

**JOHN N. HUGHES**  
*Attorney at Law*  
**Professional service Corporation**  
**124 West Todd Street**  
**Frankfort, Kentucky 40601**

Telephone: (502) 227-7270

[jnhughes@johnnhughespsc.com](mailto:jnhughes@johnnhughespsc.com)

April 12, 2019

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

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

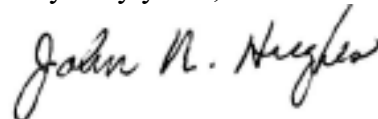
Dear Ms. Pinson:

Atmos Energy Corporation submits its supplemental responses to the Commission's Data Requests 1-65 and 2-21.

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

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

Very truly yours,



John N. Hughes

And

Mark R. Hutchinson  
Wilson, Hutchinson and Littlepage  
611 Frederica St.  
Owensboro, KY 42301  
270 926 5011  
[randy@whplawfirm.com](mailto:randy@whplawfirm.com)

Attorneys for Atmos Energy  
Corporation

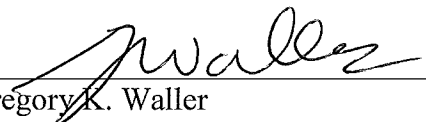
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF )  
RATE APPLICATION OF ) Case No. 2018-00281  
ATMOS ENERGY CORPORATION )


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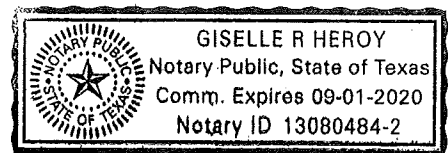
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached supplemental response to Commission Staff's first request for information is true and correct to the best of his knowledge and belief.

  
\_\_\_\_\_  
Gregory K. Waller

STATE OF Texas  
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 11<sup>th</sup> day of April, 2019.

  
\_\_\_\_\_  
Notary Public  
My Commission Expires: 9/1/2020



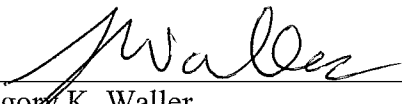
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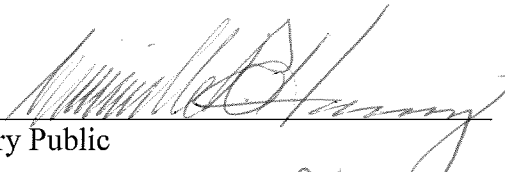
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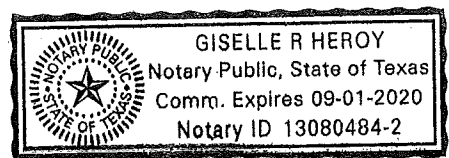
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached supplemental response to Commission Staff's second request for information is true and correct to the best of his knowledge and belief.

  
\_\_\_\_\_  
Gregory K. Waller

STATE OF Texas  
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 11<sup>th</sup> day of April, 2019.

  
\_\_\_\_\_  
Notary Public  
My Commission Expires: 9/1/2020



**Case No. 2018-00281**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff DR Set No. 1**  
**Question No. 1-65 Supplement**  
**Page 1 of 2**

**(SUPPLEMENTAL RESPONSE 4/12/2019)**

**REQUEST:**

Provide the information requested in Schedule 65 for yearly salary and benefit information for each corporate officer and as a group in total by category of Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly for the years 2014 through 2017 and the base period (in gross dollars-not hourly or monthly rates). Commission Staff will provide Schedule 65 in Excel format by electronic mail to Counsel for all parties.

- a. Regular salary or pay.
- b. Overtime pay.
- c. Excess vacation payout.
- d. Standby/Dispatch pay.
- e. Bonus and incentive pay.
- f. Any other forms of incentives (may include stock options or forms of deferred compensation).
- g. Other amounts paid and reported on the employees' W-2 (specify).
- h. Healthcare benefit cost for employees.
  - (1) Amount paid by employer.
  - (2) Amount paid by employee.
- i. Dental benefits cost for employees.
  - (1) Amount paid by employer.
  - (2) Amount paid by employee.

**Case No. 2018-00281**  
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**Page 2 of 2**

- j. Vision benefits cost for employees.
  - (1) Amount paid by employer.
  - (2) Amount paid by employee.
- k. Life insurance cost for employees.
  - (1) Amount paid by employer.
  - (2) Amount paid by employee.
- l. Accidental death and disability benefits.
  - (1) Amount paid by employer.
  - (2) Amount paid by employee.
- m. Defined Contribution - 401 (k) or similar plan cost for employees. Provide the amount paid by employer.
- n. Defined Benefit Retirement cost for employees.
  - (1) Amount paid by employer.
  - (2) Amount paid by employee.
- o. Cost of any other benefit available to an employee (specify).

**SUPPLEMENTAL RESPONSE:**

Please see supplemental Attachment 1 for the requested information for CY 2018. The Company does not have any union employees.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-65\_Att1\_Suppl - CY 2018 Employee Pay and Benefits.xlsx, 2 Pages.

Respondent: Greg Waller

Atmos Energy Corporation  
Shared Services (002 and 012) and Kentucky/Mid-States (009 and 091) Employee Pay and Benefits  
At December 2018

	Regular Pay	Overtime Pay	Excess Vacation Pay	Standby Pay	Incentive Compensation Payout	Other Pay	Sub-Total	CY 2018 Medical (Employee)	CY 2018 Medical (Atmos)	CY 2018 Dental (Employee)	CY 2018 Dental (Atmos)	CY 2018 Vision (Employee)	CY 2018 Imputed Income - Life Insurance (Atmos)	CY 2018 Long-Term Disability (Atmos)
<b>Shared Services (Division 002)</b>														
Executive 0032	374,434.85	-	-	-	1,157,050.08	13,692.34	1,545,177.27	5,092.02	22,210.57	241.80	996.06	-	3,285.43	523.20
Executive 0148	-	-	-	-	3,391,905.56	-	3,391,905.56	-	-	-	-	-	-	-
Executive 0300	273,191.54	-	-	-	507,024.55	10,636.39	790,852.48	3,494.41	19,305.44	241.80	996.06	-	1,424.82	523.20
Executive 0823	820,576.92	-	-	-	7,080,479.06	32,396.14	7,933,452.12	4,609.68	14,756.03	161.20	664.04	181.59	9,906.00	523.20
Executive 1388	379,543.23	-	-	-	554,198.05	13,485.62	947,226.90	2,078.68	13,429.14	161.20	664.04	-	1,170.00	523.20
Executive 1570	364,712.48	-	-	-	914,084.40	13,004.79	1,291,801.67	4,832.02	22,470.32	241.80	996.06	-	5,148.00	523.20
Executive 1663	-	-	-	-	1,021,900.93	-	1,021,900.93	-	-	-	-	-	-	-
Executive 1691	341,751.24	-	-	-	884,809.76	12,763.56	1,239,324.56	3,183.02	19,619.82	241.80	996.06	-	3,351.28	523.20
Executive 1721	820,576.92	-	-	-	4,694,301.61	35,236.80	5,550,115.33	3,255.34	15,466.42	161.20	664.04	-	3,354.00	523.20
Executive 2261	-	-	-	-	3,441,606.54	-	3,441,606.54	-	-	-	-	-	-	-
Executive 2639	225,145.29	-	-	-	491,719.62	9,775.63	726,640.54	1,815.37	11,866.23	161.20	664.04	-	1,151.58	523.20
Executive 2683	204,645.15	-	-	-	328,245.49	7,897.18	540,787.82	3,255.34	15,466.42	161.20	664.04	181.59	1,033.48	523.20
Executive 2792	221,385.33	-	-	-	358,013.23	8,254.11	587,652.67	3,505.34	15,216.42	155.00	638.50	80.50	1,129.83	523.20
Executive 2794	217,323.16	-	-	-	355,784.65	7,749.26	580,857.07	3,383.21	19,232.33	241.80	996.06	181.59	720.73	523.20
Executive 2926	221,694.04	-	-	-	486,687.56	7,905.11	716,286.71	719.71	5,742.05	80.60	332.02	84.50	2,112.44	523.20
Executive 3281	364,361.75	-	-	-	651,454.59	17,576.19	1,033,392.53	5,082.02	22,220.57	241.80	996.06	-	1,170.00	523.20
Executive 4258	90,704.57	-	-	-	4,948,576.42	5,302.68	5,044,583.67	525.08	3,017.09	37.20	153.24	-	705.43	-
Executive 5406	198,684.67	-	-	-	151,634.88	8,834.64	359,154.19	4,842.02	22,460.32	241.80	996.06	249.30	1,000.20	523.20
Executive 6083	272,779.08	-	-	-	471,277.22	16,302.35	760,358.65	1,785.49	11,783.73	241.80	996.06	237.50	948.09	523.20
Executive 6112	202,423.20	-	-	-	153,193.86	9,942.36	365,559.42	3,383.21	19,232.33	241.80	996.06	246.09	399.67	523.20
Executive 6764	303,634.74	-	-	-	328,293.72	12,538.48	644,466.94	3,133.21	19,482.33	241.80	996.06	249.30	1,043.27	523.20
Executive 7570	198,684.67	-	-	-	111,799.42	60,422.46	370,906.55	4,669.25	21,642.50	232.50	957.75	237.50	1,000.20	523.20
Director	5,100,447.30	9.38	-	-	4,237,703.80	212,894.16	9,551,054.64	94,682.60	464,032.57	5,649.75	23,273.33	4,647.77	38,736.61	15,696.00
Exempt (Salaried)	25,099,169.64	22,753.59	-	3,977.42	4,809,546.82	1,386,873.26	31,322,320.73	841,688.53	3,707,619.67	43,534.23	179,333.00	35,280.53	141,144.48	110,596.28
Manager	8,757,704.50	-	-	-	2,868,861.57	421,497.62	12,068,063.69	216,979.33	1,008,680.15	11,780.00	48,500.46	9,384.23	61,287.68	35,675.56
Non-Exempt (Hourly)	4,785,002.50	387,588.02	-	857.50	336,349.69	90,014.45	5,599,812.16	232,573.21	991,025.44	11,908.03	49,053.41	10,375.22	21,702.75	21,711.16
Supervisor	544,796.63	-	-	-	77,907.86	21,268.15	643,972.64	26,134.50	110,537.15	1,209.00	4,980.30	929.49	1,602.84	2,555.67
<b>Customer Service Organization (Division 012)</b>														
Executive 0704	79,806.81	-	-	-	1,401.65	3,609.11	84,817.57	1,550.16	6,807.79	74.40	306.48	-	227.37	-
Executive 2703	189,790.92	-	-	-	171,415.35	10,725.98	371,932.25	3,922.17	18,179.70	195.30	804.51	199.50	619.70	523.20
Director	543,624.56	-	-	-	714,642.21	20,814.90	1,279,081.67	8,467.23	48,377.89	564.20	2,324.14	361.07	4,360.83	1,569.60
Exempt (Salaried)	2,387,982.29	-	-	-	230,202.43	136,878.20	2,755,062.92	93,396.46	450,743.50	5,463.75	22,507.13	4,859.07	7,103.31	11,789.36
Manager	1,748,385.42	-	-	-	343,825.39	83,045.68	2,175,256.49	57,914.33	245,496.14	3,010.10	12,399.67	2,361.11	9,464.65	7,376.59
Non-Exempt (Hourly)	19,499,621.09	1,114,912.57	-	42,892.23	1,281,454.20	640,114.20	22,578,994.29	1,366,023.55	5,624,890.08	66,813.38	276,212.61	60,596.98	53,689.60	92,494.18
Supervisor	2,287,161.45	-	-	-	315,323.05	95,561.67	2,698,046.17	105,667.85	423,743.87	5,063.85	20,859.80	4,718.24	13,344.47	10,677.93
<b>Kentucky/Mid-States Service Area 009</b>														
Exempt (Salaried)	1,366,417.02	-	-	-	177,428.73	128,464.84	1,672,310.59	68,365.12	273,079.95	2,737.30	11,275.91	2,230.56	9,201.93	6,326.42
Manager	487,746.25	-	-	-	88,230.04	32,457.23	608,433.52	12,262.65	58,272.71	666.50	2,745.55	284.78	5,312.90	2,091.34
Non-Exempt (Hourly)	8,364,363.05	766,082.83	-	211,279.74	662,124.04	824,343.06	10,828,192.72	518,951.15	2,205,505.42	24,327.56	100,239.39	18,806.33	38,458.32	38,008.61
<b>Kentucky/Mid-States Service Area 091</b>														
Executive 0157	129,548.55	-	-	-	35,929.70	4,647.23	170,125.48	6,366.77	21,878.07	241.80	996.06	-	262.08	523.20
Executive 0769	-	-	-	-	22,788.88	-	22,788.88	-	-	-	-	-	-	-
Executive 1044	153,491.85	-	-	-	304,560.47	10,738.58	468,790.90	2,078.68	13,429.14	161.20	664.04	173.00	1,418.22	523.20
Executive 1092	144,809.59	-	-	-	80,025.35	5,194.10	230,029.04	5,082.02	22,220.57	241.80	996.06	130.50	271.07	523.20
Executive 1128	202,423.28	-	-	-	225,608.80	12,192.36	440,224.44	3,133.21	19,482.33	241.80	996.06	-	1,909.61	523.20
Executive 1660	154,511.50	-	-	-	94,927.95	5,784.02	255,223.47	3,133.21	19,482.33	241.80	996.06	249.30	1,397.40	523.20
Executive 2688	149,792.68	-	-	-	81,399.49	5,591.37	236,783.54	3,133.21	19,482.33	241.80	996.06	-	469.82	523.20
Executive 3127	90,727.48	-	-	-	94,132.56	3,310.89	188,170.93	1,562.68	9,710.49	120.90	498.03	125.80	1,132.17	-
Executive 3818	160,358.55	-	-	-	160,362.13	5,751.53	326,472.21	1,091.24	7,844.00	189.41	780.25	205.70	1,459.33	523.20
Exempt (Salaried)	2,118,016.25	-	-	-	275,181.14	130,525.52	2,523,722.91	59,528.75	308,127.93	4,081.77	16,814.26	2,771.34	13,306.41	10,779.73
Manager	798,899.72	-	-	-	155,998.91	50,491.01	1,005,389.64	22,497.98	126,504.50	1,500.40	6,180.68	1,056.09	6,062.75	3,046.45
Non-Exempt (Hourly)	1,240,820.53	73,123.06	-	-	87,765.12	96,711.84	1,498,420.55	53,800.74	294,750.17	3,270.81	13,473.63	2,017.03	6,966.01	6,031.76
Supervisor	172,403.82	-	-	-	23,596.74	7,418.45	203,419.01	5,804.71	32,399.91	379.75	1,564.33	253.30	294.91	802.68

Atmos Energy Corporation  
Shared Services (002 and 012) and Kentucky/Mid-St.  
At December 2018

	CY 2018	CY 2018	CY 2018	CY 2018		CY 2018	CY 2018	Total CY 2018 Atmos Cost	Total CY 2018 Employee Cost
	Pension Account Plan (Atmos)	Retirement Savings Plan (Employee)	Retirement Savings Plan (Atmos)	Retirement Savings Plan Fixed Annual Company Contribution (Atmos)	AD&D (Employee)	Supplemental Term Life (Employee)	Basic Life (Atmos)		
<b>Shared Services (Division 002)</b>									
Executive 0032	49,705.84	16,500.12	11,000.00	-	48.10	2,647.94	1,066.80	88,787.90	24,529.98
Executive 0148	-	-	-	-	-	-	-	-	-
Executive 0300	29,361.47	21,999.90	11,000.00	-	120.12	-	864.11	63,475.10	25,856.23
Executive 0823	35,590.64	24,500.00	11,000.00	-	-	-	1,066.80	73,506.71	29,452.47
Executive 1388	31,588.19	18,500.00	11,000.00	-	-	-	1,066.80	59,441.37	20,739.88
Executive 1570	33,369.80	21,999.90	11,000.00	-	-	-	1,066.80	74,574.18	27,073.72
Executive 1663	-	-	-	-	-	-	-	-	-
Executive 1691	59,555.63	11,000.08	11,000.00	-	239.98	-	1,066.80	96,112.79	14,664.88
Executive 1721	32,162.52	24,500.00	11,000.00	-	-	-	1,066.80	64,236.98	27,916.54
Executive 2261	-	-	-	-	-	-	-	-	-
Executive 2639	27,586.09	24,500.00	9,328.84	-	126.10	-	728.47	51,848.45	26,602.67
Executive 2683	181.46	24,500.00	8,477.69	8,477.67	239.98	-	647.70	35,471.66	28,338.11
Executive 2792	39,256.69	24,500.00	9,171.18	-	-	-	701.04	66,636.86	28,240.84
Executive 2794	28,794.35	18,500.00	9,002.90	-	239.98	795.52	687.32	59,956.89	23,342.10
Executive 2926	23,509.12	24,500.00	9,183.97	-	-	-	701.04	42,103.84	25,384.81
Executive 3281	30,758.24	18,500.00	11,000.00	-	23.92	1,532.44	1,066.80	67,734.87	25,380.18
Executive 4258	36,311.83	24,500.00	2,767.03	-	-	-	-	42,954.62	25,062.28
Executive 5406	-	24,500.00	8,230.77	8,230.69	-	-	629.41	42,070.65	29,833.12
Executive 6083	-	18,500.00	11,000.00	11,000.00	239.98	-	880.87	37,131.95	21,004.77
Executive 6112	-	18,500.00	8,384.62	8,384.69	-	-	641.60	38,562.17	22,371.10
Executive 6764	-	18,500.00	11,000.00	11,000.00	210.08	550.16	961.64	45,006.50	22,884.55
Executive 7570	-	8,230.69	2,218.44	2,218.44	-	-	629.41	29,189.94	13,369.94
Director	554,460.71	541,305.19	208,765.26	39,618.99	3,666.52	26,977.50	16,728.91	1,361,312.38	676,929.33
Exempt (Salaried)	1,442,299.14	2,282,918.28	920,104.12	424,496.96	21,297.30	87,438.42	81,171.39	7,006,765.04	3,312,157.29
Manager	732,912.52	966,295.92	345,862.22	96,428.34	5,658.38	40,015.04	28,564.28	2,357,911.21	1,250,112.90
Non-Exempt (Hourly)	245,342.94	371,552.59	184,578.41	88,198.29	3,144.18	17,205.22	15,238.48	1,616,850.88	646,758.45
Supervisor	28,362.48	44,576.60	22,639.71	7,707.07	967.72	4,763.78	1,790.70	180,175.92	78,581.09
<b>Customer Service Organization (Division 012)</b>									
Executive 0704	28,070.67	11,273.41	3,006.24	-	-	-	-	38,418.55	12,897.97
Executive 2703	22,615.90	11,791.06	7,860.68	-	-	1,465.04	611.12	51,214.81	17,573.07
Director	77,442.61	48,929.99	22,524.95	-	350.48	3,663.76	1,761.74	158,361.76	62,336.73
Exempt (Salaried)	133,334.09	149,579.73	92,802.89	32,737.11	1,563.35	9,015.74	8,275.33	759,292.72	263,878.10
Manager	144,318.39	159,765.21	68,884.45	15,264.24	2,296.33	17,282.67	5,437.62	508,641.75	242,629.75
Non-Exempt (Hourly)	1,071,561.00	1,034,341.23	700,740.06	303,893.50	22,953.28	109,860.98	65,072.04	8,188,553.07	2,660,589.40
Supervisor	161,298.69	170,011.44	95,227.74	28,605.02	1,546.54	16,180.41	7,490.45	761,247.97	303,188.33
<b>Kentucky/Mid-States Service Area 009</b>									
Exempt (Salaried)	201,195.75	174,794.55	56,713.25	7,028.83	1,464.06	11,442.04	4,437.87	569,259.91	261,033.63
Manager	89,299.15	67,825.53	20,209.60	-	215.28	5,168.64	1,574.30	179,505.55	86,423.38
Non-Exempt (Hourly)	998,143.58	753,899.92	380,386.68	111,297.04	10,538.15	64,869.88	26,703.48	3,898,742.52	1,391,392.99
<b>Kentucky/Mid-States Service Area 091</b>									
Executive 0157	20.94	14,716.54	5,367.83	5,367.77	95.94	625.92	422.15	34,838.10	22,046.97
Executive 0769	-	-	-	-	-	-	-	-	-
Executive 1044	21,639.99	14,288.78	6,488.46	-	144.04	3,141.12	504.44	44,667.49	19,986.82
Executive 1092	11,214.04	18,500.00	6,000.15	-	-	162.66	489.39	41,694.48	24,116.98
Executive 1128	30,520.97	24,500.00	8,384.63	-	95.94	-	641.60	62,458.40	27,970.95
Executive 1660	27,123.33	24,500.00	6,401.79	-	-	-	519.68	56,443.79	28,124.31
Executive 2688	16,554.30	18,500.00	6,206.62	-	23.92	929.74	484.63	44,716.96	22,828.67
Executive 3127	38,582.99	14,406.07	3,601.50	-	-	-	-	53,525.18	16,215.45
Executive 3818	30,090.80	24,500.00	6,644.40	-	-	-	516.64	47,858.62	25,986.35
Exempt (Salaried)	261,387.03	235,563.84	83,827.69	20,838.23	723.58	2,797.06	7,555.99	722,637.27	305,466.34
Manager	125,418.79	117,041.39	33,565.52	4,066.50	576.17	3,772.78	2,287.52	307,132.71	146,444.81
Non-Exempt (Hourly)	161,171.08	104,153.14	47,067.14	3,255.20	426.92	5,587.27	4,235.18	536,950.17	169,255.91
Supervisor	-	11,963.74	5,707.38	5,707.40	21.06	365.02	563.88	47,040.49	18,787.58

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**(SUPPLEMENTAL RESPONSE 4/12/2019)**

**REQUEST:**

Refer to the Waller Testimony, beginning at page 26, regarding O&M expenses related to labor and benefits expenses. Also, refer to Atmos's response to Commission Staff's First Request (Staff's First Request), Item 65.

- a. Provide by single, family, and each other type of coverage category, the total dollar amount of jurisdictional employee medical insurance premiums and percentage of total premiums paid by employees and Atmos.
- b. Provide the monthly employee responsibility premium and company responsibility premium amounts by single, family, and each other type of coverage category by jurisdictional employee medical insurance coverages. For example, if the total monthly cost of coverage for a family is \$1000, what is the employee's share and what is the company's share by dollar and by percentage.
- c. Provide the jurisdictional employee medical insurance adjustment assuming the following: Total Healthcare/Medical Cost for Each Level of Coverage = Company Paid Portion of Premium + Employee Contribution to Premium. Continue to assume that the employee would pay 21 percent of the total cost for single coverage and 33 percent of the total cost for all other types of coverage, compared to the amount of healthcare/medical insurance expense incurred during the test year.
- d. Provide by single, family, and each other type of coverage category, the total dollar amount of jurisdictional employee dental insurance premiums and percentage of total premiums paid by employees and Atmos.
- e. Provide the jurisdictional dental insurance adjustment in the test year assuming employees would pay 60 percent of the total cost of coverage. Calculate the amount as follows: Total Dental Cost for Each Level of Coverage= Company Paid Portion of Premium + Employee Contribution to Premium.
- f. Provide a schedule that identifies the jurisdictional cost for providing long-term disability insurance.
- g. Provide a schedule that identifies the cost for providing group life insurance coverage for coverage over \$50,000.



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- h. For employees that participate in a defined-benefit plan, provide the total and jurisdictional amount of matching contributions made on behalf of employees who also participate in any 401 (k) retirement savings account.
- i. Provide the information requested in items a.-h. that are passed through to Kentucky by the Division's General Services, Shared Services, and other affiliated companies.
- j. Provide the two most recent pension and Other Postemployment Benefits (OPEB) actuarial reports for Atmos.

**RESPONSE:**

- a. Please see supplemental Attachment 1 for the employee and Company medical premiums paid at December 2018.
- c. Please see supplemental Attachment 2 updated for CY 2018.
- d. Please see supplemental Attachment 1 for the employee and Company dental premiums paid at December 2018.
- e. Please see supplemental Attachment 2 updated for CY 2018.
- f. Please see supplemental Attachment 2 updated for CY 2018.
- g. Please see supplemental Attachment 2 updated for CY 2018.
- h. Please see supplemental Attachment 2 updated for CY 2018.
- i. Please see the responses to subparts (a) - (h).

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_2-21\_Att1\_Suppl - CY 2018 Employee\_Company Med-Dent Premium Summary.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff\_2-21\_Att2\_Suppl - CY 2018 Benefits Breakout.xlsx, 1 Page.

Respondent: Greg Waller

Service Area	Job Category	Tier Level	Staff 2-21(a)	Staff 2-21(a)	Staff 2-21(a)	Staff 2-21(a)	Staff 2-21(d)	Staff 2-21(d)	Staff 2-21(d)	Staff 2-21(d)		
			CY 2018 Medical Split (Employee)	CY 2018 Medical Split (Atmos)	CY 2018 Medical % (Employee)	CY 2018 Medical % (Atmos)	CY 2018 Dental (Employee)	CY 2018 Dental (Atmos)	CY 2018 Dental % (Employee)	CY 2018 Dental % (Atmos)		
002	Director	Decline Medical Coverage	-	-	0%	0%	742.72	495.14	0.60	40%		
		Employee + Child(ren)	24,505.41	49,753.41	33%	67%	2,475.72	1,650.48	0.60	40%		
		Employee + Family	108,219.27	219,717.91	33%	67%	9,398.21	6,265.48	0.60	40%		
	Executive	Employee + Spouse	Employee + Spouse	43,904.60	89,139.64	33%	67%	3,694.54	2,463.02	0.60	40%	
			Employee Only	3,313.80	20,161.13	14%	86%	1,042.66	695.11	0.60	40%	
			Employee + Child(ren)	8,992.77	18,258.05	33%	67%	1,237.86	825.24	0.60	40%	
		Employee + Family	Employee + Family	82,160.40	166,810.52	33%	67%	7,398.59	4,932.40	0.60	40%	
			Employee + Spouse	31,211.72	63,369.26	33%	67%	2,570.94	1,713.96	0.60	40%	
			Employee Only	719.71	5,742.05	11%	89%	247.57	165.05	0.60	40%	
			Decline Medical Coverage	2,226.94	4,521.35	33%	67%	2,842.32	1,894.88	0.60	40%	
		Exempt (Period - Salaried)	Employee + Child(ren)	Employee + Child(ren)	115,753.13	235,013.92	33%	67%	11,305.47	7,536.98	0.60	40%
				Employee + Family	901,992.31	1,831,317.73	33%	67%	75,579.94	50,386.63	0.60	40%
			Employee + Spouse	Employee + Spouse	280,461.30	569,421.42	33%	67%	22,944.21	15,296.14	0.60	40%
	Employee Only			97,920.99	493,689.23	17%	83%	20,586.58	13,724.38	0.60	40%	
	New Employee 2018		Left Company 2018	1,438.88	2,921.36	33%	67%	119.03	79.35	0.60	40%	
			New Employee 2018	4,167.78	8,461.86	33%	67%	342.79	228.53	0.60	40%	
	Manager	Decline Medical Coverage	Decline Medical Coverage	169.13	343.40	33%	67%	485.62	323.75	0.60	40%	
			Employee + Child(ren)	31,879.12	64,724.26	33%	67%	2,970.86	1,980.58	0.60	40%	
		Employee + Family	Employee + Family	241,311.90	489,936.27	33%	67%	20,942.60	13,961.73	0.60	40%	
			Employee + Spouse	94,056.23	190,962.66	33%	67%	7,922.30	5,281.54	0.60	40%	
		Employee Only	19,375.22	92,901.29	17%	83%	3,846.89	2,564.59	0.60	40%		
	Non-Exempt (Hourly)	Decline Medical Coverage	Decline Medical Coverage	-	-	0%	0%	238.05	158.70	0.60	40%	
			Employee + Child(ren)	62,912.80	127,732.06	33%	67%	6,157.88	4,105.25	0.60	40%	
		Employee + Family	Employee + Family	158,159.62	321,111.97	33%	67%	13,154.65	8,769.76	0.60	40%	
			Employee + Spouse	103,189.61	209,506.18	33%	67%	8,318.42	5,545.61	0.60	40%	
		Employee Only	Employee Only	43,105.65	196,621.21	18%	82%	8,660.26	5,773.51	0.60	40%	
			Employee + Family	36,349.21	73,799.91	33%	67%	2,970.86	1,980.58	0.60	40%	
	Supervisor	Employee + Spouse	Employee + Spouse	6,178.18	12,543.58	33%	67%	495.14	330.10	0.60	40%	
			Employee Only	1,205.19	6,595.58	15%	85%	247.57	165.05	0.60	40%	
		Employee + Child(ren)	Employee + Child(ren)	6,743.09	13,690.52	33%	67%	742.72	495.14	0.60	40%	
			Employee + Family	44,122.29	89,581.63	33%	67%	2,970.86	1,980.58	0.60	40%	
	Manager	Employee + Spouse	Employee + Spouse	61,811.49	125,496.05	33%	67%	4,694.35	3,129.56	0.60	40%	
Employee + Family			9,009.77	18,292.57	33%	67%	742.72	495.14	0.60	40%		
Employee + Spouse		Employee + Spouse	12,134.52	24,636.74	33%	67%	1,056.94	704.63	0.60	40%		
		Employee Only	719.71	5,742.05	11%	89%	247.57	165.05	0.60	40%		
Decline Medical Coverage		Decline Medical Coverage	-	-	0%	0%	742.72	495.14	0.60	40%		
	Employee + Child(ren)	78,980.33	160,353.99	33%	67%	6,617.79	4,411.86	0.60	40%			
Non-Exempt (Hourly)	Employee + Family	Employee + Family	492,418.28	999,758.32	33%	67%	37,724.26	25,149.50	0.60	40%		
		Employee + Spouse	225,434.62	457,700.58	33%	67%	17,875.74	11,917.16	0.60	40%		
	Employee Only	Employee Only	52,920.74	250,907.69	17%	83%	11,636.84	7,757.89	0.60	40%		
		Employee + Spouse	-	-	-	-	-	-	-	-	-	
012	Director	Employee + Family	7,463.13	15,152.41	33%	67%	742.72	495.14	0.60	40%		
		Employee + Spouse	11,295.76	22,933.82	33%	67%	990.29	660.19	0.60	40%		
		Employee + Family	10,051.74	20,408.08	33%	67%	828.41	552.28	0.60	40%		
	Executive	Employee + Child(ren)	Employee + Child(ren)	43,263.75	87,838.53	33%	67%	4,665.78	3,110.52	0.60	40%	
			Employee + Family	88,806.44	180,303.99	33%	67%	7,874.69	5,249.80	0.60	40%	
		Employee + Spouse	Employee + Spouse	23,572.73	47,859.80	33%	67%	1,761.57	1,174.38	0.60	40%	
			Employee Only	11,545.14	60,949.58	16%	84%	2,480.48	1,653.66	0.60	40%	
		Manager	Employee + Child(ren)	Employee + Child(ren)	27,364.18	55,557.59	33%	67%	2,970.86	1,980.58	0.60	40%
	Employee + Family			55,570.70	112,825.36	33%	67%	4,770.52	3,180.35	0.60	40%	
	Employee + Spouse		Employee + Spouse	9,821.11	19,939.83	33%	67%	761.76	507.84	0.60	40%	
			Employee Only	3,836.13	18,495.57	17%	83%	742.72	495.14	0.60	40%	
	Non-Exempt (Hourly)	Decline Medical Coverage	Decline Medical Coverage	7,787.95	15,811.91	33%	67%	4,519.47	3,012.98	0.60	40%	
			Employee + Child(ren)	534,095.30	1,084,375.30	33%	67%	48,866.54	32,577.70	0.60	40%	
		Employee + Family	Employee + Family	884,302.93	1,795,402.93	33%	67%	70,699.27	47,132.85	0.60	40%	
			Employee + Spouse	378,274.11	768,011.07	33%	67%	29,448.14	19,632.10	0.60	40%	
		Employee Only	Employee Only	272,313.66	1,236,406.22	18%	82%	51,815.59	34,543.72	0.60	40%	
			Left Company 2018	1,626.07	3,301.41	33%	67%	133.31	88.87	0.60	40%	
		Part-time	Part-time	738.22	1,498.82	33%	67%	76.18	50.78	0.60	40%	
			Employee + Child(ren)	21,104.51	42,848.54	33%	67%	2,228.15	1,485.43	0.60	40%	
		Supervisor	Employee + Family	Employee + Family	95,948.88	194,805.31	33%	67%	8,169.88	5,446.58	0.60	40%
				Employee + Spouse	39,445.25	80,085.81	33%	67%	2,828.03	1,885.36	0.60	40%
	Employee Only		Employee Only	10,371.43	44,801.99	19%	81%	2,328.13	1,552.09	0.60	40%	
			Employee + Spouse	-	-	-	-	-	-	-	-	-
	091	Executive	Employee + Family	44,440.18	90,227.04	33%	67%	4,084.94	2,723.29	0.60	40%	
			Employee + Spouse	5,117.58	10,390.24	33%	67%	495.14	330.10	0.60	40%	
			Employee Only	1,091.24	7,844.00	12%	88%	581.80	387.86	0.60	40%	
		Exempt (Period - Salaried)	Employee + Child(ren)	Employee + Child(ren)	16,072.71	32,632.48	33%	67%	2,104.36	1,402.91	0.60	40%
				Employee + Family	39,172.32	79,531.69	33%	67%	3,685.01	2,456.68	0.60	40%
			Employee + Spouse	Employee + Spouse	50,933.45	103,410.35	33%	67%	4,446.77	2,964.52	0.60	40%
				Employee Only	6,812.93	39,090.75	15%	85%	2,301.47	1,534.31	0.60	40%
			Manager	Employee + Family	Employee + Family	38,862.29	78,902.22	33%	67%	3,713.58	2,475.72	0.60
		Employee + Spouse			10,308.53	20,929.45	33%	67%	895.07	596.71	0.60	40%
Employee + Child(ren)		Employee + Child(ren)		11,719.71	23,794.57	33%	67%	799.85	533.23	0.60	40%	
		Employee + Family		63,360.07	128,640.14	33%	67%	5,575.13	3,716.76	0.60	40%	
Non-Exempt (Hourly)		Employee + Spouse	Employee + Spouse	27,865.16	56,574.71	33%	67%	2,386.21	1,590.81	0.60	40%	
			Employee Only	4,858.61	31,737.94	13%	87%	1,285.47	856.98	0.60	40%	
		Employee + Family	Employee + Family	7,463.13	15,152.41	33%	67%	742.72	495.14	0.60	40%	
			Employee + Spouse	5,144.40	10,444.68	33%	67%	423.73	282.49	0.60	40%	

Atmos Energy Corporation  
Shared Services (002 and 012) and Kentucky/Mid-States (009 and 091) Employee Benefits  
CY 2018

	Staff 2-21(c)	Staff 2-21(c)	Staff 2-21(e)	Staff 2-21(e)	Staff 2-21(f)	Staff 2-21(g)	Staff 2-21(h)
	CY 2018 Medical Split (Employee)	CY 2018 Medical Split (Atmos)	CY 2018 Dental Split (Employee)	CY 2018 Dental Split (Atmos)	CY 2018 Long-Term Disability (Atmos)	CY 2018 Imputed Income - Life Insurance (Atmos)	CY 2018 Retirement Savings Plan (Atmos)
<b>Shared Services (Division 002)</b>							
Executive 0032	9,009.85	18,292.74	742.72	495.14	3,285.43	523.20	11,000.00
Executive 0300	7,523.95	15,275.90	742.72	495.14	1,424.82	523.20	11,000.00
Executive 0823	6,390.68	12,975.03	495.14	330.10	9,906.00	523.20	11,000.00
Executive 1388	5,117.58	10,390.24	495.14	330.10	1,170.00	523.20	11,000.00
Executive 1570	9,009.77	18,292.57	742.72	495.14	5,148.00	523.20	11,000.00
Executive 1691	7,524.94	15,277.90	742.72	495.14	3,351.28	523.20	11,000.00
Executive 1721	6,178.18	12,543.58	495.14	330.10	3,354.00	523.20	11,000.00
Executive 2639	4,514.93	9,166.67	495.14	330.10	1,151.58	523.20	9,328.84
Executive 2683	6,178.18	12,543.58	495.14	330.10	1,033.48	523.20	-
Executive 2792	6,178.18	12,543.58	476.10	317.40	1,129.83	523.20	9,171.18
Executive 2794	7,463.13	15,152.41	742.72	495.14	720.73	523.20	9,002.90
Executive 2926	719.71	5,742.05	247.57	165.05	2,112.44	523.20	9,183.97
Executive 3281	9,009.85	18,292.74	742.72	495.14	1,170.00	523.20	11,000.00
Executive 4258	1,168.92	2,373.25	114.26	76.18	705.43	-	2,767.03
Executive 5406	9,009.77	18,292.57	742.72	495.14	1,000.20	523.20	-
Executive 6083	4,477.84	9,091.38	742.72	495.14	948.09	523.20	-
Executive 6112	7,463.13	15,152.41	742.72	495.14	399.67	523.20	-
Executive 6764	7,463.13	15,152.41	742.72	495.14	1,043.27	523.20	-
Executive 7570	8,682.88	17,628.87	714.15	476.10	1,000.20	523.20	-
Director	179,943.08	378,772.09	17,353.85	11,569.23	15,696.00	38,736.61	169,146.28
Exempt (Salaried)	1,403,961.32	3,145,346.88	133,720.34	89,146.89	110,596.28	141,144.48	511,580.79
Manager	386,791.60	838,867.88	36,168.28	24,112.18	35,675.56	61,287.68	250,262.20
Non-Exempt (Hourly)	367,783.34	855,815.31	36,576.86	24,384.58	21,711.16	21,702.75	102,073.53
Supervisor	43,732.58	92,939.07	3,713.58	2,475.72	2,555.67	1,602.84	14,932.65
<b>Customer Service Organization (Division 012)</b>							
Executive 0704	2,758.12	5,599.83	228.53	152.35	227.37	-	3,006.24
Executive 2703	7,293.62	14,808.25	599.89	399.92	619.70	523.20	7,860.68
Director	18,758.89	38,086.23	1,733.00	1,155.34	1,569.60	4,360.83	22,524.95
Exempt (Salaried)	167,188.07	376,951.89	16,782.53	11,188.35	11,789.36	7,103.31	59,894.94
Manager	96,592.12	206,818.35	9,245.86	6,163.91	7,376.59	9,464.65	54,639.72
Non-Exempt (Hourly)	2,081,437.60	4,909,476.03	205,815.59	137,210.40	92,494.18	53,689.60	408,982.77
Supervisor	166,870.07	362,541.65	15,554.19	10,369.46	10,677.93	13,344.47	66,622.85
<b>Kentucky/Mid-States Service Area 009</b>							
Exempt (Salaried)	112,676.87	228,768.20	8,407.93	5,605.28	6,326.42	9,201.93	49,684.43
Manager	21,864.00	48,671.36	2,047.23	1,364.82	2,091.34	5,312.90	20,209.60
Non-Exempt (Hourly)	851,728.03	1,872,728.54	74,740.17	49,826.78	38,008.61	38,458.32	268,614.25
<b>Kentucky/Mid-States Service Area 091</b>							
Executive 0157	9,320.80	18,924.04	742.72	495.14	262.08	523.20	-
Executive 0769	-	-	-	-	-	-	-
Executive 1044	5,117.58	10,390.24	495.14	330.10	1,418.22	523.20	6,488.46
Executive 1092	9,009.85	18,292.74	742.72	495.14	271.07	523.20	6,000.15
Executive 1128	7,463.13	15,152.41	742.72	495.14	1,909.61	523.20	8,384.63
Executive 1660	7,463.13	15,152.41	742.72	495.14	1,397.40	523.20	-
Executive 2688	7,463.13	15,152.41	742.72	495.14	469.82	523.20	6,206.62
Executive 3127	3,720.15	7,553.02	371.36	247.57	1,132.17	-	3,601.50
Executive 3818	1,091.24	7,844.00	581.80	387.86	1,459.33	523.20	6,644.40
Exempt (Salaried)	112,991.42	254,665.26	12,537.62	8,358.41	10,779.73	13,306.41	53,043.19
Manager	49,170.82	99,831.66	4,608.65	3,072.43	3,046.45	6,062.75	29,498.96
Non-Exempt (Hourly)	107,803.55	240,747.36	10,046.66	6,697.78	6,031.76	6,966.01	40,972.24
Supervisor	12,607.52	25,597.10	1,166.45	777.63	802.68	294.91	-