

Appendix A

**Atmos Energy - Shared Services**  
**Depreciation Study Annual Depreciation Rates and Accruals**  
**At September 30, 2019**

Account	Description	Plant Balance 09/30/2019	Annual	
			Accrual Rate	Accrual Amount
(a)	(b)	(c)	(d)	(e)
39000	Structures & Improvements	35,954,767.62	2.38%	857,131.21
39009	Improvements - Leased	12,035,696.09	5.13%	617,786.63
39100	Office Furniture & Equipment	9,098,412.62	6.60%	600,829.24
39200	Transportation Equipment	103,415.63	6.29%	6,507.87
39400	Tools Shop And Garage	606,029.27	13.04%	79,006.99
39500	Laboratory Equipment	23,632.07	9.70%	2,292.22
39700	Communication Equipment	3,269,128.21	6.72%	219,553.72
39800	Miscellaneous Equipmeent	741,799.79	7.24%	53,739.73
39900	Other Tangible Equipment	295,692.36	14.96%	44,240.66
39901	Servers-Hardware	33,275,868.85	13.30%	4,426,644.24
39902	Servers-Software	12,446,587.47	10.63%	1,323,467.74
39903	Network Hardware	5,427,397.84	10.34%	561,162.43
39906	PC Hardware	3,181,360.16	17.92%	570,020.36
39907	PC Software	1,511,356.80	10.75%	162,405.87
39908	Application Software	211,721,688.05	7.55%	15,989,991.28
	<b>Total Depreciable Plant</b>	<b>329,692,832.83</b>	<b>7.74%</b>	<b>25,514,780.17</b>