to an incorrect division. Those billing items are combined with the billing items coded correctly within our billing system and paid together to the State of Kentucky.
9	Sales Tax Audit					
10	WKG Hwy	2,539			2,539	
11						
12	Total Retail [L1(a) thru L1(e)]	\$ 3,789,093	\$ 514,688	\$ 14,598,407	\$ 15,304,515	
13						
14	Other Jurisdictions	-	-	-	-	Total of Divisions 002, 012, & 091 Detail on following tabs
15						
16	Total per Books (L2 and L3)	\$ 3,789,093	\$ 514,688	\$ 14,598,407	\$ 15,304,515	

Atmos Energy Corporation
SSU 002
Analysis of Other Operating Taxes
12 Months Ended December 31, 2017

Line No.	Item	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid	Notes
1	Franchise Fees					
2	AdValorem	589,500	-	589,500	716,923	Amount paid is for 2016 taxes
3	KY Use Tax			268,287	268,287	
4	Payroll Tax	3,973,009	143,993	41,538	4,427,560	
5						
6	Allocation	5.18%				
7						
8	Allocated to KY	236,206.55	7,454.70	32,669.58	266,336.07	

Atmos Energy Corporation
SSU 012
Analysis of Other Operating Taxes
12 Months Ended December 31, 2017

Line No.	Item	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid	Notes
1	Franchise Fees					
2	AdValorem	542,100	-	542,100	698,347	The Amount Paid includes 2016 taxes (\$541,081.00) and 2017 taxes (\$157,266.30)
3	Other Taxes					
4	Payroll Tax	2,385,570	65,436	20,546	2,291,299	
5						
6	Allocation	5.64%				
7						
8	Allocated to KY	165,156.27	3,691.39	31,740.11	168,652.48	

Atmos Energy Corporation
Kentucky 091
Analysis of Other Operating Taxes
12 Months Ended December 31, 2017

Line No.	Item	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid	Notes
1	Franchise Fees					
2	AdValorem	45,600	-	45,600	327	Amount paid is for 2017 taxes
3	Other Taxes					
4	Payroll Tax	416,309	462,263	605	2,128,429	The Amount Paid is the total for Company 050
5						
6	Allocation	49.78%				
7						
8	Allocated to KY	229,938.19	230,114.59	23,000.98	1,059,695.00	

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-49
Page 1 of 1

REQUEST:

Provide the following information with regard to uncollectible accounts for the three most recent calendar years for gas operations:

- a. Reserve account balance at the beginning of the year;
- b. Charges to reserve account (accounts charged off);
- c. Credits to reserve account;
- d. Current year provision;
- e. Reserve account balance at the end of the year; and
- f. Percent of provision to total revenue.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-49_Att1 - KY Bad Debt Rollforward CY15 to CY17.xlsx, 1 Page.

Respondent: Laura Gillham

**Atmos Energy Corporation - Kentucky
Uncollectible Accounts Expense
CY 2015 to CY 2017**

Kentucky (Division 009)

Line No.	Twelve Months Ending	Beginning Balance	Accounts Written-Off	Collection of Accounts Written-Off	Provision for Uncollectibles	Ending Balance	% of Provision for Uncollectibles to Operating Revenue	Operating Revenue
1	December 31, 2015	(843,541)	1,514,549	(201,277)	(1,047,950)	(578,219)	0.71%	147,443,053
2	December 31, 2016	(578,219)	543,619	(156,391)	(490,589)	(681,580)	0.39%	125,267,146
3	December 31, 2017	(681,580)	1,291,075	(186,916)	(893,212)	(470,634)	0.65%	138,188,003

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-50
Page 1 of 1

REQUEST:

Provide the Atmos's written policies on the compensation of outside attorneys, auditors, consultants, and all other professional service providers. Include a schedule of fees, per diems, and other compensation in effect during the base period. Include all agreements, contracts, memoranda of understanding, and any other documentation that explains the nature and type of reimbursement paid for professional services. Indicate if any changes have occurred since the test year of Atmos's last base rate case, the effective date of these changes, and the reason for these changes.

RESPONSE:

The Company does not maintain any written policy on the compensation of outside attorneys, auditors, consultants or other professional service providers. Instead, the Company's practice is to retain the services of outside professional providers at a negotiated rate. Also, please see Attachment 1, Attachment 2, Attachment 3 and Attachment 4 for outside consultant contracts with Paul Raab, Dr. James Vander Weide and Dane Watson.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-50_Att1 - Raab Agreement.pdf, 5 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-50_Att2 - Vander Weide Agreement.pdf, 5 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-50_Att3 - Watson Kentucky Direct Agreement.pdf, 3 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_1-50_Att4 - Watson KMD GO Agreement.pdf, 3 Pages.

Respondent: Mark Martin

INDEPENDENT CONTRACTOR AGREEMENT

THIS INDEPENDENT CONTRACTOR AGREEMENT (“Agreement”) is made and entered into as of the 10th day of August, 2018 by and between ATMOS ENERGY CORPORATION, a Texas and Virginia corporation (“Company”), and ENERGY TOOLS, LLC, a Maryland limited liability company (“Contractor”).

WITNESSETH:

1. Engagement and Scope of Services. For and in consideration of the payment by Company to Contractor, Contractor covenants and agrees to do, provide and perform services in the form of providing expert testimony concerning the general rate case proceeding initiated by the Company before the Kentucky Public Service Commission in the fall of 2018. A description of the services to be provided (the “Services”) by Contractor to Company is more particularly set out in the attached Exhibit “A” which is incorporated herein by reference as if set out in full and at length. Contractor shall perform the Services in a good and workmanlike manner, with due diligence, to the satisfaction of Company, pursuant to the terms and conditions of this Agreement.

2. Term. This Agreement is for a term of eight (8) months commencing on the date hereof and shall continue thereafter from month-to-month unless and until terminated by either party upon at least thirty (30) days’ prior written notice to the other party. This Agreement is also subject to earlier termination as hereinafter provided.

3. Compensation. In consideration for Contractor’s performance of the Services during the term of this Agreement, Company agrees to pay to Contractor based upon the rates and terms set forth in Exhibit “A” attached hereto. If Company shall request additional services from Contractor that are not included within the Services, then Company shall pay Contractor for any such additional services at Contractor’s then effective standard rates for such work or as otherwise agreed upon in writing by Contractor and Company. Contractor understands, acknowledges and agrees that Contractor is not entitled to any benefits under any Company benefit plan and that the payments received pursuant to this Agreement are Contractor’s sole compensation regardless of what employment classification or reclassification Contractor may occupy in the future.

4. Independent Contractor. Contractor is customarily engaged in an independently established trade, occupation or business in the type or services performable hereunder. Contractor, in carrying out the terms of this Agreement, is acting independently and is an independent contractor.

5. Personnel. All personnel supplied or used by Contractor shall be deemed employees or subcontractors of Contractor and will not be considered employees, agents or subcontractors of Company for any purpose whatsoever. Contractor assumes full responsibility for the actions of all such personnel while performing services under this Agreement and for payment of their compensation, withholding of income taxes, payment and withholding of social security and other payroll taxes, worker's compensation, disability benefits and the like to the extent applicable to the personnel involved.

6. Taxes. Contractor shall be responsible for the withholding and/or payment as required by law, of any and all federal, state and local taxes imposed on it because of the performance of services hereunder. Further, Contractor shall comply with all federal, state and local benefit laws applicable to it, if any, including, but not limited to, the making of contributions and/or deductions for social security, worker's compensation, and unemployment tax. Contractor shall also obtain any necessary employer tax identification number from the Internal Revenue Service.

7. Indemnification.

(a) Contractor agrees to indemnify and hold harmless Company, its corporate affiliates, officers, directors and any employee or agent thereof (each of the foregoing being hereinafter referred to individually as "Indemnified Party") against all losses and liabilities arising out of or resulting from any injuries or death to persons or damage to property or theft of property negligently or intentionally occurring in connection with the performance of services under this Agreement.

(b) Contractor's obligation to indemnify any Indemnified Party will survive the expiration or termination of this Agreement by either party for any reason.

8. Insurance. While this Agreement is in effect and during any renewals Contractor shall, if required by Company, maintain comprehensive general liability insurance and, if the use of automobiles is required, comprehensive automobile liability insurance, with limits for bodily injury, including death, on account of any one occurrence, and for each occurrence of property damage in such amounts as Company may reasonably prescribe. If applicable, Contractor shall procure and maintain throughout the term of this Agreement worker's compensation insurance as prescribed by the State in which the Services are performed.

9. Termination of Agreement. This Agreement shall cease and terminate upon the earliest to occur of the following events: (i) the termination of this Agreement as set forth in Section 2 above; or (ii) Contractor's failure to perform any of its obligations hereunder and the continuation of such failure for a period of five (5) days after written notice of such failure is given to Contractor by Company. Any termination under this Section 9 shall not be deemed to be a waiver by Company of any of the Company's rights or remedies otherwise available to Company at law, in equity, or otherwise.

10. Miscellaneous.

(a) Any notice required or permitted by this Agreement shall be in writing and shall be sufficient if delivered by hand or mailed through the U.S. Postal System by registered or certified mail, return receipt requested, postage prepaid, to the following address:

If to Company:

Atmos Energy Corporation
5430 LBJ Freeway, Suite 1800
Dallas, Texas 75240
Attn: Doug Walther

If to Contractor:

Energy Tools, LLC
5313 Portsmouth Road
Bethesda, Maryland 20816
Attn: Paul Raab

Notice shall be deemed given upon actual receipt of hand delivery or within three days from the date notice is mailed by registered or certified mail pursuant to this section. Any notice may be waived in writing by the party entitled to receive it. A party may change the address to which notice is to be delivered by giving notice to the other party as provided therein.

(b) No waiver by any party hereto of any provision hereof shall be deemed to have been made unless expressed in writing and signed by such party. The waiver by either party hereto of a breach of any term or provision of this Agreement shall not operate or be construed as a waiver of a subsequent breach of the same provision by either party or of the breach of any other term or provision of this Agreement.

(c) THIS AGREEMENT IS ENTERED INTO PURSUANT TO AND SHALL BE GOVERNED BY THE LAWS OF THE STATE OF TEXAS.

(d) Should it become necessary for either party to enforce the terms of this Agreement by resorting to an action at law or equity, the prevailing party shall be entitled to recover all costs incurred in connection therewith, including a reasonable attorney's fees.

(e) The parties hereto may amend and supplement this Agreement only by an instrument in writing that is signed by both of the parties hereto.

(f) Contractor may not assign any of its rights or delegate any of its duties under this Agreement without the prior written consent of Company.

(g) This Agreement contains the entire understanding between the parties and supersedes any prior understandings or written or oral agreements between them respecting the subject matters contained therein.

(11) Workers Compensation. CONTRACTOR UNDERSTANDS AND ACKNOWLEDGES THAT CONTRACTOR IS NOT ENTITLED TO WORKERS COMPENSATION BENEFITS FROM COMPANY AND THAT CONTRACTOR IS OBLIGATED TO PAY FEDERAL AND STATE INCOME TAX ON ANY MONEYS EARNED PURSUANT TO THIS AGREEMENT.

IN WITNESS WHEREOF, the parties hereto have executed this Independent Contractor Agreement as of the date first written above.

ATMOS ENERGY CORPORATION

Energy Tools, LLC

By: 
SR ATTORNEY


By: 
MEMBER

EXHIBIT "A"

Description of Services and Compensation

Contractor will review past rate case testimony and orders for Company, analyze the risks and prospects of the Company and provide analysis and expert testimony concerning class cost of service in connection with the Company's general rate case in filed in the fall of 2018 before the Kentucky Public Service Commission. This analysis will be presented at the Commission and provided to the Company in the form of testimony suitable for filing. The hourly rate for Paul Raab is \$325.

The amount of time set forth above is an estimate only and payment will be made for actual time billed. In the event Contractor is required to provide additional written testimony (rebuttal or otherwise), live testimony at depositions or hearings, or assist in responding to discovery, actual time will be billed at the hourly rate indicated above. In addition, Contractor will be reimbursed for reasonable out-of-pocket costs in connection with travel, meals, lodging, mileage and other customary expenses.

INDEPENDENT CONTRACTOR AGREEMENT

THIS INDEPENDENT CONTRACTOR AGREEMENT (“Agreement”) is made and entered into as of the 20th day of August, 2018 by and between ATMOS ENERGY CORPORATION, a Texas and Virginia corporation (“Company”), and DR. JAMES VANDER WEIDE, PH.D (“Contractor”).

WITNESSETH:

1. Engagement and Scope of Services. For and in consideration of the payment by Company to Contractor, Contractor covenants and agrees to do, provide and perform services in the form of providing expert testimony concerning cost of capital, an appropriate rate of return on equity and overall return in connection with the Company’s anticipated utility rate case in the Commonwealth of Kentucky for the Company’s Kentucky/Mid-States Division. A description of the services to be provided (the “Services”) by Contractor to Company is more particularly set out in the attached Exhibit “A” which is incorporated herein by reference as if set out in full and at length. Contractor shall perform the Services in a good and workmanlike manner, with due diligence, to the satisfaction of Company, pursuant to the terms and conditions of this Agreement.

2. Term. This Agreement is for a term of six months commencing on the date hereof and shall continue thereafter from month-to-month unless and until terminated by either party upon at least thirty (30) days’ prior written notice to the other party. This Agreement is also subject to earlier termination as hereinafter provided.

3. Compensation. In consideration for Contractor’s performance of the Services during the term of this Agreement, Company agrees to pay to Contractor based upon the rates and terms set forth in Exhibit “A” attached hereto. If Company shall request additional services from Contractor that are not included within the Services, then Company shall pay Contractor for any such additional services at Contractor’s then effective standard rates for such work or as otherwise agreed upon in writing by Contractor and Company. Contractor understands, acknowledges and agrees that Contractor is not entitled to any benefits under any Company benefit plan and that the payments received pursuant to this Agreement are Contractor’s sole compensation regardless of what employment classification or reclassification Contractor may occupy in the future.

4. Independent Contractor. Contractor is customarily engaged in an independently established trade, occupation or business in the type or services performable hereunder. Contractor, in carrying out the terms of this Agreement, is acting independently and is an independent contractor.

5. Personnel. All personnel supplied or used by Contractor shall be deemed employees or subcontractors of Contractor and will not be considered employees, agents or subcontractors of Company for any purpose whatsoever. Contractor assumes full responsibility for the actions of all such personnel while performing services under this Agreement and for payment of their compensation, withholding of income taxes, payment and withholding of social security and other payroll taxes, worker's compensation, disability benefits and the like to the extent applicable to the personnel involved.

6. Taxes. Contractor shall be responsible for the withholding and/or payment as required by law, of any and all federal, state and local taxes imposed on it because of the performance of services hereunder. Further, Contractor shall comply with all federal, state and local benefit laws applicable to it, if any, including, but not limited to, the making of contributions and/or deductions for social security, worker's compensation, and unemployment tax. Contractor shall also obtain any necessary employer tax identification number from the Internal Revenue Service.

7. Indemnification.

(a) Contractor agrees to indemnify and hold harmless Company, its corporate affiliates, officers, directors and any employee or agent thereof (each of the foregoing being hereinafter referred to individually as "Indemnified Party") against all losses and liabilities arising out of or resulting from any injuries or death to persons or damage to property or theft of property negligently or intentionally occurring in connection with the performance of services under this Agreement.

(b) Contractor's obligation to indemnify any Indemnified Party will survive the expiration or termination of this Agreement by either party for any reason.

8. Insurance. While this Agreement is in effect and during any renewals Contractor shall, if required by Company, maintain comprehensive general liability insurance and, if the use of automobiles is required, comprehensive automobile liability insurance, with limits for bodily injury, including death, on account of any one occurrence, and for each occurrence of property damage in such amounts as Company may reasonably prescribe. If applicable, Contractor shall procure and maintain throughout the term of this Agreement worker's compensation insurance as prescribed by the State in which the Services are performed.

9. Termination of Agreement. This Agreement shall cease and terminate upon the earliest to occur of the following events: (i) the termination of this Agreement as set forth in Section 2 above; or (ii) Contractor's failure to perform any of its obligations hereunder and the continuation of such failure for a period of five (5) days after written notice of such failure is given to Contractor by Company. Any termination under this Section 9 shall not be deemed to be a waiver by Company of any of the Company's rights or remedies otherwise available to Company at law, in equity, or otherwise.

10. Miscellaneous.

(a) Any notice required or permitted by this Agreement shall be in writing and shall be sufficient if delivered by hand or mailed through the U.S. Postal System by registered or certified mail, return receipt requested, postage prepaid, to the following address:

If to Company:

Atmos Energy Corporation
5430 LBJ Freeway, Suite 1800
Dallas, Texas 75240
Attn: Doug Walther

If to Contractor:

Dr. James H. Vander Weide, Ph.D
3606 Stoneybrook Drive
Durham, North Carolina 27705

Notice shall be deemed given upon actual receipt of hand delivery or within three days from the date notice is mailed by registered or certified mail pursuant to this section. Any notice may be waived in writing by the party entitled to receive it. A party may change the address to which notice is to be delivered by giving notice to the other party as provided therein.

(b) No waiver by any party hereto of any provision hereof shall be deemed to have been made unless expressed in writing and signed by such party. The waiver by either party hereto of a breach of any term or provision of this Agreement shall not operate or be construed as a waiver of a subsequent breach of the same provision by either party or of the breach of any other term or provision of this Agreement.

(c) THIS AGREEMENT IS ENTERED INTO PURSUANT TO AND SHALL BE GOVERNED BY THE LAWS OF THE STATE OF TEXAS.

(d) Should it become necessary for either party to enforce the terms of this Agreement by resorting to an action at law or equity, the prevailing party shall be entitled to recover all costs incurred in connection therewith, including a reasonable attorney's fees.

(e) The parties hereto may amend and supplement this Agreement only by an instrument in writing that is signed by both of the parties hereto.

(f) Contractor may not assign any of its rights or delegate any of its duties under this Agreement without the prior written consent of Company.

(g) This Agreement contains the entire understanding between the parties and supersedes any prior understandings or written or oral agreements between them respecting the subject matters contained therein.

(11) **Workers Compensation.** CONTRACTOR UNDERSTANDS AND ACKNOWLEDGES THAT CONTRACTOR IS NOT ENTITLED TO WORKERS COMPENSATION BENEFITS FROM COMPANY AND THAT CONTRACTOR IS OBLIGATED TO PAY FEDERAL AND STATE INCOME TAX ON ANY MONEYS EARNED PURSUANT TO THIS AGREEMENT.

IN WITNESS WHEREOF, the parties hereto have executed this Independent Contractor Agreement as of the date first written above.

ATMOS ENERGY CORPORATION

DR. JAMES VANDER WEIDE, PH.D

By: _____

By: Dr. James Vander Weide

EXHIBIT “A”

Description of Services and Compensation

<i>Description</i>	<i>Hours</i>
Review applicable prior rate case testimony, cross-examination and findings and orders	Total estimated hours – 35-36
Research and review information for Company and proxy group	
Perform DCF, CAPM and risk premium analyses	
Prepare direct written testimony on cost of capital, return on equity and overall return, together with supporting schedules, exhibits, etc.	
Consult with Company and redrafting of testimony as necessary	
Rate per hour - \$450	\$16,200

The amount of time set forth above is an estimate only and payment will be made for actual time billed. In the event Contractor is required to provide additional written testimony (rebuttal or otherwise), live testimony at depositions or hearings, or assist in responding to discovery, actual time will be billed at the hourly rate indicated above. In addition, Contractor will be reimbursed for reasonable out-of-pocket costs in connection with travel, meals, lodging, mileage and other customary expenses.



May 15, 2018

PRIVILEGED & CONFIDENTIAL

Mr. Joe Christian
Atmos Energy Corporation
5420 LBJ Freeway, Ste 1600
Dallas, TX 75240

Re: 2018 Engagement of Atmos Energy Kentucky Direct Depreciation Study

Dear Joe:

UNDERSTANDING OF ROLE

This letter sets forth the agreement between *Atmos Energy Corporation* (the "Company") and Alliance Consulting Group ("Alliance"), whereby Alliance personnel will provide to the Company the services described herein. We understand that such services are being requested by the Company in the above-entitled matter and related matters.

We understand that the work product and files of the Expert Witness may be subject to discovery; however, until such materials are subpoenaed, they will be maintained by us as confidential in accordance with the terms hereof. It is agreed that those materials and all other working papers and other documents prepared or received by us pursuant to this engagement will not be disclosed by us to third parties without the Company's consent, except as may be required by law, regulation, or judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation arising hereunder.

Alliance is prepared to provide develop depreciation rates for the Company's Kentucky Direct assets as of September 30, 2017 and support the resulting study in a potential upcoming filing with the Kentucky Public Service Commission. The specific procedures to be performed by Alliance will be established based on discussions with you as the engagement progresses and additional information is obtained during the course of the engagement. Alliance is also prepared to consider providing mutually agreeable assistance in any other areas that may be identified during the course of this engagement.

ENGAGEMENT STAFFING AND FEES

I will participate as Engagement Partner, maintaining overall responsibility for the engagement on behalf of Alliance. I will serve as the Expert Witness as necessary and will be actively involved in the performance of the engagement and will use such other staff for assistance as deemed necessary after consultation with the Company. Technical support may also be provided by other professionals who will be identified during the course of the engagement.

5-15-18
Atmos Energy Kentucky Direct
Page 2

We bill on a time and expense basis, with our fees determined by the tasks required and the related time spent. We endeavor to use staff in the most cost-effective manner, given the complexity of the particular activities required. The estimated professional fees for preparing the depreciation study are \$35,000 to \$40,000. The following table provides a summary of the range of our hourly billing rates by classification of personnel:

<u>Personnel Classification</u>	<u>Hourly Billing Rates</u>
Partner	\$270
Senior Consultant	\$195
Consultant/Admin	\$ 70

In addition to professional fees, our bills will include a 2% fee on professional services for out-of-pocket expenses, such as charges for secretarial services, telephone, computer usage, travel, messengers, and photocopying. Expenses will be billed at cost. The Company will provide offices and facilities for necessary staff during the engagement. Invoices will be presented monthly and are due upon presentation. Additionally, Alliance uses the PowerPlan Depreciation software that requires a royalty fee of \$2,500 to be recovered from clients for our use of the PowerPlan software on their behalf. However, Atmos has satisfied the PowerPlan royalty requirement. Therefore, there will be no Powerplant charges for this project.

Beyond the scope of the depreciation study preparation, Alliance will be compensated for any time and expenses that we may incur in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of Alliance's performance of these services.

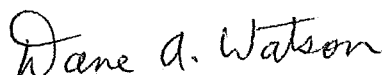
* * * * *

This engagement letter constitutes the entire agreement among the parties with respect to the subject matter hereof and supersedes all prior agreements and understandings among the parties, whether written or oral, with respect to the subject matter hereof.

If the foregoing represents your agreement, please sign this letter in the space provided and return it to me. We appreciate the opportunity to work for you and look forward to your prompt response.

Very truly yours,

Alliance Consulting Group



Dane A. Watson – Engagement Partner – Alliance Consulting Group

101 E. Park Blvd., Suite 220
Plano, TX 75074

5-15-18
Atmos Energy Kentucky Direct
Page 3

Accepted by:

By:  _____

Title: ~~6-1-2018~~ Director of Business Regulatory Affairs

Date: 6-1-2018



May 15, 2018

PRIVILEGED & CONFIDENTIAL

Mr. Joe Christian
Atmos Energy Corporation
5420 LBJ Freeway, Ste 1600
Dallas, TX 75240

Re: 2018 Engagement of Atmos Energy Kentucky Mid-States General Office Depreciation Study

Dear Joe:

UNDERSTANDING OF ROLE

This letter sets forth the agreement between *Atmos Energy Corporation* (the "Company") and Alliance Consulting Group ("Alliance"), whereby Alliance personnel will provide to the Company the services described herein. We understand that such services are being requested by the Company in the above-entitled matter and related matters.

We understand that the work product and files of the Expert Witness may be subject to discovery; however, until such materials are subpoenaed, they will be maintained by us as confidential in accordance with the terms hereof. It is agreed that those materials and all other working papers and other documents prepared or received by us pursuant to this engagement will not be disclosed by us to third parties without the Company's consent, except as may be required by law, regulation, or judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation arising hereunder.

Alliance is prepared to provide develop depreciation rates for the Company's Kentucky Mid-States General Office assets as of September 30, 2017 and support the resulting study in a potential upcoming filing with the Kentucky Public Service Commission. The specific procedures to be performed by Alliance will be established based on discussions with you as the engagement progresses and additional information is obtained during the course of the engagement. Alliance is also prepared to consider providing mutually agreeable assistance in any other areas that may be identified during the course of this engagement.

ENGAGEMENT STAFFING AND FEES

I will participate as Engagement Partner, maintaining overall responsibility for the engagement on behalf of Alliance. I will serve as the Expert Witness as necessary and will be actively involved in the performance of the engagement and will use such other staff for assistance as deemed necessary after

5-15-18

Atmos Energy Kentucky Mid States General Office 2017

Page 2

consultation with the Company. Technical support may also be provided by other professionals who will be identified during the course of the engagement.

We bill on a time and expense basis, with our fees determined by the tasks required and the related time spent. We endeavor to use staff in the most cost-effective manner, given the complexity of the particular activities required. The estimated professional fees for preparing the depreciation study are \$23,000 to \$25,000. The following table provides a summary of the range of our hourly billing rates by classification of personnel:

<u>Personnel Classification</u>	<u>Hourly Billing Rates</u>
Partner	\$270
Senior Consultant	\$195
Consultant/Admin	\$ 70

In addition to professional fees, our bills will include a 2% fee on professional services for out-of-pocket expenses, such as charges for secretarial services, telephone, computer usage, travel, messengers, and photocopying. Expenses will be billed at cost. The Company will provide offices and facilities for necessary staff during the engagement. Invoices will be presented monthly and are due upon presentation. Additionally, Alliance uses the PowerPlan Depreciation software that requires a royalty fee of \$2,500 to be recovered from clients for our use of the PowerPlan software on their behalf. However, Atmos has satisfied the PowerPlan royalty requirement. Therefore, there will be no Powerplant charges for this project.

Beyond the scope of the depreciation study preparation, Alliance will be compensated for any time and expenses that we may incur in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of Alliance's performance of these services.

* * * * *

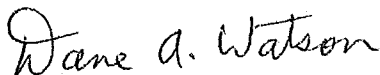
This engagement letter constitutes the entire agreement among the parties with respect to the subject matter hereof and supersedes all prior agreements and understandings among the parties, whether written or oral, with respect to the subject matter hereof.

If the foregoing represents your agreement, please sign this letter in the space provided and return it to me. We appreciate the opportunity to work for you and look forward to your prompt response.

Very truly yours,

Alliance Consulting Group

By:



Dane A. Watson – Engagement Partner – Alliance Consulting Group

101 E. Park Blvd., Suite 220
Plano, TX 75074

5-15-18
Atmos Energy Kentucky Mid States General Office 2017
Page 3

Accepted by:

By:  _____

Title: Director of Business Regulatory Affairs

Date: 6-1-2018

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-51
Page 1 of 1

REQUEST:

Provide a detailed analysis of expenses for professional services during the most recent 12-month period for which information is available at the time the application is filed, as shown in Schedule 51, and all work papers supporting the analysis. At a minimum, the work papers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

RESPONSE:

Please see Attachment 1 for the analysis of expenses booked for professional services during the most recent 12 month period (September 2017 through August 2018). Please note that information regarding hourly rates and time charged is not readily available.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-51_Att1 - Professional Services Expense.xlsx, 2 Pages.

Respondent: Laura Gillham

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-52
Page 1 of 1

REQUEST:

Provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

- a. A detailed analysis of charges booked for advertising expenditures during the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of Account No. 913 - Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule 52a. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.
- b. An analysis of Account No. 930 - Miscellaneous General Expenses for the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of this account as shown in Format 52b and provide detailed work papers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 52b.
- c. An analysis of Account No. 426- Other Income Deductions for the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of this account as shown in Schedule 52c, and provide detailed work papers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.) dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 52c.

RESPONSE:

- a) Please see Attachment 1 for a detailed breakdown of Advertising Expense.
- b) Please see Attachment 2 for a detailed breakdown of Miscellaneous General Expenses.
- c) Account 426 - Other Income Deductions is a "below the line" expense and therefore is excluded from the revenue requirement in the case

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-52_Att1 - Advertising Expense.xlsx, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-52_Att2 - Misc General Expenses.xlsx, 3 Pages.

Respondent: Laura Gillham

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Advertising Expense
For the 12 month period Sep-17 through Aug-18 (most recent 12 month period available)

		12 Months Ended August 2018				
Line No.	Item (A)	Sales or Promotional Advertising (1)	Safety or Req by Law Advertising	Total Utility	Kentucky Jurisdictional	Allocated Amount
1	Div 009					
2	Newspaper, Magazine, bill stuffer & Other	\$ 212,024	\$ 20,527	\$ 232,551	100%	232,551
3						
4	Div 091					
5	Newspaper, Magazine, bill stuffer & Other	37,321	369,669	406,990	49.78%	202,599
6						
7	Div 002					
8	Newspaper, Magazine, bill stuffer & Other	226,143	36	226,179	5.18%	11,716
9						
10	Div 012					
11	Newspaper, Magazine, bill stuffer & Other	11,110	-	11,110	5.64%	627
12						
13	Grand Total	<u>\$ 486,598</u>	<u>\$ 390,232</u>	<u>\$ 876,830</u>		<u>447,493</u>

Note:

The Company does not record Advertising expense in the detail listed on Data Request Schedule 52a.
Below-the-line accounts are not included in the analysis above.

1. Sales and Promotional Advertising is excluded from the Company's Revenue Requirement.

Atmos Energy Corporation - Kentucky
Analysis of Account No. 930 – Miscellaneous General Expenses
For the 12 month period Sep-17 through Aug-18 (most recent 12 month period available)
Division 009 Direct

Account	Account Description	Sub Account	Sub Account Description	Total
9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	1,098
9302	Miscellaneous general expenses	05415	Membership Fees	100
9302	Miscellaneous general expenses	05417	Club Dues - Deductible	585
9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	183
9302	Miscellaneous general expenses	07510	Association Dues	106,393
9302	Miscellaneous general expenses	07590	Misc General Expense	2,085
				<u>110,444</u>

Line No.	Line Description	Line Item Reference	Invoice Number	Debit	Credit	Net Amount
1	Journal Import Created	CHAMBER OF COMMERCE	12019	510	-	510
2	Journal Import Created	CHAMBER OF COMMERCE	4037	150	-	150
3	Journal Import Created	CHAMBER OF COMMERCE	4662	3,000	-	3,000
4	CHAMBER OF COMMERCE 12019	CHAMBER OF COMMERCE	12019	-	510	(510)
5	AGA Dues			4,247	-	4,247
6	Journal Import Created	CRITTENDEN COUNTY ECONOMIC	INV100117	250	-	250
7	Journal Import Created	CHAMBER OF COMMERCE	35552017	13,735	-	13,735
8	AGA Dues			3,392	-	3,392
9	Journal Import Created	CHAMBER OF COMMERCE	18211	800	-	800
10	Journal Import Created	CHAMBER OF COMMERCE	CHE112817	1,000	-	1,000
11	Journal Import Created	CHAMBER OF COMMERCE	3728	400	-	400
12	Journal Import Created	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	342	10,000	-	10,000
13	AGA Dues			3,392	-	3,392
14	Journal Import Created	CHAMBER OF COMMERCE	63731	2,999	-	2,999
15	Journal Import Created	CHAMBER OF COMMERCE	78691	305	-	305
16	Journal Import Created	CHAMBER OF COMMERCE	8749	421	-	421
17	Journal Import Created	CHAMBER OF COMMERCE	INV120117	300	-	300
18	Journal Import Created	CHAMBER OF COMMERCE	INV121217_1	200	-	200
19	AGA Dues			3,549	-	3,549
20	2080581	CHAMBER OF COMMERCE	CHE011718	500	-	500
21	Journal Import Created	CHAMBER OF COMMERCE	CHE012218	90	-	90
22	Journal Import Created	CHAMBER OF COMMERCE	5729	187	-	187
23	Journal Import Created	CHAMBER OF COMMERCE	10575	59	-	59
24	Journal Import Created	CHAMBER OF COMMERCE	867	125	-	125
25	Journal Import Created	CHAMBER OF COMMERCE	16461	2,500	-	2,500
26	Journal Import Created	CHAMBER OF COMMERCE	16515	1,250	-	1,250
27	Journal Import Created	CHAMBER OF COMMERCE	1855	200	-	200
28	Journal Import Created	CHAMBER OF COMMERCE	45786	760	-	760
29	Journal Import Created	ECONOMIC DEVELOPMENT COUNCIL	64227	11,000	-	11,000
30	AGA Dues			3,549	-	3,549
31	Journal Import Created	CHAMBER OF COMMERCE	0032	140	-	140
32	OFFICE DEPOT #1170 - 16-JAN-18 - 800-463-3768 - OH	BANK OF AMERICA	050_PAM.WHEATLEY_FEB-18_PCARD	53	-	53
33	Journal Import Created	CHAMBER OF COMMERCE	31726	1,000	-	1,000
34	Journal Import Created	MCLEAN COUNTY CHAMBER OF COMMERCE	00002018	100	-	100
35	Journal Import Created	CHAMBER OF COMMERCE	INV013118	140	-	140
36	AGA Dues			3,549	-	3,549
37	2082179	CADIZ ROTARY CLUB	CHE032718	100	-	100
38	Journal Import Created	CHAMBER OF COMMERCE	CHE031418	100	-	100
39	Journal Import Created	CHAMBER OF COMMERCE	468	200	-	200
40	CHAMBER OF COMMERCE CHE032718	CHAMBER OF COMMERCE	CHE032718	75	-	75
41	AGA Dues			3,549	-	3,549
42	Journal Import Created	CHAMBER OF COMMERCE	2232	235	-	235
43	2082251	CHAMBER OF COMMERCE	CHE032718	75	-	75
44	Journal Import Created	TEMPS PLUS OF PADUCAH INC	DM6720	70	-	70
45	Journal Import Created	CHAMBER OF COMMERCE	73071	7,500	-	7,500
46	IEXP-2729721 Other	Vallet, Michael C (Mike)	IEXP-2729721	70	-	70
47	Journal Import Created	KENTUCKY OIL AND GAS ASSOCIATION	INV010118	1,000	-	1,000
48	Journal Import Created	CHAMBER OF COMMERCE	4736	775	-	775
49	CHAMBER OF COMMERCE CHE032718	CHAMBER OF COMMERCE	CHE032718	-	75	(75)
50	AGA Dues			3,549	-	3,549
51	PAYPAL LEADERSHIPK - 08-MAY-18 - 4029357733 - CA	BANK OF AMERICA	050_KAY.COOMES_MAY-18_PCARD	100	-	100
52	AGA Dues			3,549	-	3,549
53	Journal Import Created	CRITTENDEN COUNTY ECONOMIC	INV061818	250	-	250
54	Journal Import Created	CHAMBER OF COMMERCE	16813	75	-	75
55	Journal Import Created	CHAMBER OF COMMERCE	65064	1,348	-	1,348
56	AGA Dues			3,549	-	3,549
57	CITY OF PADUCAH KY - 15-JUN-18 - PADUCAH - KY - 42	BANK OF AMERICA	050_PAM.WHEATLEY_JUL-18_PCARD	75	-	75
58	NV FLORIST - 22-JUN-18 - 270-4429968 - KY - 420016	BANK OF AMERICA	050_PAM.WHEATLEY_JUL-18_PCARD	48	-	48
59	Journal Import Created	CHAMBER OF COMMERCE	4424	150	-	150
60	Journal Import Created	ECONOMIC DEVELOPMENT COUNCIL	65614	1,000	-	1,000
61	Journal Import Created	ECONOMIC DEVELOPMENT COUNCIL	65652	1,000	-	1,000
62	Sabrix Tax Expense	ECONOMIC DEVELOPMENT COUNCIL	65652	98	-	98
63	AGA Dues			3,549	-	3,549
64	Use Tax on Jul-18 PCard			7	-	7
65	Journal Import Created	CHAMBER OF COMMERCE	20301	510	-	510
66	Journal Import Created	OHIO COUNTY CHAMBER OF COMMERCE	3357	425	-	425
67	Journal Import Created	CHAMBER OF COMMERCE	1127	100	-	100
68	2085565	CHAMBER OF COMMERCE	CHE080718	500	-	500
69	AGA Dues			3,549	-	3,549
						<u>110,444</u>

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Staff DR Set No. 1
Question No. 1-53
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REQUEST:

Regarding Atmos's employee compensation policy:

- a. Provide Atmos's written compensation policy as approved by the Board of Directors.
- b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and Atmos's objectives for the policy.
- c. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.
- d. Explain when Atmos's compensation policy was last reviewed or given consideration by the Board of Directors.

RESPONSE:

- a) Please see confidential Attachment 1 and confidential Attachment 2 for merit increase letters from Willis Towers Watson ("WTW") and Pay Governance, respectively. Please see confidential Attachment 3 for the Variable Pay Plan document, confidential Attachment 4 for the Incentive Plan for Management document, and confidential Attachment 5 for the Long-Term Incentive Plan document.
- b) Atmos Energy's compensation program is comprised of several pay components that make up the Company's Total Rewards strategy. The Total Rewards program was developed in 1998 and has been subject to appropriate changes or revisions to allow the Company to remain competitive within the marketplace. The pay portion of Total Rewards includes a combination of a fixed component in the form of base salary and the variable components of incentive compensation, which are comprised of STI and LTI. Annual merit increases are also part of the Total Rewards strategy. Taken as a whole, the Total Rewards compensation package is targeted at the 50th percentile (median) of pay for comparable positions at peer companies that are similar in size and/or industry to Atmos Energy. Stated differently, the Company aims to compensate its employees at the midpoint between the highest and lowest compensation levels of peer companies. The Company's goal is to ensure that Atmos Energy is able to compete in the marketplace to attract and retain the caliber of employees necessary to operate a safe and reliable gas utility system. Toward that end, the Company aims to maintain a pay program that is externally competitive with employers with whom the Company competes for talent, internally equitable among the Company's employees, and allows the Company to attract, retain, and motivate a quality workforce that will operate the utility in a safe, reliable and efficient manner.

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- c) The Total Rewards program was developed in 1998 and has been subject to appropriate changes or revisions to allow the Company to remain competitive within the marketplace. Atmos Energy engages an independent third-party consultant, Willis Towers Watson, to give a merit increase recommendation based on survey data. This recommendation is performed annually by WTW to ensure Atmos Energy remains competitive. Atmos Energy also annually engages Pay Governance to review officer compensation and to provide a recommendation for merit increase budget. Please see confidential Attachment 1 and confidential Attachment 2 for merit increase letters from WTW and Pay Governance, respectively.

- d) The Total Rewards program was developed in 1998 and has been subject to appropriate changes or revisions to allow the Company to remain competitive within the marketplace. The program is reviewed by the Board of Directors on an annual basis.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-53_Att1 - FY18 Merit and Structure Recommendation WTW (CONFIDENTIAL).pdf, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-53_Att2 - FY18 Atmos Salary Budget Recommendation Pay Governance (CONFIDENTIAL).pdf, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-53_Att3 - Variable Pay Plan (CONFIDENTIAL).pdf, 6 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_1-53_Att4 - Annual Incentive Plan for Management (CONFIDENTIAL).pdf, 10 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, Staff_1-53_Att5 - Long-Term Incentive Plan (CONFIDENTIAL).pdf, 26 Pages.

Respondent: Melanie Connelly

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REQUEST:

Explain whether Atmos's expenses for wages, salaries, benefits and other compensation included in the base period, and any adjustments to the base period, are compliant with the Board of Director's compensation policy.

RESPONSE:

The expenses for wages, salaries, benefits and other employee compensation included in the Company's filing are consistent with the compensation policies approved by the Board of Directors and described in the Company's response to Staff DR No. 1-53.

Respondent: Greg Waller

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REQUEST:

Explain whether, prior to reflecting any adjustments to wages, salaries, benefits, and other compensation in the rate application, Atmos, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises.

- a. If comparisons were performed, provide and discuss the results of such comparisons. Include the results of the study or survey with your response, including all work papers.
- b. If comparisons were not performed, explain why such comparisons were not performed.

RESPONSE:

Please see confidential Attachment 1 to the Company's response to Staff DR No. 1-35 for an index of surveys and studies in which Atmos Energy participated during FY 2018.

- a) As noted in the Company's response to Staff DR No. 1-35, new and reevaluated jobs are market priced and an annual merit budget is recommended each year to Atmos Energy's Management Committee for consideration. Please see confidential Attachment 2 and confidential Attachment 3 to the Company's response to Staff DR No. 1-35 for presentations to the Company's Management Committee. Please see confidential Attachment 3 through confidential Attachment 5 to the Company's response to Staff DR No. 1-53 for copies of the incentive compensation plans.
- b) Not applicable.

Respondent: Melanie Connelly

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Staff DR Set No. 1
Question No. 1-56
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REQUEST:

List all present or proposed research efforts dealing with the pricing of natural gas and the current status of such efforts.

RESPONSE:

Atmos Energy has no research efforts regarding the pricing of natural gas underway or proposed at this time.

Respondent: Mark Martin

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Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-57
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REQUEST:

Provide an analysis of Atmos's expenses for research and development activities for the base period and the three most recent calendar years. The analysis should include the following:

- a. Basis of fees paid to research organizations and Atmos's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.
- b. Details of the research activities conducted by each organization.
- c. Details of services and other benefits provided to Atmos by each organization.
- d. Annual expenditures of each organization with a basic description of the nature of costs incurred by the organization.
- e. Details of the expected benefits to Atmos.

RESPONSE:

- a) Atmos Energy is an active member of two research and development (R&D) programs offered by the Gas Technology Institute (GTI). These are the Operations Technology Development (OTD) R&D Program and the Utilization Technology Development (UTD) R&D Program. Atmos Energy utilizes funds collected from Kentucky to fund annual dues for both UTD and OTD. These funds are paid to Gas Technology Institute and placed in a hold account and allocated periodically to the UTD and OTD organizations. Per the Company's First Revised Sheet No. 37, which became effective May 3, 2018, the Research & Development Rider is \$0.0174 per 1,000 cubic feet.

Atmos Kentucky Contribution:

<u>Calendar Yr.</u>	<u>Collections</u>	<u>Expenses</u>
2014	\$66,749.47	\$66,503.94
2015	\$58,339.23	\$62,672.12
2016	\$51,264.76	\$50,009.44
2017	\$48,986.49	\$47,205.83
2018 (1)	\$64,982.83	\$62,180.38

Note: (1) Through September 2018

- b) GTI is a national organization and does not conduct research specifically to benefit a certain state. GTI's focus is broader to benefit all natural gas consumers. Atmos Energy is able to choose specific projects in which its R&D funds will be invested through its participation with GTI. GTI has sub-organizations in which the Company has representation: Operations Technology Development (OTD) and Utilization Technology Development (UTD). OTD focuses on the improved safety, reliability, and operational efficiency of natural gas systems. UTD focuses on consumer end-use gas technologies that improve cost effectiveness, increase energy efficiency

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and reduce environmental impact. OTD and UTD project proposals are vetted by the Technical Project Committee (TPC) representatives from UTD/OTD member companies, including representatives from Atmos Energy. The TPC Committee members go through a process of participating in working group calls to discuss potential R&D needs, provide input to pre-proposals, review written proposals and participate in meetings where the project proposals are presented. The field of projects is narrowed by the TPC to those deemed to support the needs of customers from the member companies. Then, each member company, including Atmos Energy, allocates funding to the specific projects that are of interest and have direct applicability for their company and their customers. Other member companies invariably have similar issues, enabling Atmos Energy to leverage its research dollars significantly, including obtaining additional co-funding from DOE (for UTD) or PHMSA (for OTD).

GTI uses a stage-gate (milestone) process. So, in addition to the initial project funding choice, each project is reviewed at the next gate, to determine if technical and cost goal milestones are met, before a decision is made by Atmos Energy as to whether or not to continue funding a project beyond the current gate.

Following are lists of OTD and UTD projects funded by Atmos Energy in 2017.

OTD Projects

Project Title

Improving the Adoption of New Tools and Technologies in the Gas Industry
Low-Cost RTK Base Station
GNSS Smart Automations for Field Data Collection
Cybersecurity Collaborative
Operator Qualification (OQ) Management System
Intelligent Field Data Collection Platforms
Pipeline Defense with Combined Vibration, Earth Movement, and Current Monitoring
Keyhole Collaborative Project
Tracking and Traceability Marking Standard for Natural Gas Transmission Components
Transmission Tracking and Traceability - Bizagi Platform, Phase 5
GPS EEN: Black Box Reference Device Enhancements, Phase 3
GNSS Consortium
Development of an Integrated Intelligent Safety System (IISS) for Commercial and Industrial Customers, Phase 3
PRCI Membership
Supporting Technology for ASTM F2897
Methane Sensors State-of-the-Art Investigation
Interfacial Contact Verification System for Saddle Fittings
Underground Natural Gas Storage Corrosion Risk - MIC/Gas Quality
Carbon Management Information Center

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Survey of Plastic Pipe Locating Technology and Locating Practices
Material-Supplier Quality Assurance Program
Leak Detection and Repair Modeling for Distribution Systems
Evaluation of Methane Detection Devices for Utility Operations
Determining Data Quality Implication
Enhancement of the Dynamic Cone Penetrometer (DCP) Compaction Device
Solvent cleaning and PE Joining Procedures
Model of AC Earth Faults and Associated Risks
Methods to Detect Inserted Plastic in Steel Mains, Phase 2
Assessment of PE Fittings Shelf Life
Paperless As-Building Solution
EDSS - Development of Analytic Agents
Remote Gas Sensing and Monitoring, Phase 3
Cross Bores - Sewer System Cleanout Safeguard Device - Phase 2
Improved Safe Excavation Productivity for Locating Buried Utilities
Cross Bore Avoidance when Using Pneumatic Piercing Tools
Tracking and Traceability for Transmission: Steel Pipeline Material Traceability
Large Diameter - High Pressure (60 psig) Inflatable Stoppers - Evaluation of Kleiss MCS60-1016 System for the U.S. Natural Gas Industry, Ph 2
Implications of Odorant Dispersion in a Natural Gas Pipeline
Remote QA/QC: Fusion Inspection and Reporting
Leak Repair Prioritization
Intelligent Utility System - Phase 3: Automated Component Validation Software
Piercing Tool Redevelopment Enhancement to Remove "Mole" from Small Excavations
Sustaining Membership Program

UTD Projects

Project Title

Yanmar 3-Pipe Gas Engine HP Field Study
CNG Dispenser Full Fills
SuperPerm Burner for Water Heaters - Phase 2
Free Piston Linear Motor CNG Compressor - Phase 2
High Efficiency Comm. Boiler Field Demo, Devel and Deployment
Emerging Combi FAU Laboratory Evaluations
Codes and Standards for Advanced Gas Technologies - Phase 5
CFS Codes and Standards - Phase 2
Building America Whole House Retrofit Program - Phase 5
Thermoelectric Generator for Self-Powered Water Heater
Next Generation of CFS Burners - Phase 4

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iGEN Self-Powered Furnace Lab Testing
Adoption of New Burner Technologies to Commercial RTUs
High Performance Building Initiative - Phase 2
Low Capacity Heating Systems Portfolio - Phase 2
NGV Codes and Standards Monitoring, Devel. and Support - Phase 2
Next Generation Infrared Burner
NGV America Technology Comm Participation and Rep - Phase 2
US Hybrid ISL8.9G Charge-Sustaining Hybrid Truck Retrofit and Demo
Next Generation of CFS Burners - Phase 3
Maintenance-Free Tankless HXs - Coatings Development
CFS Tools and Calculators - Phase 5
TMH Field Evaluations for High Efficiency Residential Heating and Humidification
HeatSponge Evaluation Phase 2
Address Regulatory Barriers in Natural Gas Emergency Power Supply Systems Phase 2
High Performance Building Initiative
Advanced Retention Nozzle
EnergyPlus Built-in Models for Advanced Gas Space Heating Systems and Combi Systems
Design of Mitigation Solutions for CNG Contamination - Phase 2
Web Program Upkeep
Development of an End Use New Technology Roadmap
CFS Demonstrations - Phase 4
On-site Electrical Generation
Sustaining Membership Program
Carbon Management Information Center

- c) Services provided to Atmos Energy Kentucky by GTI include program and project management, R&D work from applied research, to field experiments, to field tests, to demonstration projects. GTI also works with manufacturers and others to get the results of the R&D into the marketplace so that they can be used by gas companies and gas consumers.
- d) Annual Expenditure Summary:
OTD: \$11.6 million (FY17 ending 12/31/17)
UTD: \$4.1 million (FY17 ending 3/31/18)
- e) Expected benefits to the utility and Kentucky gas consumers:
- 1) OTD projects have and will result in increased gas system safety, deliverability, integrity and O&M cost containment.
 - 2) UTD projects have and will result in gas consumer energy savings, reduced gas bills, reduced gas use, environmental benefits, and enhanced safety.

Respondent: Mark Martin

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Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1 1
Question No. 1-58
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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 Atmos files its monthly financial statements with the Commission, through the month of the public hearing.

RESPONSE:

- a) Please see Attachment 1 for a detailed schedule of rate case expenses incurred to date. Please see the Company's response to Staff DR No. 1-50 for copies of contracts for the external consultants/witnesses.
- b) Please see the Company's response to FR_16(8)(f) - Schedule F-6 Projected Rate Case Expenses.
- c) The Company will update the above requested information monthly and will submit it along with the Company's response to Staff DR No. 1-46.

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Atmos Energy Corporation, Kentucky Division
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Question No. 1-58
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ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-58_Att1 - Rate Case Expenses through September 2018.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
Kentucky Operations
Rate Case Expenses (050.48687)
Actuals Through October 10, 2018
Base Period: 1/1/18 to 12/31/18

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Consultants	05/31/2018	180502	ALLIANCE CONSULTING GROUP	\$2,145.00	11	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	05/31/2018	180502	ALLIANCE CONSULTING GROUP	\$42.90	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	05/31/2018	180503	ALLIANCE CONSULTING GROUP	\$195.00	1	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	05/31/2018	180503	ALLIANCE CONSULTING GROUP	\$3.90	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Other Expenses	06/25/2018	IEXP-2749604	Johnson, John C	\$154.25	N/A	N/A	9280	LODGINGS	Yes	Depreciation Study with KY Operations
Other Expenses	06/25/2018	IEXP-2749535	Taylor, Brannon C	\$338.00	N/A	N/A	9280	LODGINGS	Yes	Depreciation Study with KY Operations
Other Expenses	06/25/2018	IEXP-2749535	Taylor, Brannon C	\$149.08	N/A	N/A	9280	MEALS & ENTERTAINMENT	Yes	Depreciation Study with KY Operations
Other Expenses	06/25/2018	IEXP-2749604	Johnson, John C	\$358.40	N/A	N/A	9280	TRAVEL EXPENSE	Yes	Depreciation Study with KY Operations
Other Expenses	06/25/2018	IEXP-2749535	Taylor, Brannon C	\$126.60	N/A	N/A	9280	TRAVEL EXPENSE	Yes	Depreciation Study with KY Operations
Consultants	06/30/2018	180602	ALLIANCE CONSULTING GROUP	\$4,455.00	16.5	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	06/30/2018	180602	ALLIANCE CONSULTING GROUP	\$4,777.50	24.5	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	06/30/2018	180602	ALLIANCE CONSULTING GROUP	\$17.50	0.25	\$ 70	9280	CONSULTING	Yes	Depreciation Study - Teresa Stewart
Consultants	06/30/2018	180602	ALLIANCE CONSULTING GROUP	\$1,256.90	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office and T&E Expenses
Consultants	06/30/2018	180603	ALLIANCE CONSULTING GROUP	\$540.00	2	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	06/30/2018	180603	ALLIANCE CONSULTING GROUP	\$2,925.00	15	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	06/30/2018	180603	ALLIANCE CONSULTING GROUP	\$17.50	0.25	\$ 70	9280	CONSULTING	Yes	Depreciation Study - Teresa Stewart
Consultants	06/30/2018	180603	ALLIANCE CONSULTING GROUP	\$69.65	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	07/31/2018	180702	ALLIANCE CONSULTING GROUP	\$4,680.00	24	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	07/31/2018	180702	ALLIANCE CONSULTING GROUP	\$93.60	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	07/31/2018	180703	ALLIANCE CONSULTING GROUP	\$975.00	5	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	07/31/2018	180703	ALLIANCE CONSULTING GROUP	\$19.50	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	08/31/2018	180801	ALLIANCE CONSULTING GROUP	\$2,430.00	9	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	08/31/2018	180801	ALLIANCE CONSULTING GROUP	\$13,357.50	68.5	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	08/31/2018	180801	ALLIANCE CONSULTING GROUP	\$315.75	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	08/31/2018	180802	ALLIANCE CONSULTING GROUP	\$675.00	2.5	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	08/31/2018	180802	ALLIANCE CONSULTING GROUP	\$7,312.50	37.5	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	08/31/2018	180802	ALLIANCE CONSULTING GROUP	\$105.00	1.5	\$ 70	9280	CONSULTING	Yes	Depreciation Study - Teresa Stewart
Consultants	08/31/2018	180802	ALLIANCE CONSULTING GROUP	\$161.85	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	10/01/2018	KENTUCKY_100118	RAAB PAUL H	\$12,350.00	38	\$ 325	9280	CONSULTING	Yes	Class Cost of Service Study
TOTAL				\$ 60,047.88						

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Question No. 1-59
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REQUEST:

Provide the following information for the most recent calendar year concerning Atmos and any affiliated service corporation or corporate service division/unit:

- a. A schedule detailing the costs, those directly charged, and those allocated by, Atmos to the service corporation. Indicate Atmos's accounts where these costs were originally recorded. For costs that are allocated, include a description of the allocation factors utilized.
- b. A schedule detailing the costs, those directly charged, and those allocated by, the service corporation to Atmos. Identify Atmos's accounts where these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

RESPONSE:

Please see Attachment 1 for direct and allocated costs.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-59_Att1 - Detail of Direct and Allocated Charges.xlsx, 30 Pages.

Respondent: Laura Gillham

Atmos Energy Corporation
Kentucky Direct and Allocated Expenses
For Calendar 2017 and Six Months Ended June 2018

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17
85	8560	Mains expenses	03003	Capitalized transportation costs	(89)	(586)	(5)	(24)	(3,866)	(55)	(34)	-
86	8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
87	8560	Mains expenses	04307	Heavy Equipment Capitalized	(1,131)	-	(554)	-	-	-	-	(368)
88	8560	Mains expenses	07444	Uniforms Capitalized	(10)	(98)	-	(62)	-	-	(24)	-
89	8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
90	8560	Mains expenses	04599	Capitalized Utility Costs	(930)	(627)	(1,090)	(502)	(1,304)	(954)	(612)	(1,034)
91	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-
92	8560	Mains expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	123
93	8560	Mains expenses	03004	Vehicle Expense	495	3,621	76	242	9,460	135	110	-
94	8560	Mains expenses	02005	Non-Inventory Supplies	4,571	2,020	2,179	2,121	1,386	4,092	1,441	1,043
95	8560	Mains expenses	04302	Heavy Equipment	1,154	-	565	-	-	-	-	375
96	8560	Mains expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	64
97	8560	Mains expenses	05010	Office Supplies	238	-	-	-	-	-	-	-
98	8560	Mains expenses	01006	O&M Project Labor and Contra	-	-	-	-	-	1,062	-	-
99	8560	Mains expenses	05420	Employee Development	-	-	-	-	-	-	-	-
100	8560	Mains expenses	07443	Uniforms	56	604	-	607	-	-	77	-
101	8560	Mains expenses	02001	Inventory Materials	-	-	-	-	-	-	-	1,363
102	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	85	127	244	-	784	393	-	-
103	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	(138)	25	(36)	(41)	314	(117)	(196)	-
104	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	619	519	659	401	594	523	600	688
105	8570	Transmission-Measuring and regulating station expenses	02005	Non-Inventory Supplies	276	35	-	572	123	117	-	-
106	8530	Transmission-Maintenance of mains	01000	Non-project Labor	-	-	-	578	-	225	-	2,697
107	8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	(676)	-	-	144	(144)	113	1,371	3,019
108	8630	Transmission-Maintenance of mains	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
109	8630	Transmission-Maintenance of mains	06111	Contract Labor	-	-	-	1,400	-	-	-	-
110	8630	Transmission-Maintenance of mains	02005	Non-Inventory Supplies	-	-	-	-	-	-	22	-
111	8650	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	186	11	-	-	-
112	8670	Transmission-Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	117	-
113	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	61,013	35,741	56,940	39,012	32,003	35,253	38,174	34,097
114	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	550,552	548,330	827,693	561,718	543,740	550,727	546,684	567,324
115	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	-	159	-	584	-	159	-	(425)
116	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-
117	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	355,861	313,846	474,137	323,804	309,116	328,668	320,528	299,664
118	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(547,047)	(541,187)	(822,238)	(554,559)	(542,089)	(540,021)	(530,995)	(554,451)
119	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(359,366)	(320,990)	(479,667)	(330,962)	(310,767)	(339,374)	(336,217)	(312,537)
120	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	9,797	(15,068)	(12,050)	409	2,902	4,905	3,289	2,872
121	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	157	-	(1,458)	-	12,686	340	5,209	3,918
122	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	972	440	921	308	106	578	173	366
123	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	-	-	-	250
124	8700	Distribution-Operation supervision and engineering	05413	Transportation	965	1,758	3,098	2,048	3,249	4,733	2,503	2,841
125	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	-	-	(1,641)	-	14,410	2,288	165,044	221,484
126	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	23,399	55	6,677	11,109	10,344	6,178	32,746	13,000
127	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	11,146	6,257	8,740	7,715	10,732	8,735	10,548	(4,854)
128	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	6,588	10,645	9,956	3,943	8,201	8,858	5,057	7,916
129	8700	Distribution-Operation supervision and engineering	05414	Lodging	1,679	3,152	9,868	5,683	4,487	11,873	2,616	5,335
130	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	3,362	14,560	8,190	725	3,429	11,788	2,612	6,652
131	8700	Distribution-Operation supervision and engineering	04590	Utilities	4,352	8,170	8,775	6,320	7,520	6,717	6,723	9,763
132	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	8,559	233	1,049	4,717	6,717	1,057	16,646	1,779
133	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	1,340	217	1,381	360	316	588	288	1,125
134	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	3,958	4,138	5,697	2,573	6,958	3,546	3,920	6,178
135	8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	-	-	-	-	-
136	8700	Distribution-Operation supervision and engineering	04581	Building Lease/Rents	-	-	-	-	-	360	-	-
137	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	615	230	358	126	123	720	(15)	171
138	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(137)	(520)	(329)	(575)	(391)	(306)	(79)	(419)
139	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
140	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	(44)	(780)
141	8700	Distribution-Operation supervision and engineering	04580	Building Lease/Rents Capitalized	-	-	-	-	-	(216)	-	-
142	8700	Distribution-Operation supervision and engineering	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-
143	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(26,592)	(6,083)	(13,286)	(14,695)	(19,354)	(11,486)	(36,794)	(10,675)
144	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-
145	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(78)	(184)	-	-	-	-	-	-
146	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
147	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(4,841)	(13,546)	(10,368)	(4,427)	(6,910)	(12,045)	(5,886)	(11,120)
148	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-
149	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	-	-	-	-	-	1,405	4,079
150	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-
151	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	50	-	175	-	-	3,000	155	-
152	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	216	869	503	858	673	512	113	770
153	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	-	-	-	63	-	-	-	-
154	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	248	-	-	-	-	-	-	-
155	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	35	-	-	-	-	-	-
156	8700	Distribution-Operation supervision and engineering	04040	Community Risk/Trade Shows	-	-	-	493	17	1,109	-	233
157	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	975	2,326	2,945	490	540	436	210	1,053
158	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	-	-	-	-	-	-	45	796
159	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	745	39	401	-	-	-	1,120	11,375
160	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	5,872	2,953	1,901	20,803	1,566	1,425	16,023	5,986
161	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	978	2,835	745	-	-	-	4,918	-
162	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-
163	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	-	-	-	-	-	-	-	-
164	8700	Distribution-Operation supervision and engineering	05420	Employee Development	805	419	-	975	-	-	-	350
165	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	285	970	-	-	-	21
166	8700	Distribution-Operation supervision and engineering	05312	Long Distance	497	936	840	708	305	381	143	182
167	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	-	-	-	-	-	-	666
168	8700	Distribution-Operation supervision and engineering	04018	Safety	150	-	-	-	-	-	-	-

Atmos Energy Corporation
 Kentucky Direct and Allocated Expenses
 For Calendar 2017 and Six Months Ended June 2018

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17
169	8700	Distribution-Operation supervision and engineering	07443	Uniforms	150	331	-	-	-	-	-	-
170	8700	Distribution-Operation supervision and engineering	05421	Training	21	-	334	-	700	-	-	605
171	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	36	-	-	-	820	12	-	83
172	8700	Distribution-Operation supervision and engineering	04146	Public Relations	-	-	41	-	-	-	-	-
173	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	-	-	-	-	-	-
174	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	(1,644)	-	-	(2,846)	-	-	(1,439)	-
175	8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc	-	-	-	-	-	-	-	-
176	8700	Distribution-Operation supervision and engineering	04889	Land Rights	35	-	23	-	-	30	-	-
177	8700	Distribution-Operation supervision and engineering	05410	Misc - Nondeductible	-	-	-	-	-	-	-	-
178	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	-	-	-	-	-	15,608	45,326
179	8700	Distribution-Operation supervision and engineering	06121	Legal	-	-	-	-	-	-	-	-
180	8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	-	-	-	-	-	-	-	-
181	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	5,887	5,664	5,796	6,674	5,156	5,842	5,029	4,611
182	8700	Distribution-Operation supervision and engineering	05429	Work Environment Training	-	-	-	-	-	-	-	-
183	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Non-deductible	195	-	-	-	-	-	-	-
184	8700	Distribution-Operation supervision and engineering	07520	Donations	-	-	75	-	-	-	-	-
185	8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	-	-	-	195	-
186	8710	Distribution load dispatching	04590	Utilities	50	48	59	27	61	352	-	-
187	8711	Odorization	05411	Meals and Entertainment	59	-	-	-	-	-	-	-
188	8711	Odorization	02005	Non-Inventory Supplies	-	-	-	1,204	-	-	-	-
189	8740	Mains and Services Expenses	01000	Non-project Labor	92,460	112,839	169,188	93,795	100,482	92,861	94,798	113,715
190	8740	Mains and Services Expenses	01008	Expense Labor Accrual	6,447	12,227	(39,506)	(4,749)	16,744	6,238	5,707	27,483
191	8740	Mains and Services Expenses	07590	Misc General Expense	403	116	(471)	60	-	(219)	115	(505)
192	8740	Mains and Services Expenses	05111	Postage/Delivery Services	271	201	100	209	75	111	92	312
193	8740	Mains and Services Expenses	05413	Transportation	-	128	879	-	-	466	287	706
194	8740	Mains and Services Expenses	06111	Contract Labor	(3,585)	104,749	87,379	51,843	53,733	22,504	170,979	90,314
195	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	26	114	-	-	-	-	-	-
196	8740	Mains and Services Expenses	05411	Meals and Entertainment	206	472	867	153	757	524	1,083	1,176
197	8740	Mains and Services Expenses	05414	Lodging	225	449	1,260	3,168	868	2,954	3,703	102
198	8740	Mains and Services Expenses	04582	Building Maintenance	406	25	819	3,139	11,080	4,170	3,756	734
199	8740	Mains and Services Expenses	04590	Utilities	4,289	3,927	3,728	3,058	5,012	4,034	3,945	4,751
200	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	106	89	413	140	-	29	46	122
201	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	24	-	-	-	-	65	353	27
202	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(111,883)	(102,057)	(92,768)	(87,173)	(116,878)	(92,331)	(109,914)	(134,344)
203	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
204	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(58,591)	(58,255)	(53,919)	(66,978)	(57,161)	(60,210)	(39,341)	(69,211)
205	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(74)	(114)	(235)	(79)	-	(16)	(27)	(72)
206	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-
207	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(1,538)	(309)	(641)	(394)	(50)	(176)	(165)	(143)
208	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
209	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	705	663	1,399	947	1,604	1,179	1,805	903
210	8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	-	150	-	-	-
211	8740	Mains and Services Expenses	05415	Membership Fees	-	-	-	-	-	-	-	-
212	8740	Mains and Services Expenses	03004	Vehicle Expense	89,842	72,827	96,622	140,702	87,487	64,804	110,856	93,697
213	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	20,849	34,269	21,977	12,592	16,630	8,249	16,098	37,538
214	8740	Mains and Services Expenses	04302	Heavy Equipment	17,765	19,081	22,735	20,298	10,638	19,703	26,440	12,380
215	8740	Mains and Services Expenses	05419	Misc Employee Expense	98	510	-	-	-	50	23	1,683
216	8740	Mains and Services Expenses	05010	Office Supplies	1,755	209	719	1,278	721	709	564	1,695
217	8740	Mains and Services Expenses	05420	Employee Development	1,610	277	-	150	-	-	-	730
218	8740	Mains and Services Expenses	04002	Required By Law, Safety	1,481	960	-	-	-	-	-	-
219	8740	Mains and Services Expenses	07120	Environmental & Safety	47	457	-	-	-	-	-	382
220	8740	Mains and Services Expenses	04018	Safety	218	31	403	-	-	-	97	-
221	8740	Mains and Services Expenses	07443	Uniforms	2,835	516	915	573	82	293	300	238
222	8740	Mains and Services Expenses	05421	Training	-	-	-	449	-	-	-	-
223	8740	Mains and Services Expenses	09911	Reimbursements	-	-	55	-	-	-	55	28
224	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	106,422	102,122	61,476	16,346	110,403	89,294	71,041	128,383
225	8740	Mains and Services Expenses	04889	Land Rights	-	-	-	-	-	-	-	-
226	8740	Mains and Services Expenses	02001	Inventory Materials	10,066	9,470	15,545	10,527	17,822	13,095	20,058	10,038
227	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	-	87	40	-	-
228	8740	Mains and Services Expenses	04301	Equipment Lease	42,022	40,363	32,284	48,047	47,689	41,735	13,703	58,243
229	8740	Mains and Services Expenses	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-
230	8740	Mains and Services Expenses	05429	Work Environment Training	-	-	-	-	-	-	-	-
231	8740	Mains and Services Expenses	05422	Operator Qualifications Training	-	-	-	-	-	-	-	-
232	8740	Mains and Services Expenses	04022	Promo Sales, Misc	1,653	-	-	-	-	-	-	-
233	8740	Mains and Services Expenses	07111	Damages	-	-	-	-	-	-	-	-
234	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	45,095	25,452	31,857	34,527	35,491	31,134	34,254	22,712
235	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	10,576	(11,786)	(9,961)	3,322	5,564	1,371	3,273	(2,941)
236	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-
237	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	155	14	-	-	-	-	-	-
238	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	-	-	-	-	-	-
239	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	500	-	-	3,350	3,710	90	1,650
240	8750	Distribution-Measuring and regulating station expenses	05419	Misc Employee Expense	267	578	679	-	-	255	351	309
241	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	1,066	-	355	-	-	-
242	8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	-	-	-	235	154	-	-	-
243	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	78	94	107	80	686	102	377	114
244	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-
245	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	(22)	(31)	-	-	-	-	-	-
246	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
247	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-
248	8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-
249	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	(143)	-	-	-	-	-	-
250	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
251	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	187	59	14	-	-	-	-	-
252	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	52	49	-	-	-	-	-	-

Atmos Energy Corporation
Kentucky Direct and Allocated Expenses
For Calendar 2017 and Six Months Ended June 2018

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17
421	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	224	-	-
422	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	-	-	468,223	73,260	97,610	85,109	60,849	68,254
423	9040	Customer accounts-Uncollectible accounts	09927	Cust Lines/ Acct-Write Off	49,058	39,838	32,057	27,877	23,175	21,912	21,244	21,532
424	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	8,222	8,222	12,333	8,222	8,222	8,222	8,222	8,222
425	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	822	-	(2,878)	-	1,233	822	411	1,233
426	9090	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	-	816	-	-	-	-	-	-
427	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	744	-	1,073	493	1,481	1,816	-	1,340
428	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	162	-	84	828	551	298	-	443
429	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	171	-	583	151	403	904	-	1,741
430	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-
431	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-
432	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	-	-	-	-	-	-
433	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-	-	-	-	-
434	9090	Customer service-Operating informational and instructional advertising expense	05421	Training	-	-	-	-	350	-	-	-
435	9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel	12	-	26	14	-	-	-	24
436	9090	Customer service-Operating informational and instructional advertising expense	05417	Club Dues - Deductible	-	-	-	-	125	-	-	-
437	9090	Customer service-Operating informational and instructional advertising expense	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-
438	9110	Sales-Supervision	01000	Non-project Labor	14,645	14,645	21,967	14,645	14,645	14,645	14,645	14,645
439	9110	Sales-Supervision	01008	Expense Labor Accrual	1,504	(0)	(5,126)	0	2,197	1,464	732	2,197
440	9110	Sales-Supervision	07590	Misc General Expense	33	-	-	-	-	-	-	-
441	9110	Sales-Supervision	05111	Postage/Delivery Services	-	-	50	-	-	-	264	-
442	9110	Sales-Supervision	07510	Association Dues	350	-	-	-	-	-	-	-
443	9110	Sales-Supervision	05413	Transportation	3,143	1,599	3,217	3,111	3,002	3,362	2,585	2,341
444	9110	Sales-Supervision	05411	Meals and Entertainment	691	103	592	1,210	335	933	554	438
445	9110	Sales-Supervision	05414	Lodging	1,930	299	2,457	971	1,208	1,057	1,087	1,524
446	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-
447	9110	Sales-Supervision	04044	Advertising	-	-	-	-	-	-	200	-
448	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-
449	9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-
450	9110	Sales-Supervision	04046	Customer Relations & Assist	-	-	21	(137)	-	-	1,623	(65)
451	9110	Sales-Supervision	04040	Community Rel&Trade Shows	-	118	-	-	-	-	-	-
452	9110	Sales-Supervision	02005	Non-Inventory Supplies	-	-	-	-	23	-	-	-
453	9110	Sales-Supervision	05010	Office Supplies	-	-	-	-	-	123	-	-
454	9110	Sales-Supervision	05316	Telecom Maintenance & Repair	-	-	-	-	-	-	-	-
455	9110	Sales-Supervision	05420	Employee Development	-	-	-	-	-	-	-	-
456	9110	Sales-Supervision	05421	Training	-	-	-	-	-	-	-	-
457	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	14	-	-	-	-	-
458	9110	Sales-Supervision	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-
459	9110	Sales-Supervision	07520	Donations	5	-	51	-	-	-	-	-
460	9120	Sales-Demonstrating and selling expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-
461	9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	-	-	-	86	-	1,148	-	14
462	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	5,856	390	-	-	450	335	-	200
463	9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-
464	9120	Sales-Demonstrating and selling expenses	04582	Building Maintenance	-	-	-	758	-	-	-	-
465	9120	Sales-Demonstrating and selling expenses	04044	Advertising	5,749	2,673	923	1,668	1,619	2,786	1,518	3,850
466	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	4,786	5,049	10,892	7,790	4,601	2,008	8,627	12,262
467	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-
468	9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	-	-	-	-	-	-	47
469	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	-	-	229	176	268	330	-	404
470	9130	Sales-Advertising expenses	04044	Advertising	719	3,655	2,050	749	2,143	3,025	599	390
471	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	392	429	-	-	-	-	-	-
472	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	2,000	-	1,878	962	-	106	4
473	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	1,000	-	-	-	-	-	-
474	9130	Sales-Advertising expenses	04041	Gas Light Reight Program	-	-	316	-	-	-	-	-
475	9200	A&G-Administrative & general salaries	01000	Non-project Labor	11,627	10,606	16,946	10,606	10,606	11,096	13,456	20,896
476	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	-	-	-	-	-	-	-	5,007
477	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	-	-	-	-	-	-	-	(5,007)
478	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	1,664	(613)	(3,539)	(173)	1,591	1,306	1,853	7,226
479	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
480	9210	A&G-Office supplies & expense	05413	Transportation	-	-	-	-	126	-	-	-
481	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	45	-	-	-	44	36	-	-
482	9210	A&G-Office supplies & expense	04070	Insurance-Other	204	-	(204)	446	-	-	400	733
483	9210	A&G-Office supplies & expense	05414	Lodging	-	-	-	-	108	-	-	-
484	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-
485	9210	A&G-Office supplies & expense	05415	Membership Fees	-	-	-	-	-	-	-	-
486	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	-	-	395	-	395	395	395	-
487	9210	A&G-Office supplies & expense	05010	Office Supplies	-	-	-	-	-	-	-	-
488	9210	A&G-Office supplies & expense	05420	Employee Development	15	-	-	-	-	-	-	-
489	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	(50)	(50)	(50)	(48)	(50)	(55)	(50)	(52)
490	9230	A&G-Outside services employed	06111	Contract Labor	-	-	-	-	-	-	-	86,600
491	9230	A&G-Outside services employed	06121	Legal	7,268	5,263	-	10,119	9,741	5,020	5,468	4,064
492	9240	A&G-Property insurance	04072	Insurance Capitalized	(18,038)	(18,057)	(18,347)	(18,575)	(18,284)	(18,712)	(19,238)	(19,628)
493	9240	A&G-Property insurance	04069	Blueflame Property Insurance	32,019	32,019	32,514	32,514	32,514	32,514	32,514	32,514
494	9250	A&G-Injuries & damages	07590	Misc General Expense	-	-	-	-	-	-	-	1,579
495	9250	A&G-Injuries & damages	04070	Insurance-Other	-	-	-	-	-	-	-	-
496	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	947	521	1,055	942	381	-	588	150
497	9250	A&G-Injuries & damages	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-
498	9250	A&G-Injuries & damages	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
499	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	4	-	14	-	4	-	(11)
500	9250	A&G-Injuries & damages	05420	Employee Development	-	-	-	-	10	-	-	-
501	9250	A&G-Injuries & damages	07120	Environmental & Safety	-	258	-	-	-	-	-	-
502	9250	A&G-Injuries & damages	04018	Safety	-	-	-	-	57	180	174	67
503	9250	A&G-Injuries & damages	07443	Uniforms	-	-	-	-	-	-	-	-
504	9250	A&G-Injuries & damages	05426	Safety Training	-	-	-	-	-	130	-	-

Atmos Energy Corporation
 Kentucky Direct and Allocated Expenses
 For Calendar 2017 and Six Months Ended June 2018

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17
505	9250	A&G-Injuries & damages	05418	Settlement	901	-	1,086	4,567	-	-	-	8,588
506	9250	A&G-Injuries & damages	04017	Promo Sales, Consumer Rel	-	-	-	-	40	-	-	-
507	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	8	-	29	-	8	-	(21)
508	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	9	1	-	3	-	1	-	(2)
509	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	12	-	44	-	12	-	(32)
510	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	31	-	112	-	31	-	(82)
511	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	767	693	3,544	859	3,752	(430)	3,792	-
512	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	921	832	921	12,866	11,337	-	-	-
513	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	105	95	105	1,396	-	-	-	-
514	9260	A&G-Employee pensions and benefits	07590	Misc General Expense	-	-	-	-	-	-	-	-
515	9260	A&G-Employee pensions and benefits	05111	Postage/Delivery Services	15	-	-	-	-	-	-	-
516	9260	A&G-Employee pensions and benefits	05413	Transportation	-	-	-	-	-	-	-	-
517	9260	A&G-Employee pensions and benefits	06111	Contract Labor	-	-	-	-	-	-	-	-
518	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	-	968	-	304	-	-	-
519	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	3,793	6,008	7,545	3,891	6,041	5,770	1,478	4,799
520	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(2,033)	(3,186)	(2,532)	(621)	(1,890)	(505)	(680)	(823)
521	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
522	9260	A&G-Employee pensions and benefits	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-
523	9260	A&G-Employee pensions and benefits	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-
524	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	1	-	(1)	-	1	-	(2)
525	9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	-	0	-	1	-	0	-	(1)
526	9260	A&G-Employee pensions and benefits	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
527	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	(0)	7	-	24	-	7	-	(17)
528	9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	297	-	-	-	-	-
529	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	2,734	2,326	2,778	2,304	2,710	2,538	2,450	2,711
530	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	85,880	72,954	87,198	72,238	85,019	79,592	76,866	85,065
531	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	1,792	1,522	1,819	1,507	1,774	1,661	1,604	1,775
532	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	2,240	1,903	2,274	1,894	2,218	2,076	2,005	2,219
533	9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	448	381	455	377	444	415	401	444
534	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	33,858	28,754	34,374	28,470	33,511	31,369	30,296	33,530
535	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	22,293	18,933	22,633	18,747	22,065	20,655	19,949	22,078
536	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	18,308	15,551	18,588	15,398	18,123	16,965	16,384	18,133
537	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	(7)	1	-	3	-	1	-	(2)
538	9260	A&G-Employee pensions and benefits	07120	Environmental & Safety	-	-	-	-	-	-	-	229
539	9260	A&G-Employee pensions and benefits	07443	Uniforms	3,416	5,423	4,224	1,194	3,050	777	1,173	1,306
540	9260	A&G-Employee pensions and benefits	02001	Inventory Materials	-	-	-	-	-	-	-	-
541	9260	A&G-Employee pensions and benefits	07449	Non-Qual Retirement Exp	-	-	-	-	-	-	-	-
542	9270	A&G-Franchise requirements	07590	Misc General Expense	-	-	842	-	-	-	-	-
543	9270	A&G-Franchise requirements	04044	Advertising	-	-	-	-	-	-	-	-
544	9270	A&G-Franchise requirements	07499	Misc Employee Welfare Exp	-	-	-	-	14	-	-	-
545	9280	A&G-Regulatory commission expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-
546	9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
547	9280	A&G-Regulatory commission expenses	05413	Transportation	-	-	-	-	-	-	-	-
548	9280	A&G-Regulatory commission expenses	06111	Contract Labor	-	-	-	-	-	-	-	-
549	9280	A&G-Regulatory commission expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-
550	9280	A&G-Regulatory commission expenses	05414	Lodging	-	-	-	-	-	-	-	-
551	9280	A&G-Regulatory commission expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-
552	9280	A&G-Regulatory commission expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
553	9280	A&G-Regulatory commission expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-
554	9280	A&G-Regulatory commission expenses	05010	Office Supplies	-	-	-	-	-	-	-	-
555	9280	A&G-Regulatory commission expenses	07443	Uniforms	-	-	-	-	-	-	-	-
556	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	-	-	-	-	100	-
557	9302	Miscellaneous general expenses	07510	Association Dues	12,347	6,997	8,449	4,277	13,870	4,247	4,547	4,757
558	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	59	-
559	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	-	-	-	-	300
560	9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-
561	9302	Miscellaneous general expenses	05417	Club Dues - Deductible	-	135	-	-	620	235	-	-
562	9302	Miscellaneous general expenses	07520	Donations	-	250	-	-	-	-	-	-
563	9310	A&G-Rents	04581	Building Lease/Rents	1,283	1,283	1,283	1,283	1,305	1,305	1,305	1,305
564	9320	A&G-Maintenance of general plant	07510	Association Dues	-	-	-	-	-	-	-	-
Total KY Direct Expenses					1,089,852	1,061,400	1,601,944	1,033,419	1,216,733	1,052,712	1,385,242	1,560,737
Div091 Expenses Allocated to KY Based on Composite Allocation Factor					417,701	348,831	239,806	356,086	354,021	242,536	440,848	303,184
Shared Services Expenses Allocated to Div091 then Allocated to KY based on Customer Count Allocation Factor					194,375	169,811	197,911	172,668	199,745	185,164	168,636	176,375
Shared Services Expenses Allocated to Div091 then Allocated to KY based on Composite Allocation Factor					552,948	576,175	509,115	497,436	645,110	213,202	628,506	301,592
Total Expenses Direct and Allocated for KY					2,254,875	2,156,216	2,548,776	2,059,609	2,415,609	1,693,614	2,623,506	2,341,889

Line No.	Calendar					Six Months Ended						
	SEP-17	OCT-17	NOV-17	DEC-17	2017	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	June 2018
85	-	(12)	(3)	(4)	(4,678)	(25)	(4)	(1)	(10)	(93)	(22)	(156)
86	-	-	-	-	-	-	-	-	-	-	-	-
87	-	(2,062)	-	-	(4,114)	-	-	(3,328)	-	-	(689)	(4,017)
88	-	-	(34)	(147)	(374)	(17)	(22)	(11)	-	-	-	(50)
89	-	-	-	-	-	-	-	-	-	-	-	-
90	(659)	(786)	(961)	(800)	(10,258)	(772)	(903)	(1,296)	(1,282)	(1,073)	(1,464)	(6,790)
91	-	-	-	-	-	-	-	-	-	-	-	-
92	128	-	-	-	251	-	277	123	-	-	-	401
93	-	192	36	49	14,415	298	57	60	73	1,831	217	2,536
94	1,899	3,296	887	959	25,894	1,009	3,283	1,245	19,200	1,091	1,062	26,890
95	-	2,104	-	-	4,198	-	-	3,396	-	-	703	4,099
96	-	-	-	-	64	-	-	-	-	-	-	-
97	-	-	-	-	238	-	-	-	-	-	-	-
98	-	-	-	-	1,062	-	-	-	-	-	-	-
99	-	-	-	-	-	-	-	85	-	-	-	85
100	-	-	422	1,941	3,709	200	300	450	-	-	-	950
101	1,422	-	-	-	2,785	-	2,772	1,234	-	-	-	4,006
102	54	4,050	4,851	1,775	12,364	1,396	6,478	1,457	645	1,127	602	11,705
103	9	1,409	765	(1,296)	698	20	3,303	(3,968)	(49)	314	(206)	(586)
104	618	609	873	628	7,331	615	609	671	569	671	999	4,133
105	-	-	233	20	1,377	153	229	29	233	32	24	671
106	8,922	1,337	-	-	20,192	-	2,700	2,487	914	1,877	152	8,130
107	(3,015)	(1,019)	(468)	-	(676)	-	1,755	(1,341)	(140)	570	(769)	76
108	-	-	-	-	-	-	287	-	-	-	-	287
109	-	-	-	4,500	5,900	-	-	-	-	-	-	-
110	34	-	-	-	56	-	-	-	-	-	-	-
111	-	-	-	738	935	-	-	-	-	-	-	-
112	-	-	-	-	117	-	-	-	-	-	-	-
113	47,869	35,680	29,970	40,060	485,810	51,231	29,797	45,287	35,298	28,584	34,080	224,277
114	813,750	533,470	524,448	526,967	7,095,403	498,189	563,869	820,162	529,158	507,428	514,535	3,433,342
115	-	-	-	-	478	-	-	-	-	-	-	-
116	-	-	-	-	-	-	-	(692)	-	-	-	(692)
117	440,770	319,147	335,779	351,559	4,172,878	350,098	363,373	441,841	318,542	319,392	332,630	2,125,875
118	(806,925)	(534,393)	(531,221)	(530,032)	(7,035,157)	(500,343)	(568,934)	(752,208)	(516,175)	(509,101)	(528,118)	(3,372,879)
119	(447,596)	(318,224)	(329,006)	(348,494)	(4,233,200)	(347,944)	(360,308)	(509,795)	(331,525)	(317,719)	(319,047)	(2,186,338)
120	(15,638)	4,258	999	6,544	(6,780)	13,270	(13,932)	(11,936)	3,157	2,274	4,177	(2,990)
121	822	5	553	1,323	23,556	12,282	56	494	3,209	11,435	46,283	73,759
122	150	185	175	2,171	6,544	234	856	916	202	215	723	3,147
123	-	-	-	-	250	-	-	-	-	-	-	-
124	5,940	2,443	1,323	872	31,774	1,438	2,741	2,111	3,814	4,642	4,366	19,102
125	153,627	(1,720)	4,276	557,767	12,324	12,324	21,139	23,861	55,410	62,079	174,812	174,812
126	18,170	6,561	58	21,810	150,107	18,382	5,775	12,180	12,162	11,416	6,408	66,323
127	6,618	8,801	8,448	11,426	94,311	10,989	9,220	9,936	11,606	10,521	9,770	62,042
128	6,941	6,021	9,444	6,616	90,185	7,821	9,247	8,352	10,974	8,961	10,075	55,431
129	8,553	6,919	5,844	4,229	70,238	2,909	2,658	3,239	3,513	6,588	7,100	26,009
130	11,321	344	185	377	63,564	14,680	2,320	6,080	298	4,106	7,153	34,637
131	7,118	8,375	9,822	6,285	90,540	8,384	6,124	6,356	5,993	6,663	8,345	41,966
132	13,480	1,073	246	10,055	65,612	10,554	4,812	5,956	5,514	5,927	1,113	33,876
133	267	582	333	367	8,164	1,221	271	857	2,274	1,486	5,209	11,317
134	4,300	7,804	5,743	5,408	60,221	4,902	4,523	3,670	7,214	3,858	5,249	29,415
135	-	-	-	-	-	-	-	-	-	-	-	-
136	-	-	-	-	360	-	-	-	-	-	-	-
137	360	448	1,255	218	4,611	578	407	707	76	179	781	2,728
138	(280)	(412)	(109)	(84)	(3,641)	(70)	(259)	(100)	(48)	(1,656)	(501)	(2,635)
139	-	-	-	-	-	-	-	-	-	-	-	-
140	(35)	(47)	(405)	-	(1,311)	-	-	(45)	-	-	-	(45)
141	-	-	-	-	(216)	-	-	-	-	-	-	-
142	-	-	-	-	-	-	-	-	-	-	-	-
143	(25,510)	(14,085)	(7,848)	(26,431)	(212,837)	(23,808)	(13,426)	(18,792)	(22,224)	(18,940)	(15,987)	(113,177)
144	-	-	-	-	(262)	(175)	-	-	(18)	(56)	-	(249)
145	-	-	-	-	-	-	-	-	-	-	-	-
146	-	-	-	-	-	-	-	-	-	-	-	-
147	(12,125)	(5,687)	(5,607)	(3,858)	(96,421)	(13,699)	(4,914)	(7,903)	(3,535)	(6,284)	(9,329)	(45,664)
148	-	-	-	-	-	-	-	-	-	-	-	-
149	6,305	-	-	60	11,849	-	-	-	5,577	2,314	-	7,891
150	-	-	12	-	12	-	-	-	-	-	-	-
151	-	-	377	-	3,757	140	-	50	38	264	409	901
152	463	804	185	143	6,107	131	526	160	84	2,924	756	4,581
153	-	-	-	-	63	-	-	-	-	-	-	-
154	-	-	-	-	248	-	-	-	2,170	126	-	2,296
155	-	-	-	-	35	-	-	-	-	-	-	-
156	299	3,060	-	-	5,212	-	-	746	-	-	-	746
157	152	570	537	478	10,714	932	432	2,661	452	181	2,895	7,554
158	36	48	413	-	1,338	-	-	46	-	-	-	46
159	4,994	5,346	67,697	276	91,993	18,957	770	323	195	4	52	20,301
160	8,676	2,918	2,378	5,665	76,166	1,342	1,464	20,862	5,190	6,511	5,377	40,746
161	2,427	-	-	-	11,902	-	-	-	20	-	-	20
162	-	-	-	-	-	-	-	692	-	-	-	692
163	1,632	-	-	-	1,632	-	-	-	-	562	-	562
164	565	(250)	-	-	2,864	2,189	-	-	-	1,250	1,202	4,641
165	-	-	-	14	1,290	-	306	-	-	28	-	334
166	120	242	628	319	5,300	480	971	1,240	850	734	393	4,668
167	-	137	-	2,678	3,480	-	-	-	-	431	2,135	2,567
168	-	-	-	30	180	-	150	-	-	-	89	239

Line No.	Calendar					Six Months Ended						
	SEP-17	OCT-17	NOV-17	DEC-17	2017	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	June 2018
169	-	-	-	-	481	342	-	-	29	106	-	477
170	-	-	-	150	1,810	-	-	1,803	-	-	-	1,803
171	-	-	61	180	1,193	12	104	69	53	-	41	279
172	-	-	-	-	284	-	-	-	-	-	-	-
173	-	-	750	-	750	-	-	425	-	375	-	975
174	-	(1,018)	-	-	(6,947)	(1,929)	-	-	(18,370)	-	-	(20,298)
175	-	-	-	25	25	-	-	9	-	-	-	9
176	-	55	-	-	143	-	-	-	-	-	-	-
177	-	-	-	-	-	-	-	-	-	-	-	-
178	70,058	-	-	602	131,594	-	-	-	55,767	23,141	-	78,909
179	-	-	-	10	10	-	-	-	39	-	-	39
180	-	-	-	-	-	95	-	-	-	-	-	95
181	4,846	4,628	6,591	5,866	66,590	5,630	6,873	6,570	5,759	5,974	5,391	36,197
182	-	-	150	-	150	-	-	-	462	-	-	462
183	-	-	-	-	195	-	50	20	-	-	-	70
184	-	-	-	-	75	-	-	-	-	-	-	-
185	-	-	-	-	195	-	-	-	-	2,973	-	2,973
186	36	40	101	40	815	70	219	43	22	22	90	467
187	-	-	-	-	59	-	-	-	-	-	-	-
188	-	-	-	-	1,204	-	-	3,088	3,034	10,112	-	16,235
189	183,243	129,828	139,034	128,036	1,450,276	117,348	145,825	208,698	128,485	147,905	142,000	890,260
190	(49,060)	14,899	17,125	1,453	14,989	12,258	18,510	(60,003)	3,763	28,012	4,443	6,582
191	(816)	-	-	-	(1,336)	-	-	302	67	368	144	881
192	210	37	193	112	1,923	233	262	109	336	109	76	1,124
193	508	2,222	5,479	4,528	15,204	5,721	2,280	1,701	5,220	1,775	882	17,579
194	169,291	27,988	93,388	121,934	990,517	89,263	93,045	107,109	93,975	104,032	252,164	739,587
195	38	-	-	-	178	-	-	-	-	-	-	-
196	1,926	775	1,092	1,440	10,472	1,180	780	1,824	479	1,630	1,146	7,040
197	1,439	-	330	12,538	27,035	5,697	6,353	132	5,992	1,341	-	19,515
198	15,281	-	485	989	40,883	-	513	545	303	25	543	1,930
199	3,958	4,320	5,572	5,094	51,689	5,195	5,759	6,280	3,742	5,167	4,659	30,802
200	-	-	221	24	1,189	53	8	32	80	193	282	649
201	63	-	(366)	-	166	-	-	58	-	-	50	108
202	(115,236)	(90,282)	(85,239)	(102,287)	(1,240,391)	(99,062)	(97,393)	(117,046)	(115,331)	(125,995)	(89,229)	(644,056)
203	-	-	-	-	-	-	-	-	-	-	-	-
204	(57,142)	(54,858)	(64,233)	(65,096)	(704,994)	(56,828)	(62,429)	(67,368)	(64,112)	(57,093)	(55,829)	(363,659)
205	(22)	-	(118)	(13)	(771)	(28)	(5)	(19)	(47)	(110)	(155)	(362)
206	-	-	-	-	-	-	-	-	-	-	-	-
207	(176)	(220)	(54)	(943)	(4,808)	(1,159)	(662)	(303)	(465)	(330)	(99)	(3,018)
208	-	-	-	-	-	-	-	-	-	-	-	-
209	1,150	865	814	1,169	13,203	1,317	1,162	4,630	1,048	1,105	1,954	11,217
210	-	-	-	-	150	-	81	-	-	-	-	81
211	-	-	130	-	130	-	-	-	-	-	-	-
212	95,677	59,698	73,278	88,967	1,074,457	92,654	80,501	103,912	114,450	135,512	91,158	618,187
213	14,491	12,565	15,738	10,624	221,622	9,280	14,415	17,681	21,501	18,587	25,114	106,578
214	17,960	17,600	15,568	15,577	215,747	17,367	23,676	14,642	19,192	27,224	14,871	116,971
215	545	333	139	-	3,381	-	177	-	27	260	50	514
216	604	811	903	1,321	11,288	562	1,233	1,535	138	635	1,009	5,113
217	-	-	-	-	2,767	1,007	50	-	-	-	-	1,057
218	296	-	-	-	2,737	-	-	-	-	-	-	-
219	-	-	-	-	885	-	-	-	-	-	-	-
220	287	-	-	212	1,249	-	3	-	-	-	-	3
221	300	448	150	1,812	8,463	2,450	1,139	475	744	627	154	5,589
222	-	-	-	-	449	190	-	-	-	-	-	190
223	-	-	-	-	138	-	-	-	-	-	-	278
224	99,394	103,557	92,507	102,927	1,083,872	103,169	100,976	101,832	87,811	99,515	81,578	574,881
225	-	-	-	-	-	-	1,590	-	-	-	-	1,590
226	12,774	9,612	9,042	11,692	149,740	13,173	11,624	46,303	10,482	11,051	19,537	112,170
227	-	-	-	-	127	-	-	-	-	127	-	127
228	40,347	38,377	49,975	50,848	503,635	40,621	40,028	54,101	46,229	31,034	42,097	254,110
229	-	-	1,363	-	1,363	-	(1,363)	-	-	-	-	(1,363)
230	-	-	-	-	-	-	-	-	1,733	-	350	2,083
231	-	-	-	-	-	-	-	-	-	334	-	334
232	-	-	-	-	1,653	-	-	-	-	-	-	-
233	-	-	-	-	-	-	-	-	-	371	-	371
234	29,611	24,189	30,590	38,270	383,182	61,191	44,240	34,586	27,960	30,835	31,782	230,594
235	(10,964)	3,531	5,299	2,654	2,654	20,639	(11,018)	(22,992)	2,624	5,488	2,015	(3,244)
236	-	-	-	6,821	6,821	-	-	-	-	-	-	-
237	-	-	-	-	168	12	24	10	-	-	-	46
238	-	-	134	-	134	160	-	197	-	-	-	1,031
239	-	-	3,575	-	12,875	1,950	-	-	-	17,029	11,300	30,279
240	160	150	332	172	3,348	358	224	1,129	392	551	490	3,145
241	1,815	-	-	-	3,235	-	709	2,924	1,024	-	707	5,364
242	-	-	-	-	389	-	-	-	-	-	-	-
243	251	107	204	103	2,302	106	109	135	121	137	130	737
244	-	-	-	-	-	-	-	-	-	136	100	236
245	(49)	-	(191)	(12)	(305)	(5)	(105)	(21)	(15)	(145)	(43)	(334)
246	-	-	-	-	-	-	-	-	-	-	-	-
247	-	-	-	-	-	-	-	-	-	(78)	-	(135)
248	-	-	-	-	-	-	-	-	-	-	-	-
249	-	-	-	(87)	(229)	(314)	-	(136)	-	-	-	(450)
250	-	-	-	-	-	-	-	-	-	-	-	-
251	-	-	711	-	971	-	-	14	9	9	-	32
252	92	-	299	20	512	7	186	38	25	256	89	601

Line No.	Calendar					Six Months Ended						
	SEP-17	OCT-17	NOV-17	DEC-17	2017	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	June 2018
337	(23,612)	(11,525)	(10,637)	(9,223)	(172,808)	(13,426)	(13,639)	(20,160)	(32,832)	(15,418)	(15,128)	(110,601)
338	-	-	-	-	-	-	-	-	-	-	-	-
339	-	-	-	-	-	-	-	-	30	-	-	30
340	-	-	-	-	866	-	-	640	-	-	-	640
341	-	363	-	-	363	194	-	-	-	-	-	194
342	-	-	-	-	945	(891)	-	-	-	-	-	(891)
343	-	-	-	-	12	-	-	-	12	-	-	12
344	(11)	-	-	-	176	175	203	-	-	-	-	378
345	-	-	-	-	-	-	400	-	-	-	-	400
346	202	-	334	58	1,734	38	168	-	21	183	8	419
347	25	-	-	-	25	-	-	-	-	-	-	-
348	-	199	-	-	212	-	-	-	-	-	-	-
349	-	-	-	-	138	-	-	-	-	80	-	80
350	4,832	4,008	451	1,214	28,904	2,524	2,521	985	1,026	1,712	2,578	11,345
351	(1,230)	597	(1,200)	404	(271)	1,034	(2)	(1,474)	144	463	519	682
352	-	640	-	-	3,440	-	-	2,800	-	-	-	3,910
353	-	-	-	-	-	-	19	-	-	-	-	19
354	-	-	-	-	469	-	-	127	-	-	-	127
355	-	1,664	-	-	2,189	5,828	4,279	4,891	6,709	2,196	1,957	25,860
356	-	582	(582)	-	-	3,788	(1,007)	(1,966)	1,197	(1,024)	(10)	979
357	-	-	-	-	-	-	-	-	-	-	-	-
358	-	-	-	-	-	-	-	-	-	-	4,344	4,344
359	-	-	-	-	-	(2,721)	-	-	-	-	-	(2,721)
360	-	-	-	-	1	-	-	-	-	-	-	-
361	42	-	-	-	42	-	5,619	226	151	-	1,824	7,820
362	-	-	-	-	-	2,776	-	-	-	-	-	2,776
363	-	-	-	-	17	-	-	-	-	-	-	-
364	-	-	-	-	834	-	344	-	-	-	-	344
365	-	-	-	-	-	224	(224)	-	-	-	-	-
366	-	1,392	-	-	5,781	-	-	464	-	420	-	883
367	300	-	-	-	2,150	-	-	-	-	-	560	560
368	-	-	-	-	1,338	-	-	-	-	-	-	-
369	-	305	313	1,227	1,845	1,507	740	383	441	195	547	3,812
370	-	107	34	473	614	366	(489)	(417)	68	(45)	186	(340)
371	-	-	-	-	51	-	63	-	-	-	22	86
372	-	-	-	-	-	-	-	-	-	-	-	-
373	15,485	6,824	508	-	79,739	-	-	-	-	-	-	-
374	(1,374)	(192)	(2,160)	(229)	(1,535)	-	-	-	-	-	-	-
375	-	-	-	-	32	-	17	-	12	-	-	29
376	-	-	-	-	(18)	-	(9)	-	(7)	-	-	(16)
377	-	-	-	-	-	-	-	-	-	-	-	-
378	-	-	-	-	8	-	-	-	-	-	-	-
379	378	727	3,375	409	11,638	657	423	559	1,696	1,255	162	4,753
380	-	-	-	-	126	-	-	-	-	-	-	-
381	-	-	-	-	92	-	-	-	-	-	-	-
382	-	-	-	-	31	-	-	-	-	-	-	-
383	-	-	-	-	-	-	-	-	-	-	-	-
384	-	-	-	-	172	-	-	-	-	-	-	-
385	31,154	27,685	33,329	39,238	372,682	37,359	46,433	65,441	34,101	36,997	29,543	249,873
386	(7,527)	4,497	5,308	4,621	1,380	4,664	5,898	(19,274)	(677)	6,418	(1,877)	(4,848)
387	12	-	-	-	65	-	-	-	-	-	-	-
388	2,818	(1,409)	539	-	2,833	-	-	-	-	-	124	124
389	71,056	55,140	65,181	57,034	781,461	49,149	41,238	50,121	58,440	43,153	-	316,683
390	936	(468)	214	-	1,384	-	-	-	51	-	36	86
391	-	2,763	356	-	6,195	-	-	-	598	-	1,076	1,674
392	-	1,016	-	-	1,016	-	-	-	-	-	-	-
393	347	486	351	440	3,809	481	264	2,219	906	(1,273)	(67)	2,530
394	(28)	-	(6)	-	(362)	-	-	-	-	(109)	(201)	(311)
395	-	-	-	-	-	-	-	-	-	-	-	-
396	-	-	-	-	-	-	-	-	-	-	-	-
397	-	(66)	-	-	(1,366)	(447)	(102)	(59)	-	(515)	(82)	(1,204)
398	-	-	-	-	-	-	-	-	-	-	-	-
399	42	-	17	-	640	-	-	-	-	206	313	519
400	-	-	-	16	1,882	-	-	-	-	-	-	142
401	-	-	-	-	-	-	-	-	-	-	-	-
402	-	-	-	-	136	-	-	-	-	-	-	-
403	-	132	-	-	2,137	941	148	89	-	949	128	2,255
404	-	-	-	-	-	-	-	-	-	-	-	-
405	8,807	8,815	10,755	9,740	92,110	8,826	9,401	9,988	7,090	8,296	9,327	52,929
406	50	970	644	-	1,966	33	37	30	28	-	42	170
407	40,645	29,203	26,215	21,475	366,660	19,839	19,643	51,022	40,410	44,418	40,651	215,983
408	(13,013)	3,447	1,576	(1,059)	581	2,158	(127)	(4,264)	3,619	7,865	338	5,588
409	53	28	-	49	381	20	82	36	15	70	-	222
410	59	-	361	-	846	-	-	-	-	138	-	842
411	-	-	-	-	-	-	-	-	-	99	-	99
412	169	301	120	-	3,918	-	701	50	50	600	-	1,401
413	-	-	-	-	365	-	-	-	-	-	-	-
414	-	-	-	-	-	-	-	-	-	-	108	108
415	284	-	239	147	989	-	61	31	-	61	292	445
416	34	-	-	-	180	-	-	27	-	-	-	27
417	-	-	-	-	75	-	-	-	-	-	-	-
418	357	2,687	96	186	10,221	452	278	835	593	425	474	3,057
419	-	-	-	-	14	-	-	-	-	-	-	-
420	(3)	(31)	526	-	526	-	171	-	-	-	-	171

Line No.	Calendar					Six Months Ended						
	SEP-17	OCT-17	NOV-17	DEC-17	2017	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	June 2018
421	-	-	23	-	247	-	-	-	-	-	-	-
422	68,995	67,316	67,818	70,572	1,128,007	75,227	79,631	79,883	75,365	73,752	100,065	483,924
423	553,378	25,972	34,005	42,864	893,212	47,272	43,913	37,532	54,869	22,112	145,471	351,199
424	12,333	8,407	8,469	8,469	107,563	8,469	8,469	12,703	8,469	8,469	8,469	55,045
425	(3,700)	887	868	423	123	1,270	(0)	(3,387)	423	1,270	423	-
426	-	-	-	-	816	-	-	-	-	-	-	-
427	2,225	1,317	-	1,937	12,426	1,458	-	1,461	602	1,236	864	5,621
428	363	205	-	327	3,261	408	-	131	75	349	719	1,681
429	787	879	-	776	6,395	422	-	754	798	938	648	3,560
430	-	102	3,126	-	3,228	-	-	-	-	-	-	-
431	-	-	-	-	-	-	-	45	-	-	-	45
432	-	-	-	-	-	-	-	-	1,020	-	-	1,020
433	-	-	-	-	-	-	-	-	-	350	-	350
434	-	-	-	-	350	-	-	-	-	-	-	-
435	14	-	-	23	113	-	-	-	-	-	25	25
436	-	-	-	-	125	-	-	-	-	-	-	-
437	-	-	-	-	-	-	-	-	-	-	-	-
438	21,969	14,972	15,081	15,169	191,671	15,081	15,081	22,621	15,081	15,081	15,090	98,035
439	(6,590)	1,579	1,546	798	302	2,218	0	(6,032)	754	2,262	758	(40)
440	-	-	-	-	33	-	-	-	-	-	-	-
441	164	-	-	-	477	86	-	118	-	-	38	241
442	-	-	-	-	350	-	-	-	-	-	-	-
443	3,562	2,430	2,025	2,320	32,697	1,116	4,082	2,931	3,800	2,899	4,111	18,940
444	575	361	381	469	6,641	183	791	2,833	614	907	379	5,707
445	1,432	1,172	981	832	14,950	781	1,114	1,786	1,364	1,236	1,158	7,438
446	-	-	-	-	-	-	-	-	29	-	-	29
447	-	-	-	-	200	-	-	-	-	-	-	-
448	(62)	-	-	-	(62)	-	-	-	(17)	-	-	(17)
449	-	-	-	-	-	-	-	-	-	-	-	-
450	40	17	127	8	1,634	-	-	77	-	-	48	125
451	123	-	-	228	469	-	-	-	-	-	-	-
452	-	-	-	-	23	-	-	-	-	-	-	-
453	17	48	-	-	189	56	-	-	-	-	-	56
454	106	-	-	-	106	-	-	-	-	-	-	-
455	-	-	-	-	-	-	-	893	-	-	-	893
456	-	-	-	-	-	-	-	-	43	-	-	43
457	-	-	-	53	67	-	-	-	-	-	-	-
458	-	-	-	-	-	-	-	-	-	-	-	-
459	-	-	-	-	56	-	-	-	-	-	-	-
460	-	-	-	-	-	-	-	-	-	-	-	-
461	305	276	-	-	1,829	-	-	423	119	-	118	660
462	415	690	-	1,321	9,657	831	420	-	-	450	2,600	4,301
463	-	-	-	821	821	-	-	-	-	-	-	-
464	-	-	-	-	758	-	-	-	-	-	-	-
465	2,553	1,759	1,195	1,379	26,669	2,074	1,103	3,055	3,657	2,134	2,225	14,247
466	7,109	8,943	7,554	8,642	88,262	11,090	13,788	1,128	5,287	4,499	16,783	52,576
467	53	-	284	-	337	-	-	-	84	-	-	84
468	-	-	-	-	47	-	-	-	-	-	-	-
469	326	39	38	-	1,810	367	-	286	212	473	503	1,841
470	530	3,244	610	1,220	18,933	3,358	1,976	3,924	1,500	972	671	12,401
471	-	-	-	-	822	-	-	-	-	-	-	-
472	-	382	472	253	6,056	-	1,458	2,313	106	4,882	-	8,759
473	-	-	-	-	1,000	-	-	1,060	-	-	-	1,060
474	-	-	-	-	316	-	-	-	-	-	-	-
475	22,121	11,371	10,882	15,789	166,001	10,882	10,882	16,323	11,043	11,140	11,334	71,604
476	3,338	-	-	-	8,345	-	-	-	-	-	-	-
477	(3,338)	-	-	-	(8,345)	-	-	-	-	-	-	-
478	(10,940)	293	917	2,998	2,582	(821)	0	(4,353)	593	1,700	654	(2,228)
479	-	50	-	-	50	-	-	-	-	-	-	-
480	1,254	-	-	-	1,380	-	525	2,419	250	-	1,748	4,942
481	163	18	-	-	305	-	55	51	14	-	183	303
482	100	-	-	-	1,679	2,236	-	-	1,546	-	-	3,782
483	50	-	-	-	158	-	128	-	-	-	294	423
484	-	70	-	-	70	-	-	-	-	-	-	-
485	34	-	-	-	34	-	-	-	-	-	-	-
486	790	395	395	395	3,555	395	395	395	395	-	395	1,975
487	2	-	-	-	2	-	-	-	-	-	-	-
488	-	-	-	-	15	-	-	-	-	-	-	-
489	(53)	(52)	(50)	(50)	(611)	(13)	(10)	(50)	(43)	(50)	(50)	(215)
490	86,600	-	-	-	173,200	-	-	-	-	257	(13,200)	(12,943)
491	10,040	8,455	455	11,562	77,455	160	-	15,004	6,065	-	199,186	220,415
492	(19,018)	(18,561)	(17,407)	(17,788)	(221,883)	(18,252)	(17,954)	(19,567)	(20,312)	(19,028)	(19,369)	(114,492)
493	32,514	32,514	32,514	32,514	389,182	32,514	32,514	33,492	33,492	33,492	33,492	198,998
494	-	-	-	-	1,579	-	41	-	-	-	-	41
495	-	-	50	-	50	-	-	-	-	-	-	-
496	1,906	2,100	679	424	9,693	589	352	1,317	236	100	385	2,979
497	-	-	-	-	-	(13)	-	-	-	(37)	-	(50)
498	-	-	-	-	-	-	-	-	-	-	-	-
499	-	-	-	-	12	-	-	-	-	-	-	-
500	-	-	-	-	10	-	-	-	-	-	-	-
501	-	-	-	-	258	-	-	-	-	-	-	-
502	351	-	-	-	829	1,084	-	-	180	803	276	2,343
503	-	-	-	-	130	19	-	-	-	54	-	73
504	-	-	-	-	130	-	-	-	-	-	-	-

Line No.	Calendar					Six Months Ended						
	SEP-17	OCT-17	NOV-17	DEC-17	2017	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	June 2018
505	100	5,228	2,613	250	23,333	911	2,851	6,062	3,619	25,331	1,335	40,109
506	-	-	-	-	40	-	-	-	-	-	-	-
507	-	-	-	-	33	-	-	-	-	-	-	-
508	-	-	-	-	3	-	-	-	-	-	-	-
509	-	-	-	-	36	-	-	-	-	-	-	-
510	-	-	-	-	92	-	-	-	-	-	-	-
511	219	639	721	1,782	16,337	800	723	1,940	821	3,984	1,167	9,435
512	-	-	-	-	26,878	-	-	-	-	11,268	-	11,268
513	-	-	1,765	-	3,467	-	-	-	-	-	-	-
514	-	-	-	-	-	-	-	-	-	-	-	-
515	-	-	-	-	15	-	-	-	-	-	-	-
516	-	-	7	-	7	-	-	-	-	-	-	-
517	512	-	-	-	512	-	-	-	-	-	-	-
518	-	-	-	-	1,272	-	-	-	-	2,060	1,129	3,188
519	2,570	4,033	3,973	3,460	53,363	4,298	6,724	3,801	3,987	1,766	694	21,069
520	(2,162)	(2,859)	(5,776)	(6,238)	(29,506)	(4,901)	(1,160)	(1,826)	(1,666)	(2,031)	(1,824)	(13,408)
521	-	-	-	-	-	-	-	-	-	-	-	-
522	-	-	-	-	-	-	-	8	-	-	-	8
523	-	-	-	-	-	-	-	-	-	-	-	-
524	-	-	-	-	(1)	-	-	-	-	-	-	-
525	-	-	-	-	1	-	-	-	-	-	-	-
526	-	-	-	-	-	-	-	9	-	-	-	9
527	-	-	-	-	19	-	-	-	-	-	-	-
528	-	-	-	-	297	-	-	-	-	-	-	-
529	2,601	3,036	3,290	2,821	32,300	3,487	2,630	2,562	2,582	3,012	2,664	16,938
530	81,699	102,890	111,885	95,701	1,036,987	118,593	89,177	86,614	87,407	102,115	90,251	574,156
531	1,705	991	1,077	921	18,148	1,142	859	834	842	983	869	5,528
532	2,131	2,477	2,693	2,304	26,422	2,854	2,147	2,085	2,104	2,458	2,173	13,821
533	426	495	539	461	5,284	571	429	417	421	492	435	2,764
534	32,210	28,069	30,543	26,112	371,096	32,374	24,329	23,616	23,839	27,858	24,618	156,634
535	21,208	(4,420)	(4,890)	(4,127)	175,124	(5,183)	(3,836)	(3,668)	(3,728)	(4,390)	(3,865)	(24,670)
536	17,417	20,741	22,559	19,293	217,458	23,912	17,977	17,456	17,618	20,585	18,192	115,739
537	-	-	-	-	(5)	-	-	-	-	-	-	-
538	-	-	-	-	229	-	-	-	-	-	-	-
539	3,645	4,774	10,295	11,163	50,439	9,043	2,602	3,207	2,854	3,409	2,990	24,105
540	-	-	-	-	-	-	-	84	-	-	-	84
541	244	615	-	-	858	-	-	-	-	-	-	-
542	440	-	-	-	1,282	-	-	-	-	-	-	-
543	-	-	-	-	-	-	408	-	-	-	-	408
544	-	-	-	-	14	-	-	-	-	-	-	-
545	-	-	92,559	-	92,559	(5,239)	-	1,068	-	(86,783)	17,438	(73,496)
546	-	2,958	1,244	1,308	5,509	-	-	1,034	96	(5,946)	-	(4,815)
547	-	-	-	-	-	-	1,176	7,932	1,964	(11,071)	485	485
548	-	29,850	-	-	29,850	-	4,575	-	18,489	(21,487)	2,387	3,964
549	26	-	-	-	26	-	-	1,878	222	(2,126)	149	123
550	-	-	-	-	-	-	-	8,408	1,130	(9,538)	492	492
551	-	-	-	-	-	-	-	-	(64)	(45)	-	(109)
552	-	-	-	-	-	-	-	-	-	-	-	-
553	-	-	-	-	-	-	-	1,816	(738)	(1,078)	-	-
554	595	527	-	244	1,366	-	-	-	-	(1,366)	-	(1,366)
555	-	-	-	-	-	-	-	153	123	-	-	276
556	-	-	800	-	900	215	1,000	-	70	-	-	1,285
557	7,397	17,377	14,792	7,774	106,832	20,005	3,929	3,949	13,129	3,549	5,222	49,781
558	-	-	-	-	59	-	53	-	-	-	-	53
559	-	-	-	-	300	-	-	-	-	100	-	100
560	-	-	-	-	-	-	-	-	-	-	-	-
561	-	-	-	-	990	-	-	75	-	-	-	75
562	-	-	-	-	250	-	-	-	-	-	-	-
563	1,305	1,305	1,305	1,305	15,569	1,305	1,305	1,305	1,305	1,300	1,300	7,817
564	-	-	-	-	-	-	-	-	-	-	11,000	11,000
	2,121,550	1,167,981	1,495,365	1,244,109	16,031,044	1,422,291	1,161,374	1,308,387	1,295,850	1,361,517	1,943,286	8,492,705
	397,178	238,072	250,693	270,973	3,859,930	376,531	297,446	365,474	332,758	373,505	298,846	2,044,560
	176,460	171,683	170,364	168,258	2,151,652	186,586	162,752	176,247	174,271	184,807	162,958	1,047,622
	617,330	523,369	389,723	562,625	5,817,203	513,970	461,340	603,222	490,641	747,453	314,607	3,131,784
	3,312,518	1,901,105	2,306,146	2,245,964	27,859,828	2,498,379	2,082,951	2,453,331	2,293,720	2,667,592	2,719,697	14,716,671

Atmos Energy Corporation
Div 091 Direct Expenses Allocated to Kentucky
For Calendar 2017 and Six Months Ended June 2018

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17
1	8160	Wells expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-
2	8170	Lines expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-
3	8170	Lines expenses	04590	Utilities	39	41	42	40	41	47	(4)	45	-	48
4	8180	Compressor station expenses	04590	Utilities	273	290	293	278	286	327	(28)	316	-	335
5	8180	Compressor station expenses	04599	Capitalized Utility Costs	(232)	(247)	(249)	(237)	(243)	(278)	24	(269)	-	(285)
6	8180	Compressor station expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-
7	8190	Compressor station fuel and power	04590	Utilities	128	845	139	10	12	1,763	714	9	233	2,832
8	8210	Storage-Purification expenses	04590	Utilities	542	412	340	176	119	129	151	203	162	162
9	8240	Storage-Other expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-
10	8250	Storage well royalties	04590	Utilities	1,081	(736)	1,203	487	392	158	157	182	197	309
11	8250	Storage well royalties	04581	Building Lease/Rents	1,162	663	-	2,592	2,461	931	137	300	-	788
12	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(208)	(107)	-	(263)	(1,006)	(380)	(42)	(87)	-	(50)
13	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-
14	8500	Transmission-Operation supervision and engineering	06111	Contract Labor	-	-	-	-	8,361	-	-	-	-	-
15	8500	Transmission-Operation supervision and engineering	05411	Meals and Entertainment	-	4	30	-	17	-	-	-	-	-
16	8560	Mains expenses	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-	-	85
17	8560	Mains expenses	01014	Expense Labor Transfer Out	-	-	(372)	-	-	-	-	-	-	(85)
18	8560	Mains expenses	01008	Expense Labor Accrual	-	-	(62)	62	-	-	-	-	-	-
19	8560	Mains expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-
20	8560	Mains expenses	04590	Utilities	351	372	377	358	367	420	36	406	-	430
21	8560	Mains expenses	04599	Capitalized Utility Costs	(299)	(317)	(320)	(305)	(313)	(357)	(30)	(346)	-	(366)
22	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-
23	8560	Mains expenses	02005	Non-Inventory Supplies	-	-	-	-	134	-	-	-	-	-
24	8560	Mains expenses	01006	O&M Project Labor and Contra	-	-	372	-	-	-	-	-	85	-
25	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	78	83	84	80	82	93	(8)	90	-	96
26	8650	Transmission-Maintenance of measuring and regulating station equipment	06111	Contract Labor	-	-	-	5,333	-	-	-	-	-	-
27	8650	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-
28	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	131,790	130,030	193,868	122,716	128,358	121,095	123,954	123,632	193,580	140,328
29	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	228,681	219,135	324,820	216,835	225,502	215,097	225,473	225,093	389,024	255,839
30	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	1,859	1,222	1,328	159	159	-	212	-	-	-
31	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	(1,859)	(1,753)	(1,700)	(1,540)	(1,062)	584	(531)	425	-	425
32	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	211,286	202,304	300,722	200,636	209,005	196,602	205,581	209,466	361,616	238,323
33	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(228,681)	(219,698)	(326,814)	(218,030)	(226,399)	(214,269)	(223,250)	(226,289)	(387,879)	(257,262)
34	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(211,286)	(201,740)	(298,729)	(199,440)	(208,108)	(197,430)	(207,804)	(208,270)	(362,762)	(236,900)
35	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	13,690	(1,375)	(45,441)	(1,924)	20,861	9,975	6,830	18,543	(54,279)	17,000
36	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	-	-	-	714	149	3,892	195	505	(404)	209
37	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	2,692	1,564	744	408	752	1,074	643	846	689	2,138
38	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	-	373	-	10,000	-	-
39	8700	Distribution-Operation supervision and engineering	05413	Transportation	6,647	6,793	10,280	11,385	11,605	12,497	9,597	14,006	20,449	6,998
40	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	1,337	2,531	289	4,816	8,247	4,710	20,744	4,765	6,022	-
41	8700	Distribution-Operation supervision and engineering	05384	Cellular, radio, pager charges	10,040	98	4,027	3,220	6,323	2,370	14,158	6,589	7,710	2,510
42	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	4,240	2,234	2,942	2,193	3,981	2,373	3,830	3,927	3,439	2,991
43	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	5,308	7,801	12,280	6,962	5,480	8,082	5,287	8,789	22,813	2,949
44	8700	Distribution-Operation supervision and engineering	05414	Lodging	8,923	12,012	9,972	8,799	11,087	16,351	12,612	12,270	19,682	5,415
45	8700	Distribution-Operation supervision and engineering	04590	Utilities	3,784	3,151	2,997	3,812	3,218	949	6,976	6,170	3,725	1,690
46	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	22,807	3,226	3,905	6,741	7,147	4,591	15,802	5,324	10,971	4,119
47	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	1,035	308	1,145	157	75	128	3,738	3,642	570	2,115
48	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	9,476	9,657	10,477	9,294	11,872	10,267	9,540	12,304	13,916	8,629
49	8700	Distribution-Operation supervision and engineering	04581	Building Lease/Rents	1,096	240	-	-	552	-	-	-	1,273	-
50	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	761	817	1,219	2,725	526	149	154	-	271	1,293
51	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(85)	(200)	(2,911)	(96)	(358)	(74)	(60)	(58)	(126)	(503)
52	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	(116)	-	-	(275)	-	-	-	(641)	-
53	8700	Distribution-Operation supervision and engineering	04580	Building Lease/Rents Capitalized	(524)	-	-	-	-	-	-	-	-	-
54	8700	Distribution-Operation supervision and engineering	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-
55	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(28,859)	(9,123)	(13,068)	(12,422)	(16,753)	(11,582)	(27,743)	(18,471)	(21,610)	(11,843)
56	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-
57	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(156)	-	-	-	(31)	-	(71)	-	-	(66)
58	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
59	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(2,663)	(2,126)	(2,064)	(2,645)	(2,092)	(782)	(3,993)	(4,176)	(2,405)	(1,399)
60	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-
61	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	300	25	318	599	424	880	-	103	186	55
62	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	108	236	5,877	155	643	137	104	83	203	556
63	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	9,803	8,174	8,151	8,228	4,761	11,396	7,540	8,285	8,502	8,213
64	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	3,387	13,753	15,577	209	50	10,769	5,226	-	4,750	51
65	8700	Distribution-Operation supervision and engineering	05424	-	10	230	-	-	-	-	-	-	-	-
66	8700	Distribution-Operation supervision and engineering	05426	Computer Skills & Systems Training	-	-	-	-	-	-	25	-	-	-
67	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assis	-	-	-	-	-	-	-	518	-	-
68	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	1,865	370	-	-	700	-	252	1,125	17,955	-
69	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	104	-	1,271	-	634	259	331	-	4,175	-
70	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	60	25	25	159	429	2,370	197	30	93	30
71	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	3,294	2,258	1,779	7,070	1,540	2,579	1,447	3,008	4,417	(22,294)
72	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	-	3,667	289	2,705	-	-	2,163	5,898	2,134	1,368
73	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	1,859	1,753	1,700	1,540	1,062	(584)	531	(425)	-	(425)
74	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	-	-	-	-	-	-	-	-	-	-
75	8700	Distribution-Operation supervision and engineering	05420	Employee Development	1,795	357	350	1,695	1,920	3,231	100	2,787	5,116	-
76	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	61,030	191	1,325	71,281	2,427	3,559	63,413	1,067	135,848	22,806
77	8700	Distribution-Operation supervision and engineering	05312	Long Distance	228	420	334	250	214	213	221	219	276	198
78	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	2,534	2,321	2,198	-	-	-	18,404	6,174	-
79	8700	Distribution-Operation supervision and engineering	07421	Service Awards	-	-	-	-	-	-	-	-	-	-
80	8700	Distribution-Operation supervision and engineering	07443	Uniforms	194	-	-	-	53	-	122	-	-	135
81	8700	Distribution-Operation supervision and engineering	05421	Training	184	2,624	-	-	350	-	-	4,800	2,045	200
82	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	102	234	34	190	426	919	255	413	161	124
83	8700	Distribution-Operation supervision and engineering	05426	Safety Training	1,124	2,388	1,913	782	3,197	2,259	1,322	954	2,258	86
84	8700	Distribution-Operation supervision and engineering	04889	Land Rights	-	-	-	-	-	-	5	-	-	-

Atmos Energy Corporation
Div 091 Direct Expenses Allocated to Kentucky
For Calendar 2017 and Six Months Ended June 2018

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17
85	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	-	-	-	-	-	-	-
86	8700	Distribution-Operation supervision and engineering	06121	Legal	-	-	-	-	-	-	-	46	-	-
87	8700	Distribution-Operation supervision and engineering	05317	Telephone Directory	-	-	-	6,456	8,015	-	7,786	12,909	3,843	3,440
88	8700	Distribution-Operation supervision and engineering	09345	Taxes Other Than Inc Tax	5,105	7,347	-	-	-	-	-	-	-	-
89	8700	Distribution-Operation supervision and engineering	04065	Offsite Storage	-	-	-	-	-	-	240	-	-	-
90	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	181	196	184	188	181	185	175	182	180	184
91	8700	Distribution-Operation supervision and engineering	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-	-	-
92	8700	Distribution-Operation supervision and engineering	04592	Misc Rents	-	-	-	-	-	408	31	290	290	290
93	8700	Distribution-Operation supervision and engineering	05429	Work Environment Training	-	-	-	-	-	-	6	-	-	-
94	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	-	-	1,345	-	-	-	-	675	-	-
95	8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	1,371	105	-	-	-	-	-
96	8711	Odorization	02004	Warehouse Loading Charge	743	-	-	368	-	541	-	-	-	-
97	8711	Odorization	02005	Non-Inventory Supplies	300	3,070	19,230	-	-	-	3,085	-	21,204	-
98	8711	Odorization	02001	Inventory Materials	10,613	-	-	4,092	-	6,016	-	-	-	-
99	8740	Mains and Services Expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-
100	8740	Mains and Services Expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-
101	8740	Mains and Services Expenses	07590	Misc General Expense	(1,175)	1,666	(1,666)	-	1,694	2,432	-	(4,118)	-	-
102	8740	Mains and Services Expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-
103	8740	Mains and Services Expenses	06111	Contract Labor	-	-	-	609	-	-	-	8,264	-	-
104	8740	Mains and Services Expenses	05310	Monthly Lines and service	-	-	-	-	-	-	-	-	-	-
105	8740	Mains and Services Expenses	05411	Meals and Entertainment	7	50	29	28	29	29	28	30	28	28
106	8740	Mains and Services Expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	-
107	8740	Mains and Services Expenses	04590	Utilities	590	481	478	496	525	438	475	605	772	659
108	8740	Mains and Services Expenses	04581	Building Lease/Rents	-	-	-	-	-	240	-	-	-	-
109	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(11,029)	(11,645)	(7,460)	(11,495)	(17,680)	(6,625)	(2,833)	(16,267)	(11,997)	(11,737)
110	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
111	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(90)	(16)	(106)	16	(392)	(133)	(993)	(298)	(1,264)	(124)
112	8740	Mains and Services Expenses	04580	Building Lease/Rents Capitalized	-	-	-	-	-	(115)	-	-	-	-
113	8740	Mains and Services Expenses	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-
114	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(4)	(28)	(17)	(16)	(16)	(17)	(16)	(17)	(16)	(16)
115	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-
116	8740	Mains and Services Expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-	-	-
117	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
118	8740	Mains and Services Expenses	03004	Vehicle Expense	6,980	7,643	7,258	8,019	6,917	6,421	10,555	9,407	7,767	7,475
119	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	203	361	888	415	1,300	1,278	910	1,403	3,878	5,959
120	8740	Mains and Services Expenses	04302	Heavy Equipment	76	-	108	(16)	400	136	1,013	304	1,289	127
121	8740	Mains and Services Expenses	05010	Office Supplies	-	845	-	-	-	-	-	-	-	-
122	8740	Mains and Services Expenses	07443	Uniforms	-	-	-	-	-	-	-	-	-	-
123	8740	Mains and Services Expenses	05421	Training	-	-	-	-	-	-	-	115	-	-
124	8740	Mains and Services Expenses	05426	Safety Training	4,411	-	-	-	-	-	2,262	-	-	-
125	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	10,216	10,192	4,563	9,470	18,576	5,033	(4,258)	14,375	10,348	10,322
126	8740	Mains and Services Expenses	04301	Equipment Lease	16	16	-	-	-	-	-	-	-	-
127	8740	Mains and Services Expenses	04065	Offsite Storage	-	-	-	-	-	-	-	-	-	-
128	8740	Mains and Services Expenses	05422	Operator Qualifications Training	-	-	-	-	-	-	2,688	-	-	-
129	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	6,438	6,248	10,053	6,239	6,502	6,389	6,346	6,726	9,810	7,928
130	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	770	(114)	(2,073)	(116)	1,041	594	296	1,218	(3,073)	1,140
131	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	-	54	-	-	-	-	-
132	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-
133	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	-	-	-	2,688	-	-	-
134	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	-	69	471	179	431	150	494	-	832	574
135	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	1,178	742	2,002	571	1,374	-	2,201	1,459
136	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	-	(53)
137	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
138	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-	-	-
139	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
140	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	110
141	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	16	3,156	1,076	2,134	7,625	2,555	5,745	784	1,702	1,414
142	8750	Distribution-Measuring and regulating station expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-
143	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	-	-	-	-	-	-	248	-	-
144	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	-	-	-	-	-	-	-	-	-
145	8750	Distribution-Measuring and regulating station expenses	05421	Training	-	-	-	-	-	-	-	-	-	-
146	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-
147	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-
148	8760	Distribution-Measuring and regulating station expenses-Industrial	06111	Contract Labor	-	-	-	-	-	-	3,027	(171)	-	-
149	8760	Distribution-Measuring and regulating station expenses-Industrial	02005	Non-Inventory Supplies	5,810	(6,412)	-	-	-	-	-	-	-	-
150	8770	Distribution-Measuring and regulating station expenses-City gate check stations	06111	Contract Labor	-	-	-	-	-	-	-	8,456	15,400	-
151	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	-	-	21	155	198	(20)	-	1,764	-	-
152	8780	Meter and house regulator expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-
153	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-
154	8800	Distribution-Other expenses	05111	Postage/Delivery Services	7	-	-	-	-	-	-	-	-	-
155	8800	Distribution-Other expenses	05414	Lodging	-	-	202	-	-	-	-	-	-	-
156	8800	Distribution-Other expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-	-	-
157	8800	Distribution-Other expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
158	8800	Distribution-Other expenses	07443	Uniforms	-	-	-	-	-	-	-	-	-	-
159	8810	Distribution-Rents	04582	Building Maintenance	6,449	2,483	4,034	3,218	7,845	4,832	5,360	6,071	3,279	1,559
160	8810	Distribution-Rents	04581	Building Lease/Rents	62,426	108,858	18,102	61,576	62,953	62,011	62,953	62,856	62,856	62,391
161	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(40,263)	(69,637)	(11,044)	(39,940)	(41,071)	(40,607)	(41,340)	(40,844)	(41,003)	(41,279)
162	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-
163	8810	Distribution-Rents	04599	Capitalized Utility Costs	(5,490)	(2,114)	(3,430)	(2,739)	(6,597)	(4,114)	(4,516)	(5,168)	(2,791)	(1,327)
164	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-
165	8810	Distribution-Rents	05010	Office Supplies	-	-	-	-	-	-	-	58	-	-
166	8810	Distribution-Rents	04592	Misc Rents	2,980	314	-	-	-	-	-	-	-	-
167	9010	Customer accounts-Operation supervision	01000	Non-project Labor	2,003	2,003	3,004	2,003	2,003	1,853	1,582	2,003	3,004	2,048
168	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	200	0	(701)	-	300	125	(56)	532	(901)	216

Atmos Energy Corporation
Div 091 Direct Expenses Allocated to Kentucky
For Calendar 2017 and Six Months Ended June 2018

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17
253	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
254	9260	A&G-Employee pensions and benefits	07489	NQ Retirement Cost	15,564	15,564	15,564	15,564	15,564	15,564	15,564	15,564	15,564	23,335
255	9260	A&G-Employee pensions and benefits	07604	Restricted Stock Cap Accrual	-	-	-	-	-	-	-	-	-	-
256	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	33	19	5	1	1	-	1	-	0	-
257	9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	2	1	2	0	0	-	0	-	0	-
258	9260	A&G-Employee pensions and benefits	01261	HSA Benefits Variance	25,511	(950)	(1,408)	(673)	(702)	(609)	(944)	(1,074)	(861)	(1,015)
259	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	(359)	397	2,549	620	(196)	196	503	(63)	3,247	361
260	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	2,277	10,578	1,140	12,313	1,070	5,126	8,020	402	3,602	5,703
261	9260	A&G-Employee pensions and benefits	01267	Life Benefits Variance	(257)	(955)	(354)	295	(309)	(2,562)	130	-	(2,052)	(545)
262	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	232,000	205,000	745,113	232,269	214,545	(177,487)	514,976	-	54,824	137,000
263	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	76	50	54	7	7	-	9	-	3	-
264	9260	A&G-Employee pensions and benefits	05010	Office Supplies	-	5	-	-	-	-	-	-	-	-
265	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	1,702	1,512	1,778	1,420	1,750	1,526	1,569	1,659	1,575	1,774
266	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	45,483	40,313	47,125	37,804	46,524	40,983	41,727	44,569	42,268	50,150
267	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	962	853	998	800	985	867	863	943	894	489
268	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	1,203	1,067	1,247	1,000	1,231	1,083	1,104	1,178	1,117	1,222
269	9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	241	213	249	200	246	217	221	236	224	244
270	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	17,251	15,280	17,835	14,324	17,621	15,565	15,808	16,928	16,051	13,129
271	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	11,448	10,141	11,841	9,507	11,697	10,327	10,493	11,230	10,649	140
272	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	9,541	8,454	9,877	7,927	9,754	8,602	8,749	9,355	8,871	9,956
273	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	11	7	8	1	1	-	1	-	0	-
274	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	408	(121)	216	997	299	(1,882)	793	288	(1,482)	(826)
275	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(42,631)	(36,402)	(43,446)	(36,518)	(43,805)	(39,355)	(36,276)	(41,152)	(39,884)	(15,187)
276	9260	A&G-Employee pensions and benefits	01258	ESOP Benefits Variance	(849)	(433)	(1,009)	(236)	(780)	(1,023)	(687)	(1,628)	(3,462)	(3,647)
277	9260	A&G-Employee pensions and benefits	07421	Service Awards	6,770	3,463	7,603	5,694	7,463	5,868	11,544	11,691	7,743	2,992
278	9260	A&G-Employee pensions and benefits	07443	Uniforms	-	-	-	-	-	-	-	-	-	-
279	9260	A&G-Employee pensions and benefits	07454	VPP & MIP - Capital Credit	(133,000)	(118,000)	(429,329)	(133,525)	(123,226)	102,097	(296,338)	-	(31,591)	(79,000)
280	9260	A&G-Employee pensions and benefits	01252	Medical Benefits Variance	(2,990)	13,072	(18,833)	16,062	8,490	40,972	36,566	(23,493)	(62,383)	(45,412)
281	9260	A&G-Employee pensions and benefits	07490	SERP Capitalized	(6,974)	(6,974)	(6,974)	(6,974)	(6,974)	(6,974)	(6,974)	(6,974)	(6,974)	(11,960)
282	9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-
283	9302	Miscellaneous general expenses	07510	Association Dues	-	-	-	-	7,500	-	-	-	-	-
284	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	-	-	-	-	4,055	-	-
Div 091 Expenses					831,246	694,192	477,225	708,629	704,520	482,659	877,310	603,351	790,403	478,248
Div091 Expenses Allocated to KY Based on Composite Allocation Factor					417,701	348,831	239,806	356,086	354,021	242,536	440,848	303,184	397,178	238,072

Line No.	Calendar			Six Months Ended						
	NOV-17	DEC-17	2017	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	June 2018
1	-	62	62	-	-	-	-	-	-	-
2	49	-	49	-	-	-	-	-	-	-
3	96	46	460	47	48	45	43	39	42	264
4	674	319	3,362	329	339	312	304	275	291	1,850
5	(574)	(272)	(2,862)	(280)	(288)	(266)	(259)	(234)	(255)	(1,582)
6	-	-	-	-	-	-	-	-	-	-
7	186	156	7,027	384	10	502	70	10	599	1,575
8	201	265	2,862	519	411	374	192	112	107	1,716
9	-	11	11	-	-	-	-	-	-	-
10	765	1,258	5,453	2,318	806	2,384	914	183	226	6,830
11	-	-	9,033	1,123	163	-	2,547	694	384	4,911
12	-	-	(2,143)	(96)	(12)	-	(353)	(35)	(39)	(534)
13	-	-	-	-	-	-	-	-	-	-
14	-	-	8,361	-	-	-	-	-	-	-
15	-	-	51	-	-	-	-	-	-	-
16	-	-	85	-	-	-	-	-	-	-
17	-	-	(457)	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-
19	148	-	148	-	-	-	-	-	-	-
20	867	410	4,323	423	435	401	391	354	374	2,379
21	(738)	(349)	(3,680)	(360)	(371)	(342)	(333)	(301)	(328)	(2,035)
22	-	-	-	-	-	-	-	-	-	-
23	-	-	134	-	-	-	-	-	-	-
24	-	-	457	-	-	-	-	-	-	-
25	193	91	961	94	97	89	87	79	83	529
26	-	-	5,333	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	445	-	445
28	129,839	127,314	1,666,504	126,302	140,413	190,488	128,334	128,166	128,532	842,234
29	246,398	247,647	3,019,544	242,134	264,800	364,288	248,902	247,538	265,358	1,633,020
30	-	-	4,940	-	261	521	-	-	-	782
31	-	-	(7,012)	-	10,873	-	496	-	-	11,369
32	226,366	226,312	2,788,219	219,297	241,412	332,123	228,567	224,871	227,721	1,473,990
33	(245,782)	(245,192)	(3,019,546)	(239,097)	(262,142)	(365,050)	(248,902)	(247,037)	(251,204)	(1,613,433)
34	(226,981)	(228,767)	(2,788,217)	(222,334)	(244,070)	(331,360)	(228,567)	(225,373)	(241,875)	(1,493,578)
35	9,164	5,230	(1,727)	18,439	16,409	(66,670)	6,814	19,026	6,591	609
36	1,915	214	7,390	-	-	-	32	1	-	33
37	1,637	735	13,921	1,273	677	565	817	1,513	411	5,256
38	-	-	10,373	-	-	-	79	225	-	304
39	7,839	9,982	128,078	10,859	14,348	11,239	12,600	9,783	10,515	69,345
40	11,707	-	64,967	4,112	9,433	502	5,165	6,734	13,507	39,453
41	59	9,246	65,560	(15,987)	(790)	1,697	2,029	127	4,351	(8,373)
42	3,079	2,391	37,620	3,675	2,685	2,444	3,252	2,283	1,613	15,953
43	20,433	5,207	111,392	5,952	5,542	8,595	7,698	8,210	8,778	44,774
44	19,213	11,986	148,323	6,434	9,504	5,955	13,878	9,382	13,799	58,951
45	1,487	1,369	39,327	1,471	1,411	1,274	1,678	1,212	1,359	8,406
46	3,971	8,288	96,893	11,200	7,542	7,380	25,933	12,215	4,744	69,015
47	-	52	12,974	549	12	786	37	587	1,316	3,286
48	8,396	9,732	123,560	9,091	8,651	6,053	12,202	8,429	8,223	52,649
49	-	240	3,401	552	312	637	59	-	240	1,800
50	521	246	8,681	408	290	2,526	433	751	319	4,727
51	(158)	(66)	(4,695)	(220)	(233)	(482)	(147)	(3,487)	(175)	(4,745)
52	-	-	-	-	-	-	-	-	-	-
53	-	(119)	(1,675)	(273)	(154)	(315)	(29)	-	(119)	(890)
54	-	-	-	-	-	-	-	-	-	-
55	(8,527)	(16,468)	(194,470)	(4,643)	(10,236)	(10,952)	(25,351)	(13,655)	(12,549)	(77,385)
56	-	-	-	-	-	-	-	-	-	-
57	(136)	(134)	(593)	(94)	(87)	-	-	(136)	-	(317)
58	-	-	-	-	-	-	-	-	-	-
59	(1,231)	(1,126)	(26,701)	(1,201)	(1,151)	(1,043)	(1,275)	(988)	(1,150)	(6,808)
60	-	-	-	-	-	-	-	-	-	-
61	-	665	3,554	2	25	56	697	718	150	1,648
62	226	97	8,423	336	387	692	209	4,623	237	6,483
63	7,952	8,514	99,520	8,942	8,668	8,010	8,768	8,676	8,624	51,688
64	4,479	2,700	60,948	2,778	-	15,679	6,091	523	3,416	28,486
65	-	-	240	-	-	-	-	-	-	-
66	-	-	25	-	-	-	-	-	-	-
67	-	-	518	-	-	-	-	-	-	-
68	582	-	22,848	3,072	-	-	-	253	100	3,425
69	-	-	6,774	-	608	243	64	125	145	1,186
70	72	14,088	17,578	26,242	1,681	(2,735)	(32,735)	1,713	12,716	6,883
71	1,444	2,806	9,348	2,578	5,208	15,341	2,633	6,460	5,410	37,631
72	-	-	18,244	(167)	-	-	2,598	60	942	3,433
73	-	-	7,012	-	(10,873)	-	(496)	-	-	(11,369)
74	-	-	-	-	-	-	-	-	884	884
75	93	-	17,443	5,192	2,015	1,004	1,345	1,965	3,095	14,616
76	368	6,164	369,479	54,645	5,307	13,130	46,380	19,978	237	139,676
77	264	212	3,049	117	256	200	130	208	176	1,087
78	-	2,679	34,310	1,678	4,532	4,573	3,890	11,160	-	25,833
79	2,029	196	2,225	-	-	-	-	-	-	-
80	150	147	802	164	150	-	-	150	-	464
81	-	-	10,202	-	-	270	-	-	-	270
82	532	18	3,406	101	-	479	35	260	862	1,737
83	1,164	1,926	19,373	2,086	1,305	-	4,894	2,400	1,344	12,029
84	-	-	5	-	-	-	-	-	-	-

Line No.	Calendar			Six Months Ended						
	NOV-17	DEC-17	2017	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	June 2018
85	-	-	-	-	-	-	-	2	-	2
86	-	-	46	-	-	-	-	-	-	-
87	4,739	4,968	64,607	7,552	5,674	4,636	7,030	2,290	8,627	35,808
88	-	-	-	-	-	-	-	409	-	409
89	-	-	240	-	-	-	-	637	397	1,034
90	173	181	2,189	196	181	185	148	184	192	1,087
91	-	953	953	(345)	(608)	-	-	-	-	(953)
92	602	362	2,274	50	290	50	50	50	55	545
93	-	-	6	-	-	-	-	-	-	-
94	-	-	2,020	-	-	245	-	-	975	1,220
95	-	-	1,475	-	-	-	-	-	-	-
96	-	-	1,653	608	-	-	-	-	-	608
97	-	37,382	84,271	9,940	13,457	-	2,264	-	3,085	28,747
98	-	-	20,722	6,082	-	-	-	-	-	6,082
99	19	-	19	92	-	-	-	-	-	92
100	9	(9)	-	60	(60)	-	-	-	-	-
101	-	-	(1,167)	-	-	-	-	-	-	-
102	-	11	11	-	-	-	-	-	-	-
103	-	-	8,873	-	-	-	558	-	-	558
104	28	30	345	31	31	31	31	31	31	187
105	-	-	-	-	-	-	-	-	33	33
106	-	-	-	-	-	-	-	-	103	103
107	461	591	6,571	430	494	416	407	546	599	2,892
108	-	-	240	-	-	-	-	-	-	-
109	(13,376)	(13,305)	(135,449)	(11,404)	(9,269)	(11,114)	(5,337)	(12,151)	17,511	(31,764)
110	-	-	-	-	-	-	-	-	-	-
111	(85)	(30)	(3,515)	(16)	(116)	(212)	(66)	(271)	240	(441)
112	-	-	(115)	-	-	-	-	-	-	-
113	-	-	-	-	-	-	-	-	-	-
114	(15)	(17)	(196)	(16)	(17)	(18)	(18)	(18)	(18)	(106)
115	-	-	-	-	-	-	-	-	-	-
116	-	-	-	(135)	-	-	-	-	-	(135)
117	-	-	-	-	-	-	-	-	-	-
118	9,492	9,053	96,986	7,588	4,756	8,691	7,242	8,611	7,103	43,991
119	3,754	1,655	22,004	-	2,834	-	1,068	1,903	2,338	8,142
120	87	31	3,554	16	118	217	68	277	(245)	450
121	-	-	845	1,915	127	90	-	-	-	2,132
122	-	-	-	150	-	-	-	-	-	150
123	-	-	115	-	-	-	-	-	-	-
124	-	-	6,663	5,992	-	-	-	-	-	5,992
125	10,308	10,310	109,455	9,743	9,327	8,337	2,813	10,794	(38,714)	2,301
126	-	-	32	-	-	-	-	-	-	-
127	-	-	-	-	-	-	637	-	-	637
128	-	-	-	-	-	-	-	654	-	654
129	9,088	9,448	91,215	9,425	9,077	14,410	9,173	9,210	9,442	60,736
130	1,315	634	1,631	1,402	(226)	(3,498)	350	1,392	577	(3)
131	-	-	54	-	-	-	-	-	-	-
132	-	-	-	-	-	4	-	-	20	24
133	-	-	2,688	-	-	-	-	3,110	-	3,110
134	330	362	3,892	174	28	665	140	44	467	1,519
135	1,899	911	12,336	652	126	863	244	249	1,849	3,983
136	-	-	(53)	(23)	(7)	-	-	-	-	(31)
137	-	-	-	-	-	-	-	-	-	-
138	-	(74)	(74)	(52)	-	-	-	-	-	(52)
139	-	-	-	-	-	-	-	-	-	-
140	-	-	110	47	15	-	-	-	-	62
141	609	346	27,161	764	836	1,195	8,979	785	264	12,824
142	-	-	-	-	-	-	-	-	-	-
143	588	115	951	46	-	70	-	-	-	116
144	-	150	150	105	-	-	-	-	-	105
145	-	-	-	-	-	9	-	-	-	9
146	-	-	-	-	-	-	-	-	-	-
147	-	-	-	-	-	-	-	-	-	-
148	-	-	2,856	-	-	-	-	-	-	-
149	-	-	(602)	-	-	-	-	-	-	-
150	-	-	23,856	-	-	-	-	-	-	-
151	701	-	2,819	240	3,984	4,154	-	2,043	-	10,421
152	82	-	82	-	-	-	-	-	-	-
153	37	(37)	-	-	-	-	-	-	-	-
154	-	-	7	-	-	-	-	-	-	-
155	-	-	202	-	-	-	-	-	-	-
156	-	(249)	(249)	-	-	-	-	-	-	-
157	-	-	-	-	-	-	-	-	-	-
158	-	422	422	-	-	-	-	-	-	-
159	4,579	3,710	53,418	5,354	3,197	2,778	3,730	4,646	7,780	27,485
160	63,321	62,856	753,160	62,856	63,158	63,007	58,233	63,007	63,007	373,269
161	(41,621)	(41,510)	(490,160)	(40,047)	(40,323)	(40,347)	(36,998)	(40,365)	(40,509)	(238,589)
162	-	-	-	-	-	-	-	-	-	-
163	(3,899)	(3,159)	(45,345)	(4,559)	(2,589)	(2,365)	(3,176)	(3,956)	(6,813)	(23,459)
164	-	-	-	-	-	-	-	-	-	-
165	-	-	58	-	-	-	-	-	-	-
166	-	2,900	6,194	259	333	-	-	-	-	592
167	2,063	1,908	25,476	1,784	1,908	3,094	2,063	2,063	2,063	12,975
168	212	26	(47)	206	80	(725)	103	309	103	77

Line No.	Calendar			Six Months Ended						
	NOV-17	DEC-17	2017	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	June 2018
169	-	-	375	-	-	352	281	356	113	1,102
170	78	-	693	-	67	343	-	12	148	569
171	-	-	164	-	-	-	-	162	135	296
172	-	-	-	-	-	12	-	-	-	12
173	-	-	-	-	-	21	-	-	-	21
174	-	-	(90)	-	-	-	-	-	-	-
175	59,192	63,246	851,125	62,036	60,119	92,023	55,075	53,380	52,925	375,558
176	5,523	4,986	(1,286)	8,700	(1,246)	(23,740)	1,186	7,498	2,442	(5,160)
177	-	-	49	-	57	-	-	-	-	57
178	-	-	1,399	-	-	-	776	185	634	1,595
179	-	-	285	-	-	-	-	-	-	-
180	-	208	526	-	-	-	24	98	-	122
181	-	-	667	-	-	-	338	-	294	632
182	-	-	79	-	-	-	-	-	-	-
183	-	-	(12)	-	-	-	-	-	-	-
184	-	-	-	-	-	-	-	-	-	-
185	-	-	-	-	-	-	-	-	25	25
186	-	-	20	-	-	-	-	-	-	-
187	9,232	8,975	465,453	5,538	4,855	8,897	7,295	7,620	5,951	40,156
188	-	2,026	(179,616)	1,988	2,251	4,304	2,295	2,188	2,275	15,301
189	76,763	83,239	543,058	86,713	95,915	94,877	93,310	97,139	84,331	552,284
190	-	-	-	-	-	-	-	-	-	-
191	-	-	890	-	-	-	-	-	-	-
192	-	-	1,316	80	-	61	-	395	61	597
193	9,476	9,443	106,681	9,435	9,464	14,193	9,509	9,226	9,334	61,161
194	1,060	457	675	1,412	18	(3,786)	487	1,299	515	(54)
195	-	-	-	-	-	-	32	-	-	32
196	-	-	21	-	-	-	-	-	-	-
197	33	1,831	13,120	1,106	531	2,077	1,830	87	370	6,001
198	-	104	5,620	1,351	323	335	6,802	-	275	9,085
199	-	836	9,009	1,563	161	2,094	13,391	-	531	17,740
200	-	-	19	70	-	-	-	-	-	70
201	-	-	500	-	-	-	-	-	-	-
202	-	-	105	-	-	-	-	-	-	-
203	-	-	(11)	(37)	-	-	-	-	-	(37)
204	-	-	-	-	-	-	-	-	-	-
205	-	-	-	-	-	-	-	-	-	-
206	530	-	530	-	-	-	-	-	-	-
207	-	-	50	-	-	-	-	-	-	-
208	-	50	50	-	-	-	-	-	-	-
209	60	257	545	-	221	-	-	-	-	221
210	-	-	-	-	-	85	-	-	-	85
211	-	-	74	-	-	-	-	-	10	10
212	-	-	3,225	-	-	-	-	-	-	-
213	-	212	212	-	-	-	-	-	-	-
214	-	-	3,361	-	-	-	-	-	-	-
215	-	27	27	-	-	-	-	-	-	-
216	542	-	2,497	-	-	-	-	412	127	539
217	-	-	23,496	-	-	-	-	-	-	-
218	-	-	(23,496)	-	-	-	-	-	-	-
219	(16,143)	(5,867)	(194,903)	(9,382)	(31,796)	(6,413)	(14,769)	(29,539)	(14,681)	(106,579)
220	-	-	-	-	-	34	-	-	-	34
221	-	-	233	-	15	-	-	-	-	15
222	-	539	1,455	-	266	1,413	-	-	-	1,679
223	-	(110,000)	(42,000)	-	-	-	-	-	-	-
224	-	46	165	25	-	33	-	-	50	108
225	-	144	144	-	-	517	-	-	-	517
226	-	-	22	-	-	-	-	-	-	-
227	-	-	(12)	-	-	-	-	-	-	-
228	-	-	-	-	-	-	-	-	-	-
229	-	-	395	-	-	-	-	-	-	-
230	3,239	2,503	19,811	55	1,583	2,606	2,785	1,708	841	9,578
231	-	24,062	122,090	1,575	148	11,181	4,369	6,465	22,049	45,788
232	(1,538)	(2,325)	(20,145)	(1,511)	(1,588)	(1,653)	(1,555)	(1,501)	(1,528)	(9,337)
233	483	483	5,822	483	483	436	436	436	436	2,709
234	2,393	3,767	29,756	2,393	2,393	2,393	2,247	2,207	2,207	13,841
235	-	-	1,358	-	-	-	-	-	-	-
236	-	-	125	-	5	11	-	-	-	16
237	22,727	20,230	275,530	23,617	19,724	17,523	18,219	20,330	17,839	117,252
238	(4,205)	(74,825)	(140,288)	(6,377)	(2,417)	(3,560)	(1,592)	(3,673)	(1,560)	(19,179)
239	-	-	118	-	-	(5)	-	-	-	(8)
240	-	-	252	-	(3)	-	-	-	-	-
241	-	-	27	-	1	3	-	-	-	4
242	-	-	380	-	15	29	-	-	-	44
243	-	-	965	-	54	109	-	-	-	163
244	7,028	17,687	152,167	7,861	7,100	18,166	8,057	46,987	7,972	96,143
245	2,993	18,821	189,085	2,168	1,958	2,168	2,098	114,424	2,726	125,542
246	6,847	14,121	22,906	-	-	-	-	-	-	-
247	939	939	4,858	939	939	939	939	939	245	4,941
248	-	-	-	-	-	213	-	-	-	213
249	781	-	781	-	-	115	491	989	685	2,280
250	1,741	1,303	19,812	1,339	1,869	1,907	1,086	248	336	6,786
251	(9,036)	(24,030)	(177,965)	(5,262)	(4,764)	(10,818)	(5,335)	(88,856)	(4,278)	(119,314)
252	(103)	(394)	(497)	(148)	-	-	-	-	-	(148)

Line No.	Calendar			Six Months Ended						
	NOV-17	DEC-17	2017	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	June 2018
253	-	-	-	-	-	-	-	-	-	-
254	23,335	23,335	210,077	23,335	23,335	28,593	28,593	28,593	27,495	159,943
255	-	-	-	-	-	-	-	-	-	-
256	-	-	60	-	0	1	-	-	-	1
257	-	-	6	-	0	1	-	-	-	1
258	(1,128)	(1,003)	15,145	33,378	(1,004)	(753)	(834)	(1,001)	(2,751)	27,035
259	620	911	8,786	742	910	5,148	1,239	717	1,426	10,182
260	5,903	10,074	66,209	5,227	8,234	12,612	11,976	6,208	11,288	55,546
261	(618)	4,787	(2,756)	(580)	(511)	525	(389)	(617)	3,181	1,610
262	(20,581)	190,314	2,327,974	243,000	205,000	412,593	185,616	280,206	181,919	1,508,334
263	-	-	206	-	11	22	-	-	-	33
264	-	-	5	-	-	-	5	67	6	78
265	1,661	1,652	19,577	1,761	1,687	1,611	1,536	1,667	1,528	9,790
266	46,576	45,616	529,137	49,057	48,483	44,187	43,756	47,557	43,649	276,690
267	454	445	9,573	479	472	432	426	463	425	2,696
268	1,135	1,113	13,702	1,196	1,180	1,079	1,065	1,158	1,063	6,741
269	227	223	2,740	239	236	216	213	232	213	1,348
270	12,168	11,870	183,828	12,794	12,745	11,477	11,476	12,479	11,457	72,427
271	234	427	98,133	340	(83)	502	35	13	(3)	803
272	9,239	9,035	109,360	9,725	9,639	8,746	8,692	9,449	8,673	54,925
273	-	-	29	-	2	3	-	-	-	5
274	(948)	998	(1,280)	(1,062)	(629)	(4,273)	(297)	(876)	225	(6,912)
275	(16,723)	(16,253)	(407,632)	(16,786)	(14,445)	(16,107)	(15,986)	(15,368)	(15,759)	(94,451)
276	(3,691)	(3,649)	(21,094)	(2,483)	(7,584)	534	(2,269)	(4,424)	(2,793)	(19,019)
277	5,536	2,341	78,708	1,883	3,963	2,494	5,864	8,360	4,486	27,049
278	316	948	1,264	298	-	-	-	-	-	298
279	11,530	(109,863)	(1,340,245)	(140,000)	(119,000)	(239,129)	(107,333)	(162,138)	(105,147)	(872,747)
280	(26,271)	12,436	(51,782)	(19,695)	(35,320)	(27,115)	(2,815)	(14,559)	(19,934)	(119,438)
281	(11,960)	(11,960)	(98,645)	(11,960)	(11,960)	(15,010)	(15,010)	(15,010)	(14,373)	(83,323)
282	-	-	-	441	-	-	-	-	-	441
283	-	-	7,500	-	-	-	-	7,500	-	7,500
284	-	-	4,055	-	-	-	-	-	-	-
503,602	544,341	7,695,727		756,390	597,520	734,179	668,458	750,312	600,334	4,107,192
250,693	270,973	3,859,930		376,531	297,446	365,474	332,758	373,505	298,846	2,044,560

Atmos Energy Corporation
 Shared Services Expenses Allocated to Div 091
 For Calendar 2017 and Six Months Ended June 2018

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17
1	8210	Storage-Purification expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-
2	8210	Storage-Purification expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	-
3	8210	Storage-Purification expenses	05419	Misc Employee Expense	-	1,500	-	-	-	-	-	-	-	-
4	8230	Gas losses	06111	Contract Labor	-	-	-	-	-	-	-	6,062	-	-
5	8260	Storage-Rents	07487	COLI CSV & Premiums	-	-	-	-	-	-	-	-	-	-
6	8560	Mains expenses	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-	-	-
7	8560	Mains expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-
8	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	-	-	-	-	-	307	35	-	614	-
9	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-	-	-
10	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	-	788	1,747	4,004	17	1,263	47	-	691	165
11	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	-	(788)	(1,747)	(4,004)	(17)	(1,263)	(47)	-	(691)	(165)
12	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	-	-	-	-	-	153	(134)	(19)	102	(102)
13	8700	Distribution-Operation supervision and engineering	05413	Transportation	-	-	205	-	-	-	-	-	-	-
14	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	309	-
15	8700	Distribution-Operation supervision and engineering	05351	WAN/LAN/Internet Service	156	160	156	156	156	156	156	154	154	153
16	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	125	-	-	-	-	-	-	-	-	-
17	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	-	-	-	-	-	-	60,719	29,824	-
18	8740	Mains and Services Expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-
19	8740	Mains and Services Expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-
20	8740	Mains and Services Expenses	03004	Vehicle Expense	3,116	1,427	2,620	3,535	2,307	8,460	3,854	2,579	3,611	945
21	8740	Mains and Services Expenses	04302	Heavy Equipment	32	-	32	(17)	84	562	623	139	32	32
22	8740	Mains and Services Expenses	07443	Uniforms	-	-	-	-	-	-	-	-	-	-
23	8740	Mains and Services Expenses	05426	Safety Training	-	-	-	4	-	-	-	-	-	-
24	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	675	(8,197)	2,559	2,445	(544)	3,480	2,509	3,705	3,516	735
25	8740	Mains and Services Expenses	04301	Equipment Lease	152	152	120	120	120	120	120	120	120	120
26	8800	Distribution-Other expenses	06111	Contract Labor	90	7	-	-	-	-	-	-	-	-
27	8800	Distribution-Other expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-
28	8800	Distribution-Other expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-
29	8850	Distribution-Maintenance supervision and engineering	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-
30	8850	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-
31	8850	Distribution-Maintenance supervision and engineering	05413	Transportation	-	-	-	-	-	-	-	-	-	-
32	8850	Distribution-Maintenance supervision and engineering	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-
33	8850	Distribution-Maintenance supervision and engineering	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-
34	8850	Distribution-Maintenance supervision and engineering	05414	Lodging	-	-	-	-	-	-	-	-	-	-
35	8850	Distribution-Maintenance supervision and engineering	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-
36	8850	Distribution-Maintenance supervision and engineering	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-
37	8850	Distribution-Maintenance supervision and engineering	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-
38	8850	Distribution-Maintenance supervision and engineering	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-
39	8850	Distribution-Maintenance supervision and engineering	06121	Legal	-	-	-	-	-	-	-	-	-	-
40	6900	Maintenance of measuring and regulating station equipment-Industrial	02005	Non-Inventory Supplies	-	-	248	-	-	-	-	-	-	-
41	9010	Customer accounts-Operation supervision	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-
42	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	300,328	(943)	(104,340)	304,200	300,536	293,113	294,811	294,257	440,276	301,796
43	9010	Customer accounts-Operation supervision	07590	Misc General Expense	28,835	-	-	915	44,165	26,342	15,589	43,834	(132,601)	32,249
44	9010	Customer accounts-Operation supervision	05111	Postage/Delivery Services	-	-	-	20	-	-	-	-	-	-
45	9010	Customer accounts-Operation supervision	05413	Transportation	7,209	6,035	10,302	6,616	5,687	10,767	4,421	12,584	12,968	2,628
46	9010	Customer accounts-Operation supervision	06111	Contract Labor	-	-	-	-	140	-	-	-	-	-
47	9010	Customer accounts-Operation supervision	05411	Meals and Entertainment	3,057	4,610	5,724	7,288	5,411	10,403	4,423	5,248	9,526	2,799
48	9010	Customer accounts-Operation supervision	05414	Lodging	1,823	8,095	8,706	3,885	6,096	10,299	470	15,391	8,071	5,005
49	9010	Customer accounts-Operation supervision	05377	Cell phone equipment and accessories	173	21	-	124	-	41	49	-	-	-
50	9010	Customer accounts-Operation supervision	07499	Misc Employee Welfare Exp	28	92	-	238	102	710	491	3,980	2,520	(139)
51	9010	Customer accounts-Operation supervision	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-
52	9010	Customer accounts-Operation supervision	04040	Community Rel&Trade Shows	-	14	-	-	192	-	-	-	-	-
53	9010	Customer accounts-Operation supervision	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-
54	9010	Customer accounts-Operation supervision	05010	Office Supplies	83	139	62	161	34	127	104	59	17	33
55	9010	Customer accounts-Operation supervision	05420	Employee Development	4,045	8,315	-	(2,790)	655	2,962	255	6,293	1,885	71
56	9010	Customer accounts-Operation supervision	05312	Long Distance	-	-	-	-	15	-	-	53	-	-
57	9010	Customer accounts-Operation supervision	07421	Service Awards	-	-	-	-	-	-	-	-	-	-
58	9010	Customer accounts-Operation supervision	05421	Training	199	-	-	-	-	-	-	-	-	-
59	9010	Customer accounts-Operation supervision	06112	Collection Fees	-	-	-	-	-	(100)	-	-	-	-
60	9010	Customer accounts-Operation supervision	05412	Spousal & Dependent Travel	9	-	-	-	-	424	458	2,894	1,050	(370)
61	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	2,451	2,477	4,062	2,483	2,182	2,315	2,249	2,206	3,083	811
62	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	376	15	(809)	(56)	252	284	80	307	(1,030)	(230)
63	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-
64	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	1,486,228	1,475,418	2,069,971	1,344,722	1,344,286	1,365,222	1,342,388	1,318,991	2,032,917	1,373,785
65	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	163,463	(16,203)	(530,656)	(8,815)	201,534	145,584	55,015	184,981	(584,474)	142,028
66	9030	Customer accounts-Customer records and collections expenses	07590	Misc General Expense	178	-	86	-	-	-	-	-	-	-
67	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	(30)	15	-	7	-	-	-	-	-	-
68	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	1,402	8,016	1,405	1,899	1,442	3,817	873	5,629	4,583	1,352
69	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	4,766	1,058	1,694	4,784	3,777	4,055	6,939	5,833	4,203	1,386
70	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	920	1,899	6,578	2,246	6,018	3,597	388	11,451	4,201	5,523
71	9030	Customer accounts-Customer records and collections expenses	04562	Building Maintenance	-	-	-	-	-	-	-	-	-	-
72	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	7,173	6,844	7,071	7,997	8,166	8,784	9,429	9,431	9,952	8,864
73	9030	Customer accounts-Customer records and collections expenses	05377	Cell phone equipment and accessories	32	-	-	-	-	-	-	-	-	500
74	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	6	-	623	73	34	6	1,367	653	3,687	(614)
75	9030	Customer accounts-Customer records and collections expenses	05415	Membership Fees	696	174	-	-	179	-	-	-	75	-
76	9030	Customer accounts-Customer records and collections expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	-
77	9030	Customer accounts-Customer records and collections expenses	04201	Software Maintenance	-	-	-	-	-	50	-	-	-	-
78	9030	Customer accounts-Customer records and collections expenses	05424	Books & Manuals	-	-	133	-	-	-	-	-	-	-
79	9030	Customer accounts-Customer records and collections expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-
80	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	-	381	687	335	55	490	181	284	767	88
81	9030	Customer accounts-Customer records and collections expenses	05420	Employee Development	6,175	-	880	1,200	995	-	3,825	655	12,800	-
82	9030	Customer accounts-Customer records and collections expenses	05312	Long Distance	-	-	-	20	-	-	-	-	-	-
83	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	1,449	-	-	-	-	-	1	-	-	455
84	9030	Customer accounts-Customer records and collections expenses	04130	Bank Service Charge	46,956	-	14,016	46,377	5,558	6,879	11,348	6,689	7,173	27,178

Atmos Energy Corporation
 Shared Services Expenses Allocated to Div 091
 For Calendar 2017 and Six Months Ended June 2018

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17
85	9030	Customer accounts-Customer records and collections expenses	05416	Club Dues - Nondeductible	107	-	-	-	-	-	-	45	-	-
86	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	-	-	-	-	-	-	-	3,000,000	(3,000,000)	-
87	9100	Customer service-Miscellaneous customer service	05413	Transportation	-	-	16	-	-	-	-	-	-	-
88	9100	Customer service-Miscellaneous customer service	06111	Contract Labor	10,825	-	-	-	-	-	-	-	-	-
89	9100	Customer service-Miscellaneous customer service	05411	Meals and Entertainment	-	-	16	-	-	-	-	-	-	-
90	9100	Customer service-Miscellaneous customer service	05414	Lodging	-	-	112	-	-	-	-	-	-	-
91	9100	Customer service-Miscellaneous customer service	05420	Employee Development	-	-	-	-	-	-	-	-	-	3,588
92	9100	Customer service-Miscellaneous customer service	04145	Printing/Slides/Graphics	-	-	-	-	-	-	-	119	-	-
93	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-	-	-	5,000	-	-	-
94	9120	Sales-Demonstrating and selling expenses	04201	Software Maintenance	-	-	-	-	-	-	-	-	472	-
95	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	3,192	80	-	-
96	9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	-	-	-	-	32	74	-	-	-
97	9120	Sales-Demonstrating and selling expenses	04122	Annual Report Design, Printing & Dist.	-	-	-	-	-	-	-	410	-	-
98	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	-	-	704	-	-	-	-	-	-	-
99	9160	Sales-Miscellaneous sales expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-
100	9160	Sales-Miscellaneous sales expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-
101	9160	Sales-Miscellaneous sales expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	-
102	9200	A&G-Administrative & general salaries	01000	Non-project Labor	3,879,921	8,503,678	5,315,997	3,564,843	3,529,483	3,603,992	3,915,395	3,564,258	5,473,243	3,873,946
103	9200	A&G-Administrative & general salaries	01001	Capital Labor	171,090	141,281	254,637	169,212	187,577	183,470	153,445	170,472	309,959	119,504
104	9200	A&G-Administrative & general salaries	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-	-	-
105	9200	A&G-Administrative & general salaries	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-	-	-
106	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	28,367	73,626	104,607	74,957	100,772	84,900	58,424	75,555	127,391	54,828
107	9200	A&G-Administrative & general salaries	01002	Capital Labor Transfer In	(63,771)	(128,804)	(203,088)	(155,747)	(169,394)	(173,505)	(137,505)	(149,088)	(273,049)	(93,555)
108	9200	A&G-Administrative & general salaries	01012	Capital Labor Transfer Out	(35,686)	(86,103)	(156,157)	(88,423)	(118,955)	(94,864)	(74,818)	(96,938)	(164,302)	(80,776)
109	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	391,515	21,408	(1,336,207)	5,211	520,582	390,203	219,471	473,514	(1,582,754)	443,655
110	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	(4,366,083)	(5,668,400)	(9,094,461)	(3,857,672)	(4,925,893)	(6,936,365)	(4,375,177)	(6,121,063)	(4,763,157)	(6,913,072)
111	9200	A&G-Administrative & general salaries	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-
112	9200	A&G-Administrative & general salaries	05413	Transportation	-	-	-	-	-	-	-	-	133	-
113	9200	A&G-Administrative & general salaries	06111	Contract Labor	1,575	20,130	21,650	1,650	56,824	31,113	7,799	(20,428)	11,704	-
114	9200	A&G-Administrative & general salaries	05411	Meals and Entertainment	-	-	-	-	-	-	-	124	-	-
115	9200	A&G-Administrative & general salaries	05414	Lodging	-	-	-	-	-	-	848	-	-	-
116	9200	A&G-Administrative & general salaries	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-
117	9200	A&G-Administrative & general salaries	05427	Technical (Job Skills) Training	-	-	-	-	2,007	10,340	-	-	-	-
118	9200	A&G-Administrative & general salaries	05424	Books & Manuals	-	-	-	-	-	-	-	-	-	-
119	9200	A&G-Administrative & general salaries	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	-
120	9200	A&G-Administrative & general salaries	05420	Employee Development	-	-	-	-	-	-	-	-	-	-
121	9200	A&G-Administrative & general salaries	04018	Safety	-	-	-	-	-	-	-	-	-	-
122	9210	A&G-Office supplies & expense	07590	Misc General Expense	1,428	4,435	(93,704)	10,239	42,635	(10,751)	4,241	1,463	184,202	(229,371)
123	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	(1,230)	17,486	16,074	18,921	10,217	11,442	15,084	11,908	12,893	15,437
124	9210	A&G-Office supplies & expense	07510	Association Dues	-	-	-	2,500	71,975	-	-	7,671	51,256	-
125	9210	A&G-Office supplies & expense	05413	Transportation	32,812	46,721	42,545	59,525	75,468	57,936	50,886	68,333	89,702	33,852
126	9210	A&G-Office supplies & expense	06111	Contract Labor	294,754	248,858	266,455	355,652	309,030	345,877	212,630	184,224	399,603	131,294
127	9210	A&G-Office supplies & expense	05364	Cellular, radio, pager charges	30,839	32,742	25,837	32,535	33,946	29,687	34,010	34,250	35,731	32,553
128	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	42,989	54,504	25,421	45,901	53,947	37,468	42,098	18,420	39,949	47,760
129	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	31,103	47,301	58,347	62,264	60,676	70,138	63,602	61,377	81,488	58,415
130	9210	A&G-Office supplies & expense	04070	Insurance-Other	-	-	-	-	-	-	-	-	-	-
131	9210	A&G-Office supplies & expense	05414	Lodging	16,503	27,068	23,424	30,988	50,134	53,240	40,417	41,971	67,944	32,580
132	9210	A&G-Office supplies & expense	04582	Building Maintenance	77,465	60,209	140,171	57,669	68,424	81,543	59,369	68,613	92,654	51,946
133	9210	A&G-Office supplies & expense	04590	Utilities	15,213	11,499	15,495	13,794	14,979	14,100	17,847	20,160	18,719	21,961
134	9210	A&G-Office supplies & expense	05376	Cell service for data uses	2,408	2,394	3,191	2,613	2,601	2,232	2,640	2,466	2,835	2,708
135	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	4,754	4,319	3,199	(167)	7,876	5,640	5,461	5,086	4,167	6,206
136	9210	A&G-Office supplies & expense	05331	WAN/LAN/Internet Service	92,003	87,644	101,203	75,771	80,633	84,073	77,941	48,920	62,746	54,710
137	9210	A&G-Office supplies & expense	04044	Advertising	3,412	10,132	8,120	295	9,567	8,288	-	8,288	12,779	8,433
138	9210	A&G-Office supplies & expense	04581	Building Lease/Rents	-	-	-	-	-	-	-	-	-	-
139	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	19,908	26,207	15,721	28,272	20,437	25,000	38,926	33,267	39,979	21,286
140	9210	A&G-Office supplies & expense	05427	Technical (Job Skills) Training	13,960	-	875	31,770	6,847	6,645	2,074	4,965	5,941	146
141	9210	A&G-Office supplies & expense	05415	Membership Fees	73,075	2,802	3,384	30,411	5,388	5,785	32,813	30,946	82,702	9,340
142	9210	A&G-Office supplies & expense	03004	Vehicle Expense	753	210	97	246	93	74	70	75	18	165
143	9210	A&G-Office supplies & expense	04201	Software Maintenance	1,386,513	1,373,552	1,367,403	1,442,034	1,455,706	1,563,072	1,171,876	1,527,032	1,285,675	1,607,989
144	9210	A&G-Office supplies & expense	05424	Books & Manuals	14,138	10,548	26,896	3,354	7,046	(16,895)	18,590	5,970	145,039	4,822
145	9210	A&G-Office supplies & expense	05428	Computer Skills & Systems Training	-	-	-	-	708	-	-	-	22	3,043
146	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	5,638	6,363	27,968	13,486	8,140	7,476	18,679	2,030	979	1,340
147	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	3,837	1,978	-	3,000	3,287	-	-	1,348	-	11,845
148	9210	A&G-Office supplies & expense	02005	Non-inventory Supplies	27,450	46,530	27,602	8,818	22,340	18,382	8,205	25,575	4,821	4,610
149	9210	A&G-Office supplies & expense	04302	Heavy Equipment	-	-	-	603	1,770	-	45	-	1,925	-
150	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	7,889	23,215	28,560	11,931	11,749	15,357	4,297	6,350	23,516	38,038
151	9210	A&G-Office supplies & expense	05010	Office Supplies	67,850	28,976	19,779	64,539	22,013	30,298	65,775	24,564	24,737	70,097
152	9210	A&G-Office supplies & expense	04212	IT Equipment	125,993	129,001	121,829	126,385	121,159	116,227	118,949	142,164	136,689	153,511
153	9210	A&G-Office supplies & expense	05316	Telecom Maintenance & Repair	39,945	30,361	18,062	45,535	45,682	45,927	44,770	24,407	44,690	46,248
154	9210	A&G-Office supplies & expense	05420	Employee Development	21,996	35,211	48,397	18,738	13,846	88,051	55,463	28,957	26,569	8,602
155	9210	A&G-Office supplies & expense	05312	Long Distance	1,793	2,545	2,524	2,605	2,129	2,120	1,831	1,853	2,286	1,427
156	9210	A&G-Office supplies & expense	07421	Service Awards	-	-	-	-	-	-	-	-	-	2,050
157	9210	A&G-Office supplies & expense	05390	Audio Conference	1,259	1,287	3,843	4,328	2,331	3,198	2,979	2,733	3,287	3,490
158	9210	A&G-Office supplies & expense	07443	Uniforms	430	150	-	-	-	310	150	1,373	150	277
159	9210	A&G-Office supplies & expense	04140	Analyst Activities	-	-	895	-	895	469	8	-	450	-
160	9210	A&G-Office supplies & expense	04122	Annual Report Design, Printing & Dist.	35,765	27,447	-	-	950	20,643	2,102	2,153	31,010	-
161	9210	A&G-Office supplies & expense	05421	Training	20,312	12,216	26,670	19,573	14,945	7,844	6,654	12,922	42,317	7,477
162	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	411	1,066	278	359	93	84				

Atmos Energy Corporation
Shared Services Expenses Allocated to Div 091
For Calendar 2017 and Six Months Ended June 2018

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17
169	9210	A&G-Office supplies & expense	07490	SERP Capitalized	-	-	-	-	-	-	-	-	702	45
170	9210	A&G-Office supplies & expense	06116	Bill Print Fees	51,565	-	-	-	-	-	-	-	-	-
171	9210	A&G-Office supplies & expense	05410	Misc - Nondeductible	-	-	-	-	-	-	-	-	-	-
172	9210	A&G-Office supplies & expense	07495	Employee Broadcast and Publication	22,348	11,684	46,151	14,381	57,740	29,875	25,264	56,801	9,896	18,049
173	9210	A&G-Office supplies & expense	05417	Club Dues - Deductible	1,525	2,000	1,000	-	-	66	254	10,516	-	-
174	9210	A&G-Office supplies & expense	02001	Inventory Materials	2,972	5,137	34,351	4,818	11,942	9,665	9,803	6,345	11,588	8,514
175	9210	A&G-Office supplies & expense	06121	Legal	-	-	-	-	-	-	-	-	-	-
176	9210	A&G-Office supplies & expense	09345	Taxes Other Than Inc Tax	-	-	-	-	-	-	-	-	-	-
177	9210	A&G-Office supplies & expense	04065	Offsite Storage	1,468	2,831	2,837	1,041	2,671	2,707	833	2,301	2,498	2,218
178	9210	A&G-Office supplies & expense	05314	Toll Free Long Distance	9,889	11,323	11,463	12,296	9,282	10,890	10,803	9,947	10,977	11,438
179	9210	A&G-Office supplies & expense	02006	Purchasing Card Charges	1,053	-	-	-	-	-	100	(100)	-	(2,155)
180	9210	A&G-Office supplies & expense	05430	Gas Supplies Services	-	-	-	-	-	-	13,472	-	34,282	-
181	9210	A&G-Office supplies & expense	05429	Work Environment Training	-	-	3,215	-	-	725	-	2,045	-	-
182	9210	A&G-Office supplies & expense	05425	Regulatory Compliance Training	-	-	-	-	-	-	-	-	756	-
183	9210	A&G-Office supplies & expense	05416	Club Dues - Nondeductible	40	40	20	-	20	-	40	-	40	140
184	9210	A&G-Office supplies & expense	04120	News/Blast Fax/Mail List	-	-	-	-	-	17,989	-	-	-	-
185	9210	A&G-Office supplies & expense	04041	Gas Light Relight Program	(40,000)	-	-	-	-	-	-	-	-	-
186	9210	A&G-Office supplies & expense	04112	Board Meeting Expenses	-	-	-	-	-	-	342	174	-	-
187	9210	A&G-Office supplies & expense	01200	Other Benefits Load	-	-	-	-	-	-	-	-	-	-
188	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkng Inst	-	-	-	-	-	-	-	-	-	-
189	9230	A&G-Outside services employed	05111	Postage/Delivery Services	-	-	-	-	7,690	(7,690)	-	-	98	-
190	9230	A&G-Outside services employed	05413	Transportation	843	-	3,501	1,907	2,298	-	-	-	-	-
191	9230	A&G-Outside services employed	06111	Contract Labor	689,050	814,166	786,042	853,566	781,491	907,924	581,130	851,962	2,048,318	788,422
192	9230	A&G-Outside services employed	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-	-	-	-
193	9230	A&G-Outside services employed	05310	Monthly Lines and service	-	-	-	-	-	-	-	-	-	-
194	9230	A&G-Outside services employed	05411	Meals and Entertainment	-	-	-	-	-	192	-	-	-	-
195	9230	A&G-Outside services employed	04201	Software Maintenance	7,821	-	-	89,590	2,265	-	5,482	64,724	-	15,541
196	9230	A&G-Outside services employed	05424	Books & Manuals	-	-	-	-	-	-	-	-	18,306	-
197	9230	A&G-Outside services employed	05010	Office Supplies	-	-	-	-	-	-	-	-	2,432	-
198	9230	A&G-Outside services employed	07421	Service Awards	-	-	-	-	-	-	-	228	199	-
199	9230	A&G-Outside services employed	05421	Training	9,875	-	-	-	-	-	-	-	1,538	-
200	9230	A&G-Outside services employed	06121	Legal	724	9,465	1,238	14,318	3,472	17,957	68,306	5,325	22,833	9,501
201	9230	A&G-Outside services employed	04065	Offsite Storage	-	-	-	-	-	-	-	-	-	-
202	9230	A&G-Outside services employed	05430	Gas Supplies Services	-	-	-	-	80,000	-	-	-	-	-
203	9240	A&G-Property insurance	04069	Blueflame Property Insurance	23,326	23,326	19,532	19,532	19,532	19,532	19,532	19,532	19,532	19,532
204	9240	A&G-Property insurance	04201	Software Maintenance	36,534	-	-	-	-	-	-	-	-	-
205	9250	A&G-Injuries & damages	04070	Insurance-Other	7,866	7,815	7,815	7,864	7,858	7,858	7,858	7,858	26,232	7,234
206	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	86	-	-	-	-	-	-	-	-	-
207	9250	A&G-Injuries & damages	01221	Workers Comp Benefits Load	12,563	10,970	11,738	10,427	11,866	11,655	11,690	11,765	11,299	12,336
208	9250	A&G-Injuries & damages	01208	Workers Comp Benefits Variance	175	5,472	(5,835)	2,173	668	(5,324)	995	6,856	27,787	5,629
209	9250	A&G-Injuries & damages	05418	Settlement	-	-	-	-	-	-	-	-	-	-
210	9250	A&G-Injuries & damages	07119	Insurance - D&O	143,942	143,942	143,942	143,942	143,942	143,942	149,604	149,604	149,604	149,604
211	9250	A&G-Injuries & damages	07121	Insurance - Public Liability	1,497,452	1,497,452	1,376,763	1,447,869	1,490,369	1,490,369	1,490,369	1,490,369	1,490,369	1,412,761
212	9250	A&G-Injuries & damages	07115	Insurance Reserve	-	-	(2,000,000)	-	-	(1,000,000)	-	800,000	500,000	-
213	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	646	-	-	-	-	-	-	-	-	-
214	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	151	-	-	-	-	-	-	-	-	-
215	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	1,531	-	-	-	-	-	-	-	-	-
216	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	3,933	-	-	-	-	-	-	-	-	-
217	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	267,658	(244,043)	1,246,539	277,664	1,436,035	(190,079)	1,427,343	99,806	33,288	243,240
218	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	117,213	(368,061)	118,073	121,164	2,728,018	109,889	371,535	16,387	1,631	136,268
219	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	8,969	13,224	11,661	11,284	27,188	10,415	31,938	-	-	10,762
220	9260	A&G-Employee pensions and benefits	07467	COLI CSV & Premiums	(9,747)	(9,747)	(9,747)	(18,422)	(18,422)	(18,422)	(33,052)	(274,110)	(33,052)	(31,613)
221	9260	A&G-Employee pensions and benefits	07486	Rabbi Trust Gain/Loss	651,998	(7,340)	(599,729)	(41,553)	(10,516)	(74,961)	(42,564)	(12,018)	(86,730)	(39,287)
222	9260	A&G-Employee pensions and benefits	05413	Transportation	-	-	-	-	-	-	-	-	-	-
223	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	-	4,362	8,393	12,259	2,686	8,157	4,697	-	8,246	3,692
224	9260	A&G-Employee pensions and benefits	07489	NQ Retirement Cost	854,055	831,783	836,048	834,274	860,523	836,139	841,340	885,676	3,496,135	678,959
225	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	211	-	-	-	-	-	-	-	-	-
226	9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	13	-	-	-	-	-	-	-	-	-
227	9260	A&G-Employee pensions and benefits	01261	HSA Benefits Variance	102,663	(5,690)	(5,395)	(5,074)	(5,541)	(3,295)	(5,817)	(6,271)	(6,101)	(6,767)
228	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	(59,240)	8,416	37,240	11,192	1,464	4,180	3,472	1,924	42,120	(2,688)
229	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	10,409	128,279	29,370	70,601	13,039	25,886	22,144	18,478	37,381	51,372
230	9260	A&G-Employee pensions and benefits	01267	Life Benefits Variance	(2,403)	(5,172)	2,565	5,720	2,118	(25,060)	2,849	2,543	118,756	(3,123)
231	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	1,247,000	1,098,000	4,154,362	1,311,556	1,189,608	(984,059)	2,853,842	-	303,914	822,000
232	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	782	-	-	-	-	-	-	-	-	-
233	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	62,817	54,850	58,688	52,135	59,430	58,275	58,449	58,823	56,494	67,847
234	9260	A&G-Employee pensions and benefits	01261	Medical Benefits Load	1,130,826	992,781	1,062,257	943,644	1,075,687	1,054,780	1,057,927	1,084,701	1,022,537	1,215,084
235	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	24,991	21,940	23,475	20,854	23,772	23,310	23,380	23,529	22,598	12,336
236	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	31,238	27,425	29,344	26,067	29,715	29,138	29,224	29,412	28,247	30,840
237	9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	6,248	5,485	5,869	5,214	5,943	5,828	5,845	5,882	5,649	6,168
238	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	374,859	329,099	352,130	312,810	356,581	349,651	350,694	352,940	338,963	271,389
239	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	256,154	224,884	240,622	213,754	243,664	238,928	239,641	241,176	231,624	197,374
240	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	224,918	197,459	211,278	187,686	213,949	209,791	210,416	211,764	203,377	228,214
241	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	387	-	-	-	-	-	-	-	-	-
242	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	1,389	(3,536)	7,793	11,668	7,149	(32,211)	8,130	7,706	(21,111)	(9,922)
243	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(17,839)	(15,018)	(30,878)	(2,197)	(38,911)	(29,494)	(28,982)	(34,444)	(21,003)	13,041
244	9260	A&G-Employee pensions and benefits	01258	ESOP Benefits Variance	2,667	(4,376)	11,179	28,077	11,325	(21,934)	(14,407)	(6,073)	(12,357)	(9,972)
245	9260	A&G-Employee pensions and benefits	04145	Printing/Slides/Graphics	-	-	-	-	-	-	-	-	129	-
246	9260	A&G-Employee pensions and benefits	07421	Service Awards	9,997	11,945	8,568	5,980	2,895	10,519	22,897	3,053	7,984	7,341
247	9260	A&G-Employee pensions and benefits	07443	Uniforms	-	99	-	-	-	-	-	-	-	-
248	9260	A&G-Employee pensions and benefits	07488	COLI Loan Interest	83,001	83,001	83,001	83,866	83,866	83,866	85,594	85,688	85,594	86,059
249	9260	A&G-Employee pensions and benefits	01252	Medical Benefits Variance	(17,901)	9,903	(105,976)	46,392	59,215	285,661	166,262	(115,975)	(189,074)	(263,032)
250	9260	A&G-Employee pensions and benefits	07447	Education Assistance Program	25,677	9,100	10,290	7,545	37,248	22,235	15,967	18,592	8,177	13,936
251	9260	A&G-Employee pensions and benefits	07453	Exec Compensation-Other	27	27	27	27	50	27	-	54	27	27
252	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	2,364	309

Atmos Energy Corporation
Shared Services Expenses Allocated to Div 091
For Calendar 2017 and Six Months Ended June 2018

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17
253	9302	Miscellaneous general expenses	05111	Postage/Delivery Services	51	51	250	27	133	462	298	164	217	365
254	9302	Miscellaneous general expenses	07510	Association Dues	3,450	3,450	3,450	3,450	3,450	3,450	3,450	6,382	3,745	3,450
255	9302	Miscellaneous general expenses	05413	Transportation	639	537	1,448	3,195	3,043	1,996	2,437	4,254	3,678	1,766
256	9302	Miscellaneous general expenses	06111	Contract Labor	2,940	37,674	13,591	6,695	6,885	10,085	38,647	4,912	6,341	8,720
257	9302	Miscellaneous general expenses	05411	Meals and Entertainment	2,242	471	6,131	418	(4,717)	911	1,916	1,444	374	365
258	9302	Miscellaneous general expenses	05414	Lodging	-	303	762	-	1,282	338	5,879	1,340	134	711
259	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	26,521	-	-	-
260	9302	Miscellaneous general expenses	05415	Membership Fees	605	175	250	119	1,988	1,070	130	-	554	-
261	9302	Miscellaneous general expenses	04201	Software Maintenance	6,442	28,219	5,037	12,121	2,959	32,468	5,543	32,922	5,591	2,796
262	9302	Miscellaneous general expenses	05424	Books & Manuals	507	508	3,613	4,474	2,571	2,038	4,797	-	-	3,909
263	9302	Miscellaneous general expenses	02005	Non-Inventory Supplies	-	93	-	-	228	6	-	-	-	-
264	9302	Miscellaneous general expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	64	-
265	9302	Miscellaneous general expenses	05010	Office Supplies	154	-	-	-	-	-	-	-	-	-
266	9302	Miscellaneous general expenses	05420	Employee Development	512	-	-	-	2,739	1,375	1,070	41	798	-
267	9302	Miscellaneous general expenses	05312	Long Distance	-	-	-	-	9	-	-	-	-	-
268	9302	Miscellaneous general expenses	04145	Printing/Slides/Graphics	-	41,938	(79)	-	-	-	-	-	-	-
269	9302	Miscellaneous general expenses	04135	Reimbursement of Fraud Payments	(37)	-	-	-	-	122	312	(92)	-	-
270	9302	Miscellaneous general expenses	04140	Analyst Activities	4,009	(84)	2,584	3,763	-	2,021	3,729	-	1,996	3,619
271	9302	Miscellaneous general expenses	05421	Training	-	-	-	-	-	373	-	-	-	-
272	9302	Miscellaneous general expenses	05412	Spousal & Dependent Travel	-	-	-	-	576	-	1,617	-	-	-
273	9302	Miscellaneous general expenses	04141	Web Site	1,302	76	664	666	641	-	641	641	641	641
274	9302	Miscellaneous general expenses	04125	Proxy Solicitation Exp	203,787	34,259	8,620	1,102	830	830	-	1,661	830	8,775
275	9302	Miscellaneous general expenses	04127	Tr & Reg of Bonds/Debt Fee	102,417	106,080	31,500	42,500	147,029	27,292	78,091	83,755	31,929	132,683
276	9302	Miscellaneous general expenses	04111	Director's Fees	260,013	41,789	(37,880)	253,099	-	-	258,559	-	-	280,849
277	9302	Miscellaneous general expenses	04126	Transfer Agent Administration	4,778	10,620	12,003	4,690	4,992	11,797	-	9,483	11,206	4,174
278	9302	Miscellaneous general expenses	06121	Legal	-	-	-	-	-	-	612	-	-	-
279	9302	Miscellaneous general expenses	04129	NYSE Fees & Exps	-	141,611	111	111	10,366	(10,142)	-	111	111	111
280	9302	Miscellaneous general expenses	04120	NewsWire/Blast Fax/Mail List	1,243	2,068	(6)	306	2,442	-	294	2,913	-	588
281	9302	Miscellaneous general expenses	04113	Directors Retirement Expenses	-	-	2,971,897	-	-	171,375	(38)	-	172,261	-
282	9302	Miscellaneous general expenses	04121	Inv Relations/Bnkg Inst	-	-	-	57,500	-	-	-	-	-	-
283	9302	Miscellaneous general expenses	04124	Fin Notice & Qtrly Rpt	-	-	-	-	-	-	-	-	-	-
284	9310	A&G-Rents	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-
285	9310	A&G-Rents	05413	Transportation	-	-	-	-	-	-	-	-	-	-
286	9310	A&G-Rents	05111	Contract Labor	6,401	5,091	6,945	6,231	6,504	6,137	5,968	5,946	22,047	7,197
287	9310	A&G-Rents	04582	Building Maintenance	28,735	64,950	55,432	102,595	70,104	(94,596)	21,560	44,489	195,844	22,957
288	9310	A&G-Rents	04590	Utilities	17,637	4,888	14,112	3,790	16,305	6,256	6,141	14,648	15,827	17,773
289	9310	A&G-Rents	04581	Building Lease/Rents	527,440	526,583	513,192	513,201	512,070	446,953	514,653	514,452	663,581	513,060
290	9310	A&G-Rents	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-
291	9310	A&G-Rents	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-	-	-
292	9310	A&G-Rents	04201	Software Maintenance	1,978	2,027	2,004	2,008	1,867	1,897	1,871	1,178	2,590	1,889
293	9310	A&G-Rents	05010	Office Supplies	33	40	28	55	17	16	162	14	-	102
294	9310	A&G-Rents	04065	Offsite Storage	-	-	-	-	-	-	-	-	-	-
295	9320	A&G-Maintenance of general plant	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-
296	9320	A&G-Maintenance of general plant	05413	Transportation	-	-	-	-	-	-	-	-	-	-
297	9320	A&G-Maintenance of general plant	06111	Contract Labor	(3,992)	-	-	-	-	-	-	-	-	-
298	9320	A&G-Maintenance of general plant	04562	Building Maintenance	2,767	2,637	1,736	920	5,571	6,068	871	3,187	21,802	1,593
299	9320	A&G-Maintenance of general plant	04201	Software Maintenance	1,737	2,516	4,527	2,240	10,389	4,352	14,169	3,567	10,059	4,055
300	9320	A&G-Maintenance of general plant	04212	IT Equipment	1,033	2,651	1,929	207	1,594	453	1,905	964	940	829
301	9320	A&G-Maintenance of general plant	04065	Offsite Storage	15,727	-	34,033	19,478	16,077	17,820	17,046	15,884	19,051	16,260
Shared Services Expenses					13,633,936	14,086,661	11,127,411	12,282,784	15,701,698	6,079,628	14,929,378	12,365,223	12,387,318	8,820,513
Shared Services Costs Allocated to Div091 Based on Customer Count Allocation Factor					374,662	327,314	381,479	332,822	385,014	356,909	325,436	339,968	340,132	333,236
Shared Services Costs Allocated to Div091 Based on Composite Allocation Factor					1,100,393	1,146,616	1,013,194	989,923	1,283,800	424,282	1,250,905	600,182	1,228,518	649,596
					1,475,056	1,473,930	1,394,643	1,322,744	1,668,814	781,191	1,576,341	940,151	1,568,649	982,832
Shared Services Costs Allocated to Div091 then Allocated to KY based on Customer Count Allocation Factor					194,375	169,811	197,911	172,668	199,745	185,164	168,836	176,375	176,460	171,683
Shared Services Costs Allocated to Div091 then Allocated to KY based on Composite Allocation Factor					552,948	576,175	509,115	497,436	645,110	213,202	628,580	301,592	617,330	323,369
					747,322	745,985	707,026	670,104	844,855	398,366	797,416	477,967	793,790	495,052

Line No.	Calendar			Six Months Ended						
	NOV-17	DEC-17	2017	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	June 2018
1	-	-	-	-	-	-	-	-	-	-
2	-	440	440	-	-	-	-	-	-	-
3	-	-	1,500	-	-	-	-	-	-	-
4	-	-	6,062	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	10,026	(3,044)	-	-	6,983
7	-	-	-	-	-	1,671	(2,584)	913	-	0
8	(10)	-	945	-	-	-	-	129	316	445
9	-	-	-	-	-	55,760	8,231	1,618	-	65,610
10	-	-	8,722	-	-	-	748	-	-	748
11	-	-	(8,722)	-	-	-	(748)	-	-	(748)
12	-	-	0	-	-	9,293	(6,824)	(1,593)	(718)	158
13	-	-	205	-	-	-	-	10	-	10
14	-	-	309	840	-	14	-	1,232	3,996	6,082
15	153	422	2,131	147	147	149	147	147	147	864
16	-	-	125	33	-	-	-	-	-	33
17	21,725	-	112,267	104,073	686	(4,047)	-	-	-	100,712
18	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-
20	2,216	(851)	33,819	9,234	1,706	2,093	2,145	2,103	476	17,758
21	32	32	1,583	32	32	641	200	1,376	188	2,470
22	-	-	-	-	-	-	-	-	-	-
23	-	-	4	-	-	-	-	-	-	-
24	3,493	3,735	18,113	(1,172)	3,235	2,931	(7,751)	3,582	4,016	4,841
25	120	120	1,508	120	120	120	120	120	120	722
26	-	-	97	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-
28	37	-	37	-	-	-	-	-	-	-
29	-	-	-	-	-	22,740,273	1,752,455	(42,138)	(158,863)	24,291,727
30	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	2,726	(2,726)	-	-	-
32	-	-	-	-	-	28,646	(28,646)	-	-	-
33	-	-	-	-	-	452	(452)	-	-	-
34	-	-	-	-	-	955	(955)	-	-	-
35	-	-	-	-	-	-	-	-	-	-
36	-	-	-	-	-	1,769	(1,769)	-	-	-
37	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	-	-
39	-	-	-	-	-	-	372,721	93,443	(78,487)	387,676
40	-	-	248	-	-	-	-	-	-	-
41	304,279	303,741	3,887,270	299,364	296,508	445,474	293,484	288,695	277,456	1,900,982
42	31,297	14,945	288	42,717	(1,857)	(118,484)	13,800	41,868	8,815	(13,142)
43	-	-	20	-	74	-	-	-	-	74
44	-	-	-	30	-	-	-	-	-	30
45	4,193	4,635	88,045	1,261	4,324	6,713	8,672	8,435	10,589	39,995
46	-	72	211	20	20	-	-	31	-	71
47	9,035	7,667	75,190	3,910	4,027	10,827	4,957	6,388	9,253	39,362
48	3,374	1,818	73,033	2,224	1,509	4,638	4,498	14,805	5,710	33,383
49	-	-	407	-	-	-	-	-	-	-
50	1,284	1,259	10,563	2,343	1,950	137	-	571	1,807	6,808
51	260	-	260	-	-	-	-	-	-	-
52	-	-	206	-	-	-	406	240	-	646
53	-	65	65	-	-	-	-	-	-	-
54	473	25	1,315	327	458	147	-	182	-	1,114
55	-	-	21,690	-	295	219	655	655	2,199	4,023
56	-	-	68	-	5	-	-	-	-	5
57	-	-	-	-	-	-	-	-	1,793	1,793
58	-	-	199	-	-	-	1,488	-	-	1,488
59	-	-	(100)	-	-	-	-	-	-	-
60	-	4,226	8,690	-	-	-	-	-	2,285	2,285
61	-	-	24,320	-	-	-	-	-	-	-
62	(284)	-	(1,095)	-	-	-	-	-	-	-
63	-	-	-	-	-	-	-	-	-	-
64	1,371,051	1,408,616	17,933,595	1,468,720	1,472,424	2,264,962	1,430,589	1,396,959	1,402,449	9,436,102
65	136,126	87,335	(24,082)	250,360	2,408	(581,113)	53,214	199,455	72,593	(3,084)
66	-	-	264	-	9	-	-	-	-	9
67	-	11	3	-	-	-	-	-	-	-
68	1,579	5,119	37,115	2,187	2,879	3,105	2,916	2,647	5,838	19,574
69	2,993	2,681	44,168	382	3,064	6,143	2,970	7,744	11,205	31,507
70	1,116	1,247	45,184	650	1,460	7,271	1,344	5,474	5,695	21,892
71	-	394	394	-	-	-	-	-	-	-
72	7,918	7,801	99,430	6,971	6,405	7,028	7,635	7,618	9,510	45,168
73	87	-	619	-	43	-	-	-	-	43
74	6,307	4,514	16,656	8,784	1,592	4,672	1,135	2,479	573	19,236
75	-	-	1,124	-	209	-	-	-	-	209
76	25	-	25	-	-	-	-	-	-	-
77	-	-	50	-	-	-	-	-	-	-
78	-	-	133	-	-	-	36	-	-	36
79	-	-	-	-	47	-	-	-	-	47
80	122	55	3,444	48	(5)	305	78	-	228	654
81	-	3,990	30,520	4,780	2,390	4,470	-	-	744	12,384
82	-	-	20	-	-	-	-	-	-	-
83	-	-	1,905	679	-	-	-	-	-	679
84	7,506	5,538	185,220	3,433	4,043	3,273	31,818	4,799	5,029	52,395

Line No.	Calendar			Six Months End						
	NOV-17	DEC-17	2017	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	June 2018
85	-	-	152	-	-	-	-	-	-	-
86	-	-	-	-	-	-	-	-	-	-
87	-	-	16	-	-	-	-	-	-	-
88	-	-	10,825	-	-	-	-	-	-	-
89	-	-	16	-	-	-	-	-	-	-
90	-	-	112	-	-	-	-	-	-	-
91	-	-	3,588	-	-	-	-	-	-	-
92	-	-	119	-	-	-	-	-	-	-
93	-	-	5,000	8,288	-	46	-	-	-	8,334
94	-	-	472	-	-	-	-	-	-	-
95	-	-	3,272	-	-	-	-	-	19	19
96	-	-	107	-	-	-	-	-	-	-
97	-	-	410	-	-	-	-	-	-	-
98	-	-	704	-	-	301	-	-	-	301
99	-	-	-	-	-	-	-	668	-	119
100	-	-	-	-	-	-	-	-	-	96
101	-	-	-	-	-	-	-	342	-	718
102	3,758,882	3,846,522	52,830,161	3,800,866	3,888,419	5,696,381	3,807,013	3,752,528	3,766,839	24,712,046
103	105,769	56,715	1,923,129	40,079	91,073	156,969	98,200	162,070	164,620	713,011
104	-	-	-	-	-	103,329	4,096	77	-	107,502
105	-	-	-	-	-	(103,329)	(4,096)	(100)	-	(107,525)
106	36,120	18,284	835,831	11,370	23,346	51,084	53,924	53,238	65,551	259,212
107	(77,611)	(26,828)	(1,651,490)	(29,589)	(79,915)	(136,209)	(82,468)	(145,325)	(141,153)	(614,659)
108	(64,277)	(46,171)	(1,107,471)	(21,860)	(34,504)	(71,843)	(61,263)	(69,982)	(89,019)	(348,472)
109	335,674	232,212	114,483	546,796	56,909	(1,578,075)	192,707	546,523	195,445	(39,695)
110	(4,722,754)	(1,566,314)	(63,310,411)	(3,784,845)	(4,295,330)	(6,157,951)	(4,251,493)	(4,856,405)	(8,956,749)	(32,302,774)
111	-	(493)	(493)	-	-	-	-	-	-	-
112	-	-	133	-	-	-	-	-	-	-
113	-	6,156	138,173	14,972	22,501	92,843	228,838	25,695	31,168	416,017
114	-	-	124	-	-	-	-	-	-	-
115	-	-	848	-	-	-	-	-	-	-
116	-	-	-	-	-	-	-	-	491	491
117	-	-	12,348	-	-	-	-	-	-	-
118	-	-	-	-	-	738	-	-	-	738
119	-	-	-	-	-	103,329	4,096	100	-	107,525
120	-	-	-	-	6,251	-	-	-	-	6,251
121	-	-	-	-	-	-	36	-	-	36
122	318	1,090	(83,775)	674	3,591	(98,758)	1,271	866	(168)	(92,524)
123	6,201	15,196	149,630	17,275	14,015	5,690	28,958	13,031	15,880	94,849
124	-	-	133,402	25,628	325	66	64,595	-	-	90,704
125	45,469	33,350	634,599	40,619	56,128	52,057	68,279	67,607	63,492	348,193
126	118,369	68,438	2,935,184	165,088	109,703	421,513	277,091	418,712	261,686	1,653,793
127	33,740	32,986	388,856	30,771	31,244	31,732	31,653	33,651	27,348	186,399
128	39,145	38,616	486,219	51,377	40,559	42,099	41,713	35,445	43,310	254,504
129	64,832	57,181	716,724	51,512	48,458	43,798	60,685	94,630	71,084	370,168
130	-	-	-	-	-	-	73	-	-	73
131	42,206	22,743	448,778	33,693	31,309	37,019	36,196	49,447	55,360	243,024
132	65,077	80,605	903,744	96,239	75,201	64,834	50,928	71,113	61,146	419,460
133	19,301	15,623	198,692	17,003	14,470	13,303	12,314	13,369	15,140	85,600
134	2,722	2,728	31,537	2,622	2,524	2,812	2,773	2,786	2,354	15,872
135	8,140	6,206	60,887	9,677	7,874	6,122	8,923	8,754	6,109	47,460
136	56,122	78,103	899,870	58,526	74,220	81,262	90,477	83,570	85,616	473,671
137	8,288	9,002	86,604	960	11,363	11,363	11,435	3,075	17,349	55,546
138	-	-	-	-	-	-	-	-	-	-
139	32,180	52,335	353,519	16,049	21,228	26,363	14,247	10,082	7,927	95,896
140	-	-	73,223	9,602	3,245	4,199	-	-	4,045	21,090
141	9,365	27,391	313,402	36,949	1,620	8,492	27,318	3,769	5,121	83,270
142	67	-	1,867	54	81	-	-	-	21	156
143	1,471,285	1,630,868	17,283,005	1,512,454	1,438,505	1,235,016	1,578,116	1,253,331	1,711,088	8,728,510
144	7,397	1,603	228,508	20,530	11,133	21,981	4,591	5,117	5,000	68,353
145	-	-	3,773	3,266	93	-	-	1,135	463	4,957
146	1,541	2,938	96,577	14,220	6,713	2,908	2,949	612	624	28,025
147	811	513	26,618	3,192	3,002	3,097	81	2,586	595	12,553
148	27,001	61,746	283,081	19,838	15,606	23,195	10,114	29,890	31,632	130,274
149	4,454	(1,817)	6,980	-	-	-	-	-	-	-
150	27,908	7,989	206,798	5,848	1,418	1,929	(15,405)	2,978	1,466	(1,765)
151	28,959	36,810	492,396	74,236	24,912	29,515	64,526	27,713	17,726	238,628
152	169,298	160,763	1,621,968	201,581	176,776	132,062	157,682	98,391	171,347	937,839
153	54,792	48,111	488,532	42,158	42,635	48,192	55,942	55,432	46,020	290,379
154	19,234	13,428	378,493	35,723	28,980	17,385	16,747	49,907	22,377	171,119
155	2,194	3,080	26,388	2,862	3,377	3,278	2,743	3,924	3,980	20,164
156	-	-	2,050	-	-	-	-	-	-	-
157	3,430	2,718	34,882	2,048	3,667	3,144	2,650	3,072	3,248	17,830
158	280	322	3,442	280	502	359	124	-	431	1,695
159	22	-	2,739	-	-	-	-	895	707	1,602
160	34,145	85,551	239,764	57,737	-	-	-	-	-	57,737
161	8,711	18,011	197,651	6,733	11,247	17,241	21,116	1,415	6,622	64,374
162	624	12,031	37,925	358	305	1,037	7,377	(2,049)	1,786	8,813
163	-	568	9,138	407	-	-	-	-	-	407
164	16,026	4,138	242,503	21,438	9,053	4,624	34,011	10,540	7,247	86,914
165	32	-	32	-	-	-	-	-	-	-
166	32,351	(32,261)	54,270	-	-	160	-	100	100	360
167	28	-	22,438	-	1,000	-	-	-	379	1,379
168	-	2,000	2,000	-	-	-	-	-	-	-

Line No.	Calendar			Six Months Ended						
	NOV-17	DEC-17	2017	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	June 2018
169	(45)	-	702	-	-	-	-	-	-	-
170	-	-	51,565	-	-	55,548	-	-	-	55,548
171	-	-	-	-	-	-	50	50	(50)	50
172	30,490	6,797	329,475	25,676	34,426	15,622	10,653	39,596	18,698	144,670
173	15	-	15,376	-	66	3,075	20	-	-	3,355
174	1,918	12,451	119,503	11,150	4,605	10,661	15,491	8,638	19,742	70,288
175	-	129	129	-	-	-	-	-	-	-
176	-	-	-	-	-	-	-	1,252	-	1,252
177	1,401	1,019	23,824	949	1,211	505	601	-	-	3,266
178	10,600	8,028	126,936	8,413	10,671	11,604	9,505	8,969	8,142	57,303
179	-	-	1,053	-	-	-	3,850	(3,835)	(14)	(0)
180	-	1,073	48,826	(3,214)	-	-	-	975	-	(2,239)
181	-	-	5,985	-	-	-	-	-	-	-
182	-	-	756	-	-	1,048	-	-	-	1,048
183	20	20	379	-	20	234	527	20	20	621
184	-	-	17,989	-	-	-	-	1,999	-	1,999
185	-	-	(40,000)	-	-	-	-	-	-	-
186	-	-	516	-	-	-	-	-	-	-
187	-	-	-	-	-	-	-	-	-	-
188	-	-	-	-	-	-	-	-	17,427	17,427
189	-	-	98	-	-	-	-	-	-	-
190	-	-	8,549	-	-	-	-	-	-	-
191	630,209	614,131	10,326,412	714,494	828,715	958,317	1,179,931	1,115,217	1,245,634	6,042,308
192	-	74	74	71	73	74	74	72	63	426
193	-	160	160	-	-	-	-	-	-	-
194	-	-	192	-	-	-	-	5,963	-	5,963
195	-	-	185,423	13,374	-	-	-	-	4,955	18,329
196	-	-	18,306	-	-	-	-	-	19,769	19,769
197	229	17	2,678	-	-	-	-	-	-	-
198	-	258	685	-	-	-	-	-	-	-
199	-	-	11,413	-	-	2,348	4,100	-	-	6,449
200	17,758	6,245	177,141	47,336	30,831	24,817	11,375	20,986	138,061	273,405
201	-	17,642	17,642	-	-	16,509	-	-	-	16,509
202	-	-	80,000	-	-	-	-	-	-	55,000
203	19,532	19,532	241,975	19,532	19,532	18,479	18,479	18,479	18,479	112,980
204	-	-	36,534	-	-	-	-	-	-	-
205	7,234	7,368	110,859	7,234	7,234	7,234	7,164	7,161	7,161	43,187
206	-	-	86	-	-	758	64	21	-	843
207	11,874	11,787	139,989	12,818	11,430	12,280	11,563	12,451	11,446	71,988
208	65	21,584	60,246	(739)	398	(11,558)	354	(692)	426	(11,811)
209	-	-	-	-	-	-	-	-	-	-
210	149,604	149,604	1,761,278	149,604	149,604	149,604	149,604	149,604	149,604	897,626
211	1,417,761	1,421,866	17,523,769	1,418,564	1,418,564	1,218,781	1,418,564	1,418,564	1,415,851	8,308,885
212	-	-	(1,700,000)	-	-	500,000	-	-	(500,000)	-
213	-	-	646	-	-	5,523	344	68	-	5,935
214	-	-	151	-	-	869	48	10	-	927
215	-	-	1,531	-	-	7,971	447	104	-	8,523
216	-	-	3,933	-	-	34,319	1,917	406	-	36,642
217	271,182	656,786	5,525,420	296,985	268,244	590,796	300,949	1,793,630	459,634	3,710,238
218	131,872	136,268	3,620,257	136,268	123,080	191,684	122,401	3,463,817	154,600	4,191,849
219	279,694	11,356	416,489	11,356	10,257	11,356	10,989	11,356	10,989	66,303
220	(31,613)	(31,613)	(519,558)	(31,613)	(31,613)	(486,101)	(12,091)	(22,182)	(192,498)	(776,098)
221	(51,162)	(1,697,144)	(2,011,006)	(1,187,093)	(25,526)	(153,107)	(26,756)	(22,126)	(110,245)	(1,524,854)
222	-	-	-	-	-	75	-	-	-	75
223	-	130	52,623	-	3,509	500	47	3,615	3,905	11,576
224	661,290	676,055	12,292,279	662,311	653,496	1,620,917	674,445	682,175	1,713,199	6,006,543
225	-	-	211	-	-	254	14	3	-	270
226	-	-	13	-	-	93	5	1	-	98
227	(6,471)	(6,546)	39,694	142,190	(6,567)	(1,390)	(4,990)	(7,574)	(18,254)	103,415
228	1,679	3,170	52,928	(1,402)	6,285	(100,314)	6,640	769	7,715	(80,308)
229	63,401	76,799	547,159	47,483	75,086	45,192	77,215	47,119	74,215	366,311
230	(2,576)	34,546	130,763	(3,451)	(2,084)	4,027	(2,177)	(3,750)	24,560	17,126
231	285,098	1,170,000	13,451,320	1,513,000	1,246,000	2,511,068	1,126,386	1,702,980	1,104,908	9,204,342
232	-	-	782	-	-	6,478	359	75	-	6,912
233	65,307	64,827	717,943	70,497	62,863	67,541	63,595	68,480	62,955	395,932
234	1,169,592	1,160,994	12,950,809	1,262,538	1,125,818	1,209,601	1,138,936	1,226,419	1,127,469	7,090,781
235	11,874	11,787	243,845	12,818	11,430	12,280	11,563	12,451	11,446	71,988
236	29,685	29,467	349,802	32,044	28,574	30,701	28,907	31,127	28,616	179,969
237	5,937	5,893	69,961	6,409	5,715	6,140	5,781	6,225	5,723	35,994
238	261,229	259,308	3,909,652	281,988	251,452	270,165	254,382	273,921	251,821	1,583,728
239	189,984	188,588	2,706,393	205,082	182,874	196,483	185,005	199,215	183,142	1,151,802
240	219,670	218,055	2,536,574	237,126	211,448	227,184	213,912	230,343	211,758	1,331,771
241	-	-	387	-	-	1,723	90	10	-	1,823
242	(2,584)	1,806	(17,732)	(4,882)	(1,224)	(19,164)	(1,617)	(5,087)	(925)	(32,899)
243	21,747	25,256	(158,722)	7,549	30,458	8,475	28,137	10,087	29,364	114,070
244	(10,033)	(14,838)	(40,741)	(4,256)	(11,156)	(20,579)	(5,737)	(14,476)	(12,521)	(68,726)
245	-	-	129	-	-	-	-	-	-	-
246	8,884	2,363	102,425	7,372	6,335	11,665	12,661	11,094	9,953	59,079
247	-	-	99	-	-	90	-	-	-	90
248	85,965	86,059	1,015,559	86,059	86,059	86,059	78,534	84,162	84,162	505,033
249	(188,319)	44,412	(268,433)	(104,243)	(152,102)	(27,847)	(318,063)	1,877	(141,301)	(741,679)
250	8,857	30,679	208,303	36,726	11,536	16,550	7,556	72,751	23,129	168,248
251	344	-	637	27	27	27	54	61	27	223
252	(309)	-	2,364	-	-	-	-	-	-	-

Line No.	Calendar			Six Months Ended						
	NOV-17	DEC-17	2017	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	June 2018
253	76	42	2,136	172	140	82	52	-	46	493
254	3,450	3,450	44,627	3,450	3,450	3,450	3,450	3,450	3,450	20,700
255	1,856	2,451	27,299	1,187	2,978	1,627	4,152	570	590	11,104
256	7,450	31,733	175,675	36,083	4,843	9,610	28,910	9,406	6,014	94,866
257	358	462	10,374	433	3,808	348	471	949	723	6,732
258	886	481	12,114	491	1,375	1,042	1,861	-	-	4,769
259	-	-	26,521	-	1,337	-	-	-	-	1,337
260	1,480	-	6,371	540	-	-	540	908	1,752	3,740
261	32,252	102,120	268,468	12,156	2,796	30,483	12,158	28,407	7,667	93,665
262	12	-	22,428	-	-	-	-	-	-	-
263	257	-	583	314	278	901	-	-	-	1,494
264	-	-	64	-	-	-	-	-	-	-
265	-	-	154	46	255	138	-	21	170	631
266	111	410	7,056	2,070	275	2,285	976	35	-	5,641
267	-	-	9	-	-	-	-	-	-	-
268	2,898	1,527	46,285	33,377	-	-	-	884	-	34,261
269	-	-	304	-	5,536	2	(5,400)	-	-	139
270	2,804	11,857	36,297	3,745	718	1,298	3,745	-	1,923	11,429
271	-	-	373	-	-	-	-	-	-	-
272	-	-	2,192	-	-	323	-	-	-	323
273	641	641	7,193	641	641	769	1,367	709	692	4,818
274	830	-	261,526	215,867	25,350	4,465	7,733	851	830	255,096
275	117,518	32,210	933,003	30,208	159,512	30,208	30,208	115,349	30,208	395,694
276	-	-	1,056,429	227,658	-	3,041	-	229,693	-	460,392
277	4,865	6,677	85,284	4,762	10,932	15,041	9,056	4,351	11,296	55,437
278	-	-	612	-	-	-	-	-	-	-
279	111	111	142,611	164	153,591	140	140	17,683	140	171,837
280	4,031	-	13,878	294	2,177	-	294	2,972	-	5,737
281	-	186,483	3,501,977	-	-	2,854,124	-	-	194,331	3,048,455
282	-	-	57,500	-	-	-	57,500	-	3,564	61,064
283	3,885	-	3,885	-	-	-	-	-	-	-
284	-	-	-	1,323	-	-	-	-	-	1,323
285	-	139	139	-	-	-	-	-	-	-
286	15,885	15,745	110,098	40,017	10,399	1,290	14,089	13,119	14,398	93,312
287	30,321	30,055	572,447	41,918	49,728	19,405	33,798	52,554	26,453	223,857
288	15,020	15,311	147,710	5,806	16,241	14,407	2,901	6,125	16,436	61,916
289	513,096	513,719	6,271,999	513,524	569,418	514,305	190,669	462,082	527,783	2,777,780
290	-	-	-	200	-	-	-	-	-	200
291	-	-	-	32,676	-	-	-	-	-	32,676
292	1,936	1,924	23,169	1,939	1,941	1,940	1,943	1,948	2,106	11,816
293	3	44	514	6	76	1,575	193	48	34	1,933
294	-	-	-	-	-	-	-	391	-	391
295	-	-	-	-	-	-	-	-	-	-
296	10	-	10	-	-	-	-	-	-	-
297	-	-	(3,992)	-	10,642	-	6,663	16,283	12,244	45,832
298	22,132	37,990	107,274	3,907	11,396	1,647	1,312	11,061	1,127	30,451
299	2,810	7,086	67,547	3,799	5,996	2,400	4,170	2,247	2,238	20,849
300	2,014	1,656	16,174	2,891	929	1,255	1,574	1,276	1,736	9,660
301	17,693	-	189,069	15,453	16,921	-	16,397	16,176	17,778	82,724
10,335,951	13,437,193	145,177,692	12,878,114	11,570,364	38,022,546	14,410,664	17,473,752	7,987,306	102,342,647	
330,675	326,588	4,154,235	362,163	315,902	342,095	338,259	358,709	316,301		2,033,428
782,892	1,130,222	11,800,493	1,032,483	926,837	1,211,776	986,021	1,502,136	631,996		6,291,249
1,113,567	1,456,810	15,754,728	1,394,646	1,242,739	1,553,871	1,324,280	1,860,845	948,296		8,324,677
170,364	168,258	2,151,652	186,586	162,752	176,247	174,271	184,807	162,958		1,047,622
389,723	562,625	5,817,203	513,970	461,380	603,222	490,841	747,763	314,607		3,131,784
560,087	730,883	7,968,854	700,556	624,132	779,470	665,112	932,570	477,566		4,179,406