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February 25, 2022

Linda C. Bridwell
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation
Case No. 2021-00214

Dear Ms. Bridwell:

Atmos Energy Corporation submits its revised response to Staff DR 6-15, Attachment 1 pursuant to the Order of February 25th . I certify that the electronic documents are true and correct copies of the original documents and that no party has been excused from electronic service.

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

Submitted By:

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And

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Attorneys for Atmos Energy Corporation

REQUEST:

Refer to Atmos's response to Commission Staff's Third Request for Information, Item 25 in Case No. 2018-00281,[3] including confidential Attachments 1 and 2 provided in response to that request.

a. Provide updated versions of Attachment 1 and Attachment 2 in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible for each of tax year ending in 2008 through 2021.

b. Assuming that all of the timing differences reflected in Attachment 1 and Attachment 2 for each year resulted in a net operating loss (NOL) carryforward (i.e. no portion of the timing differences were used to reduce federal tax expense), provide the total NOL carryforward that Atmos contends could have been generated in each year from the timing differences attributable to Atmos's Kentucky operations, and explain each basis for Atmos's contention.

REVISED RESPONSE:

a. Please see Attachment 1 FXA02 Summary by Year and Confidential Attachment 2 Bonus Summary by Year.

b. Please refer to Company Response to AG 2-16, Attachment 1 and Attachment 2 as well as the response to subpart (b) for the explanation as to regarding why the proper amount of NOL generated is attributable to regulated operations. Attachment 1 to AG 2-16 indicates that the Company has had positive book income in each fiscal year after 2008, and the book/tax deprecation adjustments resulted the Company to a cumulatively net operating loss position. Without the book/tax depreciation adjustment contributed to utility net operating loss in each tax year after 2008, the Company would have had a cumulative taxable income as indicated on line 15. As noted in AG 2-16 subpart (b), the schedule is prepared based on the principle of the second ruling provided as Attachment 2 (page 3) of AG 2-16 that "*the use of any method other than the "last dollars deducted" method would be inconsistent with the Normalization Rules* ".

   Since Atmos Energy files a consolidated tax return which includes both utility and non-regulated operations. The utility NOL represents losses resulting from utility operations, which has been allocated to Kentucky operations based on the agreed upon composite rate of shared costs from Shared Services each year.

ATTACHMENTS:

ATTACHMENT 1 - Staff_6-15_Att1 - FXA02 Summary by Year.xlsx, 5 Pages.

ATTACHMENT 2 - Staff_6-15_Att2 - Bonus Summary by Year (CONFIDENTIAL).xlsx, 2 Pages.

Respondent: Joel Multer

Staff Set 6 Q15
Attachment 1
FXA02 Ending Balance by Year

Debit Balance reflects Deferred Tax Asset
Credit Balance reflects Deferred Tax Liability

Reflects KY related Service areas

Division	Fiscal 2008 FXA02	Fiscal 2009 FXA02	Fiscal 2010 FXA02	Fiscal 2011 FXA02	Fiscal 2012 FXA02	Fiscal 2013 FXA02	Fiscal 2014 FXA02	Fiscal 2015 FXA02	Fiscal 2016 FXA02	Fiscal 2017 FXA02	Fiscal 2018 FXA02	Fiscal 2019 FXA02	Fiscal 2020 FXA02	Fiscal 2021 FXA02
001 Div	1,143,431	201,102	195,735	138,717	141,942	(57,050)	0	0	(60,447)	0	0	0	0	0
002 Div	230,852	(4,242,012)	(4,494,600)	3,959,844	1,649,841	9,749,996	12,402,960	9,880,161	17,524,367	5,709,338	7,085,812	6,275,597	19,914,197	18,771,079
003 Div	(8,565,839)	(9,022,510)	(8,406,498)	(12,169,758)	(13,880,653)	(14,290,728)	(14,815,355)	(15,362,510)	(15,614,565)	(16,491,075)	0	0	0	0
004 Div	(73,077)	(71,642)	(63,146)	(76,510)	(99,586)	(94,117)	(84,295)	(72,449)	(65,736)	(54,480)	0	0	0	0
005 Div	(17,517,065)	(19,330,131)	(16,220,040)	(20,652,960)	(20,838,811)	(19,890,588)	(19,923,491)	(21,338,701)	(20,081,569)	(21,067,065)	(33,286,239)	(33,491,584)	(29,782,204)	(29,798,499)
006 Div	399,959	262,209	(156,774)	(281,277)	(350,037)	(327,217)	(294,546)	(372,843)	(667,710)	(778,261)	0	0	0	0
007 Div	(14,596,282)	(14,375,907)	(13,567,560)	(17,361,736)	(19,027,588)	(21,771,754)	(22,633,343)	(23,220,919)	(23,719,136)	(23,077,413)	(15,954,964)	(18,443,589)	(15,951,915)	(17,824,130)
008 Div	0	(117,769)	(1,076,722)	(7,731,693)	(9,917,121)	(10,052,847)	(10,170,430)	(10,275,683)	(10,329,380)	(10,438,539)	(6,571,654)			(6,425)
009 Div	(6,818,886)	(8,587,095)	(4,891,646)	(10,382,312)	(12,826,587)	(12,432,306)	(13,319,199)	(16,287,937)	(16,600,785)	(17,987,717)	(12,194,313)	(16,203,651)	(19,039,490)	(23,051,260)
010 Div	(176,037)	(527,055)	(660,856)	(499,159)	(545,720)	(167,523)	(21,373)	(2,184,615)	(628,241)	(462,703)	(46,236)	170,158	278,996	280,059
011 Div	0	0	0	(17,588)	(23,133)	(23,133)	(23,133)	(23,133)	(23,055)	(23,130)	0	0	0	0
012 Div	14,070,688	13,759,961	19,078,119	30,038,691	26,306,713	13,565,418	15,306,528	11,859,027	17,798,432	11,031,015	8,341,972	6,262,768	7,676,717	9,083,799
013 Div	(80,491)	(103,247)	(65,216)	(97,575)	(129,240)	(36,758)	(97,287)	(184,755)	(159,340)	(173,292)	0	0	0	0
014 Div	(461)	9,885	1,042	0	473	0	0	1,495	0	0	0	0	0	0
015 Div	0	2,221	6,078	0	(2,609)	0	0	0	0	0	0	0	0	0
016 Div	(8,885,839)	(9,351,626)	(8,424,202)	(10,194,557)	(9,739,238)	(9,508,886)	(9,316,606)	(9,446,425)	(9,515,611)	(9,501,286)	0	0	0	0
017 Div	0	0	0	7,902	7,619	7,415	7,224	7,044	6,820	6,883	0	0	0	0
018 Div	0	0	489,499	430,527	376,153	327,001	278,960	226,370	176,392	143,215	0	0	0	0
019 Div	(1,754,747)	(2,302,463)	(1,996,931)	(2,707,346)	(2,664,392)	(2,763,372)	(2,654,126)	(2,933,245)	(3,048,024)	(2,297,988)	(2,221,778)	(1,993,371)	(1,919,548)	(1,846,815)
020 Div	(405,234)	(453,011)	(308,551)	(393,398)	(526,654)	(548,905)	(554,194)	(560,834)	(544,788)	(540,781)	0	0	0	0
021 Div	0	(1,719,698)	(1,338,623)	(2,185,037)	(2,462,004)	(2,465,801)	(3,207,957)	(2,159,172)	(4,569,988)	(5,204,556)	0	0	0	0
022 Div	(201,074)	(196,920)	0	0	0	0	0	0	0	0	0	0	0	0
030 Div	43,230	(138,253)	(393,819)	310,626	186,760	(580,104)	(511,976)	(2,960,837)	(294,607)	(382,872)	(476,106)	(107,035)	(83,113)	(68,203)
040 Div	196,658	191,482	0	0	0	0	0	(19,514)	(19,514)	0	0	0	0	0
047 Div	77,716	75,671	75,671	0	0	0	0	0	0	0	0	0	0	0
070 Div	(592,907)	(631,528)	(644,548)	(815,967)	(194,558)	(199,123)	(199,123)	(199,123)	(199,096)	(199,096)	(124,476)	0	0	0
071 Div	(440,725)	(482,626)	(376,565)	(465,231)	(345,732)	(82,575)	(82,575)	(367,475)	(370,532)	(370,532)	(51,620)	0	0	0
072 Div	(2,876,977)	(3,081,356)	(2,858,982)	(4,403,472)	(1,328,576)	(1,599,083)	(1,599,083)	(1,599,083)	(1,598,863)	(1,598,864)	(999,624)	0	0	0
077 Div	958,036	(5,065,986)	(3,404,558)	(9,383,438)	(11,555,811)	(17,911,672)	(25,807,939)	(28,922,381)	(30,738,422)	(31,469,960)	(22,228,953)	(26,438,530)	(27,048,216)	(28,850,244)
091 Div	779,177	817,546	882,271	1,135,790	911,264	463,583	(178,836)	(2,138,845)	207,582	430,132	363,463	422,657	462,493	349,179
092 Div	(3,233,838)	(3,283,990)	(2,769,307)	(3,327,399)	(652,998)	(716,529)	(716,528)	(716,529)	(716,430)	(716,430)	(447,919)	0	0	0
093 Div	(21,759,649)	(25,743,968)	(24,979,857)	(26,831,425)	(26,718,567)	(28,004,620)	(30,050,806)	(32,594,895)	(32,863,995)	(33,305,510)	(21,343,708)	(24,030,887)	(25,111,514)	(26,716,728)
095 Div	(9,250,487)	(11,668,000)	(12,402,132)	(13,674,797)	(14,416,324)	(3,185,976)	(3,190,743)	(626,516)	(3,190,306)	(3,190,306)	(2,032,093)	0	0	0
096 Div	(1,915,810)	(2,532,116)	(2,276,301)	(3,066,748)	(4,034,783)	(4,458,854)	(5,306,884)	(3,682,783)	(6,309,353)	(6,703,924)	(4,602,295)	(4,394,736)	(4,052,336)	(4,623,287)
097 Div	(4,414,606)	(4,815,473)	(4,525,780)	(5,969,433)	(1,431,425)	(1,938,467)	(1,938,467)	(1,938,467)	(1,938,201)	(1,938,201)	(1,211,781)	0	0	0
098 Div	(773,130)	(609,690)	(445,914)	(591,009)	(46,146)	(117,702)	(117,702)	1,882,050	(117,686)	(117,686)	(73,578)	0	0	0
099 Div	-	(287,018)	(67,486)	(106,307)	(96,187)	(73,879)	(73,879)	(73,879)	(73,869)	(73,869)	(46,183)	0	0	0
107 Div	61,625	80,513	101,197	118,341	132,875	150,483	223,126	(2,489,615)	196,895	213,698	143,726	0	0	0
170 Div	(19,402,742)	(22,530,746)	(23,615,141)	(27,841,792)	(29,867,432)	(35,675,281)	(39,154,907)	(43,871,726)	(49,770,366)	(53,405,712)	(33,270,678)	(35,619,515)	(35,800,526)	(39,184,430)
171 Div	0	0	0	0	0	0	4,421	19,180	21,676	15,666	(28,678)	(1,351)	(1,815)	(2,232)
172 Div	0	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Div	211,787,820	173,334,375	194,122,039	178,237,970	149,284,936	122,511,039	103,452,547	80,388,819	77,104,231	71,499,655	37,446,182	34,599,146	24,854,672	13,968,868
700 Div	81,772,941	53,741,043	48,065,507	37,313,349	26,535,997	12,573,450	2,245,554	(26,310,606)	(30,062,037)	(32,008,504)	(26,850,569)	(30,244,267)	(35,616,323)	(49,947,789)
830 Div	0	0	0	0	0	0	0	0	0	0	0	0	0	0
979 Div	0	0	0	0	0	0	0	0	0	0	0	0	0	0
982 Div	0	0	0	0	0	0	0	0	0	0	0	0	0	0
989 Div	0	0	0	0	0	0	0	0	0	0	0	0	0	0
990 Div	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COLO DV	(6,847,373)	(8,386,397)	(8,990,565)	(9,319,021)	(8,750,200)	(8,925,029)	(8,803,208)	(10,651,876)	(9,049,338)	(8,796,063)	(5,768,535)	(5,260,662)	(4,973,367)	(5,071,239)
KANS DV	(16,842,862)	(18,933,409)	(16,548,830)	(20,392,917)	(22,278,313)	(24,387,843)	(25,834,947)	(28,025,687)	(27,083,048)	(26,753,256)	(16,722,238)	(18,275,639)	(13,552,947)	(14,702,423)
Division Total	**164,095,995**	**63,884,366**	**97,046,008**	**40,751,895**	**(9,215,852)**	**(62,939,337)**	**(106,761,618)**	**(187,348,912)**	**(186,987,643)**	**(220,079,469)**	**(153,173,063)**	**(166,774,491)**	**(159,746,239)**	**(199,240,720)**
Utility	**164,095,995**	**63,884,366**	**97,046,008**	**40,751,895**	**(9,215,852)**	**(62,939,337)**	**(106,761,618)**	**(187,348,912)**	**(186,987,643)**	**(220,079,469)**	**(153,173,063)**	**(166,774,491)**	**(159,746,239)**	**(199,240,720)**
Non-Utility	**(9,759,409)**	**33,032,749**	**(10,497,400)**	**(8,884,622)**	**(7,558,427)**	**(6,562,859)**	**(6,690,377)**	**(6,394,134)**	**(7,237,863)**	**(4,701,539)**	**(3,042,464)**	**(2,729,278)**	**(2,578,641)**	**(2,445,647)**
Consolidated	**154,336,586**	**96,917,115**	**86,548,608**	**31,867,273**	**(16,774,279)**	**(69,502,196)**	**(113,451,995)**	**(193,743,046)**	**(194,225,506)**	**(224,781,008)**	**(156,215,527)**	**(169,503,769)**	**(162,324,880)**	**(201,686,367)**

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Account	Category	Adj Code	Fiscal 2019 9/30/2019	Fiscal 2020 10/31/2019	Fiscal 2020 11/30/2019	Fiscal 2020 12/31/2019	Fiscal 2020 1/31/2020	Fiscal 2020 2/29/2020	Fiscal 2020 3/31/2020	Fiscal 2020 4/30/2020	Fiscal 2020 5/31/2020	Fiscal 2020 6/30/2020	Fiscal 2020 7/31/2020	Fiscal 2020 8/31/2020	Fiscal 2020 9/30/2020	Fiscal 2021 10/31/2020	Fiscal 2021 11/30/2020	Fiscal 2021 12/31/2020	Fiscal 2021 1/31/2021	Fiscal 2021 2/28/2021	Fiscal 2021 3/31/2021	Fiscal 2021 4/30/2021	Fiscal 2021 5/31/2021	Fiscal 2021 6/30/2021	Fiscal 2021 7/31/2021	Fiscal 2021 8/31/2021	Fiscal 2021 9/30/2021
Directors Deferred Bonus	1900	ACC	ACC03	106,323	106,323	106,323	108,383	108,383	108,383	84,653	84,653	84,653	85,513	85,513	85,513	87,615	87,615	87,615	89,385	89,385	89,385	91,351	91,351	91,351	93,029	93,029	93,029	94,915
MIP/VPP Accrual	Excl	ACC	ACC04	1,598,728	1,598,728	1,598,728	1,804,681	1,804,681	1,804,681	2,010,634	2,010,634	2,010,634	2,178,215	2,178,215	2,178,215	1,338,522	1,338,522	1,338,522	1,320,611	1,320,611	1,320,611	1,302,701	1,302,701	1,302,701	1,284,790	1,284,790	1,284,790	1,249,670
Miscellaneous Accrued	2830	ACC	ACC06	2,199	2,199	2,199	1,092	1,092	1,092	958	958	958	-	-	-	-	-	-	-	-	-	3,568	3,568	3,568	1,525	1,525	1,525	-
Self Insurance - Adjustment	1900	ACC	ACC08	2,030,752	2,030,752	2,030,752	2,030,752	2,030,752	2,030,752	1,996,526	1,996,526	1,996,526	1,625,633	1,625,633	1,625,633	2,017,980	2,017,980	2,017,980	1,905,870	1,905,870	1,905,870	1,905,870	1,905,870	1,905,870	1,367,742	1,367,742	1,367,742	2,086,148
Vacation Accrual	1900	ACC	ACC11	-	-	-	-	-	-	-	-	-	12,857	12,857	12,857	50,520	50,520	50,520	50,520	50,520	50,520	82,802	82,802	82,802	82,802	82,802	82,802	67,023
Worker's Comp Insurance Reserve	1900	ACC	ACC12	71,640	71,640	71,640	71,163	71,163	71,163	62,379	62,379	62,379	62,258	62,258	62,258	61,146	61,146	61,146	60,757	60,757	60,757	56,736	56,736	56,736	55,404	55,404	55,404	55,170
Accrual - Subtotal				**3,809,642**	**3,809,642**	**3,809,642**	**4,016,071**	**4,016,071**	**4,016,071**	**4,155,150**	**4,155,150**	**4,155,150**	**3,964,476**	**3,964,476**	**3,964,476**	**3,555,783**	**3,555,783**	**3,555,783**	**3,427,143**	**3,427,143**	**3,427,143**	**3,443,028**	**3,443,028**	**3,443,028**	**2,885,292**	**2,885,292**	**2,885,292**	**3,552,921**
Rabbi Trust - True Up		BEN	NBP01																									-
SEBP Adjustment	Excl	BEN	NBP03	16,130,294	16,130,294	16,130,294	16,271,897	16,271,897	16,271,897	16,493,155	16,493,155	16,493,155	16,425,011	16,425,011	16,425,011	13,641,093	13,641,093	13,641,093	13,745,948	13,745,948	13,745,948	11,208,005	11,208,005	11,208,005	14,060,585	14,060,585	14,060,585	11,156,393
SERP DTL Offset	Excl	BEN	NBP04																(2,695,110)	(2,695,110)	(2,695,110)				(2,695,110)	(2,695,110)	(2,695,110)	(3,482,825)
Restricted Stock Grant Plan	Excl	BEN	NBP05	10,229	10,229	10,229	10,229	10,229	10,229	10,229	10,229	10,229	10,052	10,052	10,052	(902,770)	(902,770)	(902,770)	(902,770)	(902,770)	(902,770)	(902,770)	(902,770)	(902,770)	(902,770)	(902,770)	(902,770)	(4,330,129)
Rabbi Trust	1900	BEN	NBP06	911,154	911,154	911,154	911,154	911,154	911,154	911,154	911,154	911,154	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381
VEBA Trust Contribution Adjustment	1900	BEN	NBP08													4,511,106	4,511,106	4,511,106	4,823,211	4,823,211	4,823,211	4,823,211	4,823,211	4,823,211	5,090,683	5,090,683	5,090,683	4,800,453
Restricted Stock - MIP	Excl	BEN	NBP13	9,450,594	9,450,594	9,450,594	9,450,594	9,450,594	9,450,594	9,450,594	9,450,594	9,450,594	9,286,989	9,286,989	9,286,989	10,034,638	10,034,638	10,034,638	10,034,638	10,034,638	10,034,638	10,034,638	10,034,638	10,034,638	10,034,638	10,034,638	10,034,638	10,725,812
Director's Stock Awards	Excl	BEN	NBP16	4,885,488	4,885,488	4,885,488	4,885,488	4,885,488	4,885,488	4,885,488	4,885,488	4,885,488	4,800,912	4,800,912	4,800,912	5,288,960	5,288,960	5,288,960	5,288,960	5,288,960	5,288,960	5,639,083	5,639,083	5,639,083	5,697,990	5,697,990	5,697,990	5,757,264
Rabbi Trust Book Gain or Loss		BEN	NBP22	-			-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,384,637)
Rabbi Trust Tax Gain or Loss		BEN	NBP23	-			-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,384,637
Pension Expense	2830	BEN	PEN01	(4,384,218)	(4,384,218)	(4,384,218)	(3,735,588)	(3,735,588)	(3,735,588)	(2,762,643)	(2,762,643)	(2,762,643)	(1,758,716)	(1,758,716)	(1,758,716)	(483,914)	(483,914)	(483,914)	68,936	68,936	68,936	-	-	-	-	-	-	590,990
FAS106 Adjustment	1900	BEN	PRB01	5,947,460	5,947,460	5,947,460	5,915,344	5,915,344	5,915,344	6,006,424	6,006,424	6,006,424	5,916,846	5,916,846	5,916,846	6,420,620	6,420,620	6,420,620	6,333,175	6,333,175	6,333,175	6,483,160	6,483,160	6,483,160	6,567,597	6,567,597	6,567,597	13,781,153
Benefits - Subtotal				**32,951,001**	**32,951,001**	**32,951,001**	**33,709,118**	**33,709,118**	**33,709,118**	**34,994,401**	**34,994,401**	**34,994,401**	**35,576,475**	**35,576,475**	**35,576,475**	**39,405,114**	**39,405,114**	**39,405,114**	**37,592,369**	**37,592,369**	**37,592,369**	**38,180,708**	**38,180,708**	**38,180,708**	**38,748,994**	**38,748,994**	**38,748,994**	**39,894,492**
CWIP	Excl	CWIP/RWIP	FAX26	(1,337,603)	(1,337,603)	(1,337,603)	(1,337,603)	(1,337,603)	(1,337,603)	(1,337,603)	(1,337,603)	(1,337,603)	(1,314,447)	(1,314,447)	(1,314,447)	(523,522)	(523,522)	(523,522)	(523,522)	(523,522)	(523,522)	(523,522)	(523,522)	(523,522)	(523,522)	(523,522)	(523,522)	(1,639,039)
RWIP	Excl	CWIP/RWIP	FAX47	(2,366)	(2,366)	(2,366)	(2,366)	(2,366)	(2,366)	(2,366)	(2,366)	(2,366)	(2,325)	(2,325)	(2,325)	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal				**(1,339,969)**	**(1,339,969)**	**(1,339,969)**	**(1,339,969)**	**(1,339,969)**	**(1,339,969)**	**(1,339,969)**	**(1,339,969)**	**(1,339,969)**	**(1,316,772)**	**(1,316,772)**	**(1,316,772)**	**(523,522)**	**(523,522)**	**(523,522)**	**(523,522)**	**(523,522)**	**(523,522)**	**(523,522)**	**(523,522)**	**(523,522)**	**(523,522)**	**(523,522)**	**(523,522)**	**(1,639,039)**
Fixed Asset Cost Adjustment	2820	FXA	FAX01	(23,039,537)	(23,039,537)	(23,039,537)	(23,372,841)	(23,372,841)	(23,372,841)	(23,703,370)	(23,703,370)	(23,703,370)	(23,620,559)	(23,620,559)	(23,620,559)	(37,941,075)	(37,941,075)	(37,941,075)	(38,285,321)	(38,285,321)	(38,285,321)	(38,631,461)	(38,631,461)	(38,631,461)	(38,977,826)	(38,977,826)	(38,977,826)	(36,833,985)
Depreciation Adjustment	2820	FXA	FAX02	6,275,597	6,275,597	6,275,597	6,191,994	6,191,994	6,191,994	6,070,893	6,070,893	6,070,893	6,010,900	6,010,900	6,010,900	19,914,197	19,914,197	19,914,197	19,889,800	19,889,800	19,889,800	19,835,301	19,835,301	19,835,301	19,546,570	19,546,570	19,546,570	18,771,079
Section 481(a) Cushion Gas	2820	FXA	FAX13	343,370	343,370	343,370	343,370	343,370	343,370	343,370	343,370	343,370	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426
Section 481(a) Line Pack Gas	2820	FXA	FAX14	41,663	41,663	41,663	41,663	41,663	41,663	41,663	41,663	41,663	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942
AFUDC - Equity Asset Cost Adj	2820	FXA	FXA80																			(4,931)	(4,931)	(4,931)	(10,613)	(10,613)	(10,613)	-
Plant - Subtotal				**(16,378,907)**	**(16,378,907)**	**(16,378,907)**	**(16,795,814)**	**(16,795,814)**	**(16,795,814)**	**(17,247,444)**	**(17,247,444)**	**(17,247,444)**	**(17,231,291)**	**(17,231,291)**	**(17,231,291)**	**(17,648,510)**	**(17,648,510)**	**(17,648,510)**	**(18,017,153)**	**(18,017,153)**	**(18,017,153)**	**(18,422,723)**	**(18,422,723)**	**(18,422,723)**	**(19,063,501)**	**(19,063,501)**	**(19,063,501)**	**(17,684,538)**
Deferred Gas Costs	Excl	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	Excl	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item		GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	1900	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	2830	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leases - Assets	2830	ONT	DVA10				(11,903,548)	(11,903,548)	(11,903,548)	(11,745,252)	(11,745,252)	(11,745,252)	(11,463,336)	(11,463,336)	(11,463,336)	(11,421,013)	(11,421,013)	(11,421,013)	(11,366,418)	(11,366,418)	(11,366,418)	(11,272,870)	(11,272,870)	(11,272,870)	(11,057,595)	(11,057,595)	(11,057,595)	(10,862,628)
Leases - Liabilities	2830	ONT	DVA20				11,418,392	11,418,392	11,418,392	11,745,252	11,745,252	11,745,252	11,463,336	11,463,336	11,463,336	11,421,013	11,421,013	11,421,013	11,366,418	11,366,418	11,366,418	11,272,870	11,272,870	11,272,870	11,057,595	11,057,595	11,057,595	10,862,628
RAR 86/90 Lease Expense Amortiz.	2830	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	1900	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	1900	ONT	ONT02	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Clearing Account - Adjustment	1900	ONT	ONT03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	276,598	276,598	276,598	276,598
Charitable Contribution Carryover	Excl	ONT	ONT04	5,336,540	5,336,540	5,336,540	4,478,356	4,478,356	4,478,356	4,479,200	4,479,200	4,479,200	4,401,658	4,401,658	4,401,658	3,252,303	3,252,303	3,252,303	3,252,303	3,252,303	3,252,303	3,252,304	3,252,304	3,252,304	3,253,896	3,253,896	3,253,896	(642,745)
Prepayments	Excl	ONT	ONT31	(5,121,942)	(5,121,942)	(5,121,942)	(5,146,229)	(5,146,229)	(5,146,229)	(5,236,019)	(5,236,019)	(5,236,019)	(5,230,477)	(5,230,477)	(5,230,477)	(5,456,886)	(5,456,886)	(5,456,886)	(5,220,280)	(5,220,280)	(5,220,280)	(4,915,400)	(4,915,400)	(4,915,400)	(6,700,935)	(6,700,935)	(6,700,935)	(6,527,616)
Rate Case Accrual	2830	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	(1,330)	(1,330)	(1,330)	(1,330)	(1,330)	(1,330)	-	-	-	-	-	-	(24,031,075)
Federal & State Tax Interest	2830	ONT	ONT61	1,235,252	1,235,252	1,235,252	1,235,252	1,235,252	1,235,252	1,364,801	1,364,801	1,364,801	1,468,481	1,468,481	1,468,481	1,376,088	1,376,088	1,376,088	1,376,088	1,376,088	1,376,088	1,487,893	1,487,893	1,487,893	1,599,699	1,599,699	1,599,699	1,376,088
Reg Asset Benefit Accrual	2830	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,720,775)
Intra Period Tax Allocation	1900	ONT	OTH	-	-	-	(309,627)	(309,627)	(309,627)	(1,937,691)	(1,937,691)	(1,937,691)	(5,580,583)	(5,580,583)	(5,580,583)	-	-	-	(206,350)	(206,350)	(206,350)	3,536,075	3,536,075	3,536,075	(1,897,591)	(1,897,591)	(1,897,591)	-
Regulatory Liability - NSC	1900	**ONT**	**RGL08**																									19,629,703
Other - Subtotal				**1,449,851**	**1,449,851**	**1,449,851**	**(227,403)**	**(227,403)**	**(227,403)**	**(1,329,708)**	**(1,329,708)**	**(1,329,708)**	**(4,940,920)**	**(4,940,920)**	**(4,940,920)**	**(829,824)**	**(829,824)**	**(829,824)**	**(799,857)**	**(799,857)**	**(799,857)**	**3,361,452**	**3,361,452**	**3,361,452**	**(3,469,070)**	**(3,469,070)**	**(3,469,070)**	**(11,639,821)**
FD-NOL Credit Carryforward - Non Reg	Excl	TAX	TAX02NR	(163,981,747)	(163,981,747)	(163,981,747)	(165,616,606)	(165,616,606)	(165,616,606)	(166,582,236)	(166,582,236)	(166,582,236)	(167,612,536)	(167,612,536)	(167,612,536)	(168,088,174)	(168,088,174)	(168,088,174)	(169,285,085)	(169,285,085)	(169,285,085)	(170,609,458)	(170,609,458)	(170,609,458)	(171,811,030)	(171,811,030)	(171,811,030)	(172,186,819)
FD-NOL Credit Carryforward - Utility	1900	TAX	TAX02U	609,990,361	609,990,361	609,990,361	613,554,225	613,554,225	613,554,225	576,886,666	576,886,666	576,886,666	586,992,749	586,992,749	586,992,749	608,544,074	608,544,074	608,544,074	598,045,312	598,045,312	598,045,312	537,424,569	537,424,569	537,424,569	530,205,732	530,205,732	530,205,732	574,342,040
UB FD-NOL Credit Carryforward - Utility	1900 EXL UB	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	439,642,155	439,642,155	439,642,155	439,642,155	439,642,155	439,642,155	441,152,879
FD-NOL Credit Carryforward - Other	1900	TAX	TAX02OT	5,820,648	5,820,648	5,820,648	5,820,648	5,820,648	5,820,648	5,814,928	5,814,928	5,814,928	5,814,928	5,814,928	5,814,928	6,493,433	6,493,433	6,493,433	6,660,598	6,660,598	6,660,598	6,660,598	6,660,598	6,660,598	6,660,598	6,660,598	6,660,598	6,886,357
ST-State Net Operating Loss	1900	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	262,745
ST-State Bonus Depreciation	2820	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	2830	TAX	TAX06	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)
FD-AMT Minimum Tax Credit	1900	TAX	**TAX07**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST- Valuation Allow Enterprise Zone ITC	1900	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)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(127,663)
FD- Valuation Allow Fed Tax Enterprise Zone ITC	1900	TAX	TAX38	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	26,809
ST-Enterprise Zone ITC	1900	TAX	TAX39	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,352,371	2,213,331
FD-Treasury Lock Adjustment-Realized	2830	TAX	TAX40	33,917,771	33,814,006	33,710,242	33,606,477	33,502,712	33,398,947	33,295,182	33,191,418	33,087,653	32,412,977	32,311,009	32,209,040	32,483,820	32,373,849	32,263,877	32,153,905	32,043,933	31,933,961	31,823,990	31,714,018	31,604,046	31,494,074	31,384,102	31,274,131	17,941,793
FD-Treasury Lock Adjustment-Unrealized	Excl	TAX	TAX41	-	-	-	-	-	-	-	4,452,554	472,182	1,425,686	8,629,108	(13,355,688)	(15,764,794)	(26,623,531)	(24,427,851)	(32,829,546)	(44,692,752)	(58,841,304)	(72,386,701)	(64,959,678)	(62,149,449)	(49,166,949)	(41,951,878)	(41,655,221)	(38,090,514)
FD -Federal Tax on Enterprise ITC	1900	**TAX**	**TAX42**	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(493,998)	(464,800)
Other Tax Effected Items - Subtotal				**485,043,571**	**484,939,806**	**484,836,041**	**486,661,281**	**486,557,516**	**486,453,752**	**448,711,078**	**453,059,867**	**448,975,730**	**458,330,142**	**465,431,795**	**443,345,030**	**462,964,896**	**451,996,188**	**454,081,897**	**434,041,722**	**422,068,544**	**407,810,020**	**771,851,690**	**779,168,741**	**781,868,998**	**786,121,118**	**793,426,217**	**793,612,902**	**829,489,856**
Total Accumulated Deferred Income Tax				**505,535,189**	**505,431,424**	**505,327,659**	**506,023,284**	**505,919,519**	**505,815,755**	**467,943,508**	**472,292,297**	**468,208,160**	**474,382,310**	**481,483,763**	**459,396,998**	**486,923,937**	**475,955,229**	**478,040,938**	**455,720,702**	**443,747,524**	**429,489,000**	**797,890,633**	**805,207,684**	**807,907,941**	**804,899,311**	**812,004,410**	**812,191,095**	**841,973,871**

Acct:																												
1900				**626,641,179**	**626,641,179**	**626,641,179**	**629,864,883**	**629,864,883**	**629,864,883**	**591,587,880**	**591,587,880**	**591,587,880**	**597,588,423**	**597,588,423**	**597,588,423**	**630,844,716**	**630,844,716**	**630,844,716**	**620,420,700**	**620,420,700**	**620,420,700**	**563,722,594**	**563,722,594**	**563,722,594**	**551,160,816**	**551,160,816**	**551,160,816**	**624,825,359**
1900 EXL UB				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**439,642,155**	**439,642,155**	**439,642,155**	**439,642,155**	**439,642,155**	**439,642,155**	**441,152,879**
2820				**(16,378,907)**	**(16,378,907)**	**(16,378,907)**	**(16,795,814)**	**(16,795,814)**	**(16,795,814)**	**(17,247,444)**	**(17,247,444)**	**(17,247,444)**	**(17,231,291)**	**(17,231,291)**	**(17,231,291)**	**(17,648,510)**	**(17,648,510)**	**(17,648,510)**	**(18,017,153)**	**(18,017,153)**	**(18,017,153)**	**(18,422,723)**	**(18,422,723)**	**(18,422,723)**	**(19,063,501)**	**(19,063,501)**	**(19,063,501)**	**(17,684,538)**
2830				**28,304,702**	**28,200,937**	**28,097,172**	**28,155,774**	**28,052,009**	**27,948,245**	**29,431,996**	**29,328,231**	**29,224,466**	**29,656,440**	**29,554,471**	**29,452,503**	**30,908,362**	**30,798,390**	**30,688,418**	**31,131,007**	**31,021,036**	**30,911,064**	**30,849,727**	**30,739,755**	**30,629,783**	**30,628,258**	**30,518,286**	**30,408,314**	**(8,309,282)**
Excl				**(133,031,785)**	**(133,031,785)**	**(133,031,785)**	**(135,201,559)**	**(135,201,559)**	**(135,201,559)**	**(135,828,924)**	**(131,376,370)**	**(135,356,742)**	**(135,631,262)**	**(128,427,840)**	**(150,412,636)**	**(157,180,630)**	**(168,039,367)**	**(165,843,687)**	**(177,813,853)**	**(189,677,059)**	**(203,825,611)**	**(217,901,120)**	**(210,474,097)**	**(207,663,868)**	**(197,468,417)**	**(190,253,346)**	**(189,956,689)**	**(198,010,548)**
Total				**505,535,189**	**505,431,424**	**505,327,659**	**506,023,284**	**505,919,519**	**505,815,755**	**467,943,508**	**472,292,297**	**468,208,160**	**474,382,310**	**481,483,763**	**459,396,998**	**486,923,937**	**475,955,229**	**478,040,938**	**455,720,702**	**443,747,524**	**429,489,000**	**797,890,633**	**805,207,684**	**807,907,941**	**804,899,311**	**812,004,410**	**812,191,095**	**841,973,871**
Difference				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Account	Category	Adj Code	Fiscal 2019 9/30/2019	Fiscal 2020 10/31/2019	Fiscal 2020 11/30/2019	Fiscal 2020 12/31/2019	Fiscal 2020 1/31/2020	Fiscal 2020 2/29/2020	Fiscal 2020 3/31/2020	Fiscal 2020 4/30/2020	Fiscal 2020 5/31/2020	Fiscal 2020 6/30/2020	Fiscal 2020 7/31/2020	Fiscal 2020 8/31/2020	Fiscal 2020 9/30/2020	Fiscal 2021 10/31/2020	Fiscal 2021 11/30/2020	Fiscal 2021 12/31/2020	Fiscal 2021 1/31/2021	Fiscal 2021 2/28/2021	Fiscal 2021 3/31/2021	Fiscal 2021 4/30/2021	Fiscal 2021 5/31/2021	Fiscal 2021 6/30/2021	Fiscal 2021 7/31/2021	Fiscal 2021 8/31/2021	Fiscal 2021 9/30/2021
MIP/VPP Accrual	Excl	ACC	ACC04	(1,143,743)	(1,143,743)	(1,143,743)	(1,288,961)	(1,288,961)	(1,288,961)	(1,434,179)	(1,434,179)	(1,434,179)	(1,552,055)	(1,552,055)	(1,552,055)	(638,291)	(638,291)	(638,291)	(495,587)	(495,587)	(495,587)	(352,883)	(352,883)	(352,883)	(210,179)	(210,179)	(210,179)	(687,431)
Vacation Accrual	1900	ACC	ACC11	-	-	-	-	-	-	-	-	-	15,277	15,277	15,277	22,232	22,232	22,232	22,232	22,232	22,232	35,508	35,508	35,508	35,508	35,508	35,508	9,852
Worker's Comp Insurance Reserve	1900	ACC	ACC12	359	359	359	362	362	362	368	368	368	372	372	372	416	416	416	435	435	435	443	443	443	455	455	455	530
Accrual - Subtotal				**(1,143,384)**	**(1,143,384)**	**(1,143,384)**	**(1,288,599)**	**(1,288,599)**	**(1,288,599)**	**(1,433,811)**	**(1,433,811)**	**(1,433,811)**	**(1,536,406)**	**(1,536,406)**	**(1,536,406)**	**(615,643)**	**(615,643)**	**(615,643)**	**(472,920)**	**(472,920)**	**(472,920)**	**(316,932)**	**(316,932)**	**(316,932)**	**(174,216)**	**(174,216)**	**(174,216)**	**(677,049)**
FAS106 Adjustment	1900	BEN	PRB01	-	-	-	-	-	-	-	-	-	-	-	-	(339,011)	(339,011)	(339,011)	(423,876)	(423,876)	(423,876)	(509,556)	(509,556)	(509,556)	(595,539)	(595,539)	(595,539)	(936,951)
Benefits - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-	**(339,011)**	**(339,011)**	**(339,011)**	**(423,876)**	**(423,876)**	**(423,876)**	**(509,556)**	**(509,556)**	**(509,556)**	**(595,539)**	**(595,539)**	**(595,539)**	**(936,951)**
CWIP	Excl	CWIP/RWIP	FXA26	(2,286,768)	(2,286,768)	(2,286,768)	(2,577,198)	(2,577,198)	(2,577,198)	(2,867,622)	(2,867,622)	(2,867,622)	(3,072,812)	(3,072,812)	(3,072,812)	(1,909,308)	(1,909,308)	(1,909,308)	(1,793,592)	(1,793,592)	(1,793,592)	(1,652,976)	(1,652,976)	(1,652,976)	(1,539,510)	(1,539,510)	(1,539,510)	(3,228,000)
RWIP	Excl	CWIP/RWIP	FXA47	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(84)	(84)	(84)	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal				**(2,286,854)**	**(2,286,854)**	**(2,286,854)**	**(2,577,284)**	**(2,577,284)**	**(2,577,284)**	**(2,867,708)**	**(2,867,708)**	**(2,867,708)**	**(3,072,896)**	**(3,072,896)**	**(3,072,896)**	**(1,909,308)**	**(1,909,308)**	**(1,909,308)**	**(1,793,592)**	**(1,793,592)**	**(1,793,592)**	**(1,652,976)**	**(1,652,976)**	**(1,652,976)**	**(1,539,510)**	**(1,539,510)**	**(1,539,510)**	**(3,228,000)**
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(21,676,554)	(21,676,554)	(21,676,554)	(21,804,652)	(21,804,652)	(21,804,652)	(21,932,749)	(21,932,749)	(21,932,749)	(21,678,938)	(21,678,938)	(21,678,938)	(21,765,784)	(21,765,784)	(21,765,784)	(21,808,597)	(21,808,597)	(21,808,597)	(21,851,409)	(21,851,409)	(21,851,409)	(21,894,221)	(21,894,221)	(21,894,221)	(22,333,444)
Depreciation Adjustment	2820	FXA	FXA02	6,262,768	6,262,768	6,262,768	6,563,093	6,563,093	6,563,093	6,918,890	6,918,890	6,918,890	7,270,097	7,270,097	7,270,097	7,676,717	7,676,717	7,676,717	8,134,715	8,134,715	8,134,715	8,517,827	8,517,827	8,517,827	8,918,376	8,918,376	8,918,376	9,083,799
Plant - Subtotal				**(15,413,786)**	**(15,413,786)**	**(15,413,786)**	**(15,241,559)**	**(15,241,559)**	**(15,241,559)**	**(15,013,859)**	**(15,013,859)**	**(15,013,859)**	**(14,408,841)**	**(14,408,841)**	**(14,408,841)**	**(14,089,067)**	**(14,089,067)**	**(14,089,067)**	**(13,673,882)**	**(13,673,882)**	**(13,673,882)**	**(13,333,582)**	**(13,333,582)**	**(13,333,582)**	**(12,975,845)**	**(12,975,845)**	**(12,975,845)**	**(13,249,645)**
Deferred Gas Costs	Excl	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	Excl	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item		GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal																-	-	-	-	-	-	-	-	-	-	-	-	-
Leases - Assets	2830	ONT	DVA10				(2,471,762)	(2,471,762)	(2,471,762)	(2,542,062)	(2,542,062)	(2,542,062)	(2,742,695)	(2,742,695)	(2,742,695)	(2,709,007)	(2,709,007)	(2,709,007)	(2,692,047)	(2,692,047)	(2,692,047)	(2,666,574)	(2,666,574)	(2,666,574)	(2,615,012)	(2,615,012)	(2,615,012)	(2,545,695)
Leases - Liabilities	2830	ONT	DVA20				2,483,101	2,483,101	2,483,101	2,542,062	2,542,062	2,542,062	2,742,695	2,742,695	2,742,695	2,709,007	2,709,007	2,709,007	2,692,047	2,692,047	2,692,047	2,666,574	2,666,574	2,666,574	2,615,012	2,615,012	2,615,012	2,545,695
Charitable Contribution Carryover	Excl	ONT	ONT04	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,570	1,570	1,570	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,384	2,384	2,384	3,177
Prepayments	Excl	ONT	ONT31	(321,133)	(321,133)	(321,133)	(808,047)	(808,047)	(808,047)	(703,598)	(703,598)	(703,598)	(526,695)	(526,695)	(526,695)	(401,308)	(401,308)	(401,308)	(950,038)	(950,038)	(950,038)	(743,943)	(743,943)	(743,943)	(599,872)	(599,872)	(599,872)	(245,166)
Rate Case Accrual	2830	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	(263)	(263)	(263)	(363)	(363)	(363)	195	195	195	61	61	61	5,981
Intra Period Tax Allocation	1900	ONT	OTH	-	-	-	23,098	23,098	23,098	19,230	19,230	19,230	24,492	24,492	24,492	-	-		93	93	93	3,879	3,879	3,879	22,480	22,480	22,480	-
Regulatory Liability - NSC	1900	**ONT**	**RGL08**																									(4,886)
Other - Subtotal				**(319,536)**	**(319,536)**	**(319,536)**	**(772,013)**	**(772,013)**	**(772,013)**	**(682,771)**	**(682,771)**	**(682,771)**	**(500,633)**	**(500,633)**	**(500,633)**	**(399,541)**	**(399,541)**	**(399,541)**	**(948,278)**	**(948,278)**	**(948,278)**	**(737,839)**	**(737,839)**	**(737,839)**	**(574,947)**	**(574,947)**	**(574,947)**	**(240,894)**
FD-NOL Credit Carryforward - Non Reg	Excl	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	1900	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	1900	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	1900	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	2820	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	2830	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	2820	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	1900	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	1900	TAX	TAX13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax				**(19,163,560)**	**(19,163,560)**	**(19,163,560)**	**(19,879,455)**	**(19,879,455)**	**(19,879,455)**	**(19,998,149)**	**(19,998,149)**	**(19,998,149)**	**(19,518,776)**	**(19,518,776)**	**(19,518,776)**	**(17,352,570)**	**(17,352,570)**	**(17,352,570)**	**(17,312,548)**	**(17,312,548)**	**(17,312,548)**	**(16,550,885)**	**(16,550,885)**	**(16,550,885)**	**(15,860,057)**	**(15,860,057)**	**(15,860,057)**	**(18,332,539)**

Acct:																												
1900				**359**	**359**	**359**	**23,460**	**23,460**	**23,460**	**19,598**	**19,598**	**19,598**	**40,141**	**40,141**	**40,141**	**(316,363)**	**(316,363)**	**(316,363)**	**(401,116)**	**(401,116)**	**(401,116)**	**(469,726)**	**(469,726)**	**(469,726)**	**(537,096)**	**(537,096)**	**(537,096)**	**(931,455)**
2820				**(15,413,786)**	**(15,413,786)**	**(15,413,786)**	**(15,241,559)**	**(15,241,559)**	**(15,241,559)**	**(15,013,859)**	**(15,013,859)**	**(15,013,859)**	**(14,408,841)**	**(14,408,841)**	**(14,408,841)**	**(14,089,067)**	**(14,089,067)**	**(14,089,067)**	**(13,673,882)**	**(13,673,882)**	**(13,673,882)**	**(13,333,582)**	**(13,333,582)**	**(13,333,582)**	**(12,975,845)**	**(12,975,845)**	**(12,975,845)**	**(13,249,645)**
2830				-	-	-	**11,339**	**11,339**	**11,339**	-	-	-	-	-	-	**(263)**	**(263)**	**(263)**	**(363)**	**(363)**	**(363)**	**195**	**195**	**195**	**61**	**61**	**61**	**5,981**
Excl				**(3,750,133)**	**(3,750,133)**	**(3,750,133)**	**(4,672,695)**	**(4,672,695)**	**(4,672,695)**	**(5,003,888)**	**(5,003,888)**	**(5,003,888)**	**(5,150,076)**	**(5,150,076)**	**(5,150,076)**	**(2,946,877)**	**(2,946,877)**	**(2,946,877)**	**(3,237,187)**	**(3,237,187)**	**(3,237,187)**	**(2,747,772)**	**(2,747,772)**	**(2,747,772)**	**(2,347,177)**	**(2,347,177)**	**(2,347,177)**	**(4,157,420)**
Total				**(19,163,560)**	**(19,163,560)**	**(19,163,560)**	**(19,879,455)**	**(19,879,455)**	**(19,879,455)**	**(19,998,149)**	**(19,998,149)**	**(19,998,149)**	**(19,518,776)**	**(19,518,776)**	**(19,518,776)**	**(17,352,570)**	**(17,352,570)**	**(17,352,570)**	**(17,312,548)**	**(17,312,548)**	**(17,312,548)**	**(16,550,885)**	**(16,550,885)**	**(16,550,885)**	**(15,860,057)**	**(15,860,057)**	**(15,860,057)**	**(18,332,539)**
Difference				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
5009000

Adjustment Description	Account	Category	Adj Code	Fiscal 2019 9/30/2019	Fiscal 2020 10/31/2019	Fiscal 2020 11/30/2019	Fiscal 2020 12/31/2019	Fiscal 2020 1/31/2020	Fiscal 2020 2/29/2020	Fiscal 2020 3/31/2020	Fiscal 2020 4/30/2020	Fiscal 2020 5/31/2020	Fiscal 2020 6/30/2020	Fiscal 2020 7/31/2020	Fiscal 2020 8/31/2020	Fiscal 2020 9/30/2020	Fiscal 2021 10/31/2020	Fiscal 2021 11/30/2020	Fiscal 2021 12/31/2020	Fiscal 2021 1/31/2021	Fiscal 2021 2/28/2021	Fiscal 2021 3/31/2021	Fiscal 2021 4/30/2021	Fiscal 2021 5/31/2021	Fiscal 2021 6/30/2021	Fiscal 2021 7/31/2021	Fiscal 2021 8/31/2021	Fiscal 2021 9/30/2021
MIP/VPP Accrual	Excl	ACC	ACC04	(50,005)	(50,005)	(50,005)	(56,669)	(56,669)	(56,669)	(63,333)	(63,333)	(63,333)	(69,997)	(69,997)	(69,997)	(249,526)	(249,526)	(249,526)	(242,862)	(242,862)	(242,862)	(236,198)	(236,198)	(236,198)	(229,534)	(229,534)	(229,534)	(248,888)
Vacation Accrual	1900	ACC	ACC11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(72,129)
Worker's Comp Insurance Reserve	1900	ACC	ACC12	75,464	75,464	75,464	75,457	75,457	75,457	81,866	81,866	81,866	87,467	87,467	87,467	95,402	95,402	95,402	98,986	98,986	98,986	104,857	104,857	104,857	109,950	109,950	109,950	117,791
Accrual - Subtotal				**25,459**	**25,459**	**25,459**	**18,788**	**18,788**	**18,788**	**18,533**	**18,533**	**18,533**	**17,470**	**17,470**	**17,470**	**(154,124)**	**(154,124)**	**(154,124)**	**(143,876)**	**(143,876)**	**(143,876)**	**(131,341)**	**(131,341)**	**(131,341)**	**(119,584)**	**(119,584)**	**(119,584)**	**(203,226)**
Benefits - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP	Excl	CWIP/RWIP	FXA26	(468,357)	(468,357)	(468,357)	(468,357)	(468,357)	(468,357)	(468,357)	(468,357)	(468,357)	(468,357)	(468,357)	(468,357)	(130,996)	(130,996)	(130,996)	(130,996)	(130,996)	(130,996)	(130,996)	(130,996)	(130,996)	(130,996)	(130,996)	(130,996)	(79,453)
RWIP	Excl	CWIP/RWIP	FXA47	(567,129)	(567,129)	(567,129)	(567,129)	(567,129)	(567,129)	(567,129)	(567,129)	(567,129)	(567,129)	(567,129)	(567,129)	(439,244)	(439,244)	(439,244)	(418,748)	(418,748)	(418,748)	(393,678)	(393,678)	(393,678)	(370,164)	(370,164)	(370,164)	(485,905)
CWIP/RWIP - Subtotal				**(1,035,486)**	**(1,035,486)**	**(1,035,486)**	**(1,035,486)**	**(1,035,486)**	**(1,035,486)**	**(1,035,486)**	**(1,035,486)**	**(1,035,486)**	**(1,035,486)**	**(1,035,486)**	**(1,035,486)**	**(570,240)**	**(570,240)**	**(570,240)**	**(549,744)**	**(549,744)**	**(549,744)**	**(524,674)**	**(524,674)**	**(524,674)**	**(501,160)**	**(501,160)**	**(501,160)**	**(565,358)**
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(80,886,597)	(80,886,597)	(80,886,597)	(82,253,453)	(82,253,453)	(82,253,453)	(83,928,557)	(83,928,557)	(83,928,557)	(84,013,783)	(84,013,783)	(84,013,783)	(87,572,126)	(87,572,126)	(87,572,126)	(89,177,044)	(89,177,044)	(89,177,044)	(90,403,317)	(90,403,317)	(90,403,317)	(91,898,559)	(91,898,559)	(91,898,559)	(93,738,475)
Depreciation Adjustment	2820	FXA	FXA02	(16,203,651)	(16,203,651)	(16,203,651)	(16,123,204)	(16,123,204)	(16,123,204)	(16,068,671)	(16,068,671)	(16,068,671)	(16,382,153)	(16,382,153)	(16,382,153)	(19,039,490)	(19,039,490)	(19,039,490)	(18,991,490)	(18,991,490)	(18,991,490)	(18,905,801)	(18,905,801)	(18,905,801)	(18,918,384)	(18,918,384)	(18,918,384)	(23,051,260)
AFUDC - Equity Asset Cost Adj	2820	FXA	FXA80	-	-	-	-	-	-	(42,525)	(42,525)	(42,525)	(42,525)	(42,525)	(42,525)	-	-	-	(10,314)	(10,314)	(10,314)	(45,956)	(45,956)	(45,956)	(87,671)	(87,671)	(87,671)	-
Plant - Subtotal				**(97,090,248)**	**(97,090,248)**	**(97,090,248)**	**(98,376,657)**	**(98,376,657)**	**(98,376,657)**	**(100,039,753)**	**(100,039,753)**	**(100,039,753)**	**(100,438,461)**	**(100,438,461)**	**(100,438,461)**	**(106,611,616)**	**(106,611,616)**	**(106,611,616)**	**(108,178,848)**	**(108,178,848)**	**(108,178,848)**	**(109,355,074)**	**(109,355,074)**	**(109,355,074)**	**(110,904,614)**	**(110,904,614)**	**(110,904,614)**	**(116,789,735)**
Deferred Gas Costs	Excl	GCA	GCA01	739,744	739,744	739,744	(438,049)	(438,049)	(438,049)	911,726	911,726	911,726	2,209,276	2,209,276	2,209,276	482,734	482,734	482,734	(356,037)	(356,037)	(356,037)	831,713	831,713	831,713	609,791	609,791	609,791	(895,760)
Over Recoveries of PGA	Excl	GCA	GCA03	(2,388,107)	(2,388,107)	(2,388,107)	(2,696,280)	(2,696,280)	(2,696,280)	(3,821,262)	(3,821,262)	(3,821,262)	(3,432,776)	(3,432,776)	(3,432,776)	(2,426,650)	(2,426,650)	(2,426,650)	(1,996,224)	(1,996,224)	(1,996,224)	(2,957,597)	(2,957,597)	(2,957,597)	(2,302,674)	(2,302,674)	(2,302,674)	(714,552)
PGA - Amended Item		GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal				**(1,648,363)**	**(1,648,363)**	**(1,648,363)**	**(3,134,329)**	**(3,134,329)**	**(3,134,329)**	**(2,909,536)**	**(2,909,536)**	**(2,909,536)**	**(1,223,500)**	**(1,223,500)**	**(1,223,500)**	**(1,943,916)**	**(1,943,916)**	**(1,943,916)**	**(2,352,261)**	**(2,352,261)**	**(2,352,261)**	**(2,125,884)**	**(2,125,884)**	**(2,125,884)**	**(1,692,883)**	**(1,692,883)**	**(1,692,883)**	**(1,610,312)**
Goodwill - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	1900	ONT	CAP01	165,963	165,963	165,963	165,963	165,963	165,963	163,931	163,931	163,931	163,798	163,798	163,798	164,508	164,508	164,508	164,126	164,126	164,126	168,043	168,043	168,043	197,814	197,814	197,814	233,412
Deferred Expense Projects	2830	ONT	DTE09	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)
Leases - Assets	2830	ONT	DVA10	-	-	-	(3,915,193)	(3,915,193)	(3,915,193)	(4,137,050)	(4,137,050)	(4,137,050)	(4,071,836)	(4,071,836)	(4,071,836)	(4,131,324)	(4,131,324)	(4,131,324)	(4,122,733)	(4,122,733)	(4,122,733)	(3,968,017)	(3,968,017)	(3,968,017)	(3,872,302)	(3,872,302)	(3,872,302)	(4,155,415)
Leases - Liabilities	2830	ONT	DVA20	-	-	-	4,012,886	4,012,886	4,012,886	4,137,050	4,137,050	4,137,050	4,071,836	4,071,836	4,071,836	4,131,324	4,131,324	4,131,324	4,122,733	4,122,733	4,122,733	3,968,017	3,968,017	3,968,017	3,872,302	3,872,302	3,872,302	4,155,415
Allowance for Doubtful Accounts	1900	ONT	ONT02	143,017	143,017	143,017	117,916	117,916	117,916	58,302	58,302	58,302	34,825	34,825	34,825	249,791	249,791	249,791	278,790	278,790	278,790	341,319	341,319	341,319	518,449	518,449	518,449	800,972
Clearing Account - Adjustment	-	ONT	ONT03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	Excl	ONT	ONT04	133,194	133,194	133,194	191,129	191,129	191,129	208,310	208,310	208,310	221,800	221,800	221,800	350,829	350,829	350,829	391,371	391,371	391,371	416,172	416,172	416,172	439,109	439,109	439,109	569,155
Prepayments	Excl	ONT	ONT31	(66,196)	(66,196)	(66,196)	(51,485)	(51,485)	(51,485)	(29,420)	(29,420)	(29,420)	(10,406)	(10,406)	(10,406)	(28,563)	(28,563)	(28,563)	(13,105)	(13,105)	(13,105)	10,081	10,081	10,081	33,221	33,221	33,221	(15,546)
Rate Case Accrual	2830	ONT	ONT32	(6,212)	(6,212)	(6,212)	(1,861)	(1,861)	(1,861)	-	-	-	-	-	-	(286,619)	(286,619)	(286,619)	(268,103)	(268,103)	(268,103)	(399,024)	(399,024)	(399,024)	(241,394)	(241,394)	(241,394)	(1,051,243)
Intra Period Tax Allocation	1900	ONT	OTH	-	-	-	(24,532)	(24,532)	(24,532)	307,219	307,219	307,219	282,313	282,313	282,313	-	-	-	77,880	77,880	77,880	89,922	89,922	89,922	(30,071)	(30,071)	(30,071)	-
Regulatory Liability - 2017 Gross Up	1900	ONT	RGL06	7,689,242	7,661,410	7,633,577	7,605,745	7,577,913	7,550,080	7,522,248	7,494,416	7,466,583	7,309,978	7,282,146	7,254,313	7,355,255	7,327,423	7,299,590	7,271,758	7,243,926	7,216,093	7,188,261	7,160,429	7,132,596	7,104,764	7,076,932	7,049,099	7,021,267
Regulatory Liability - KY GUD	1900	ONT	RGL07	-	-	-	-	-	-	-	-	-	611,572	611,572	611,572	1,223,143	1,223,143	1,223,143	1,223,143	1,223,143	1,223,143	1,223,143	1,223,143	1,223,143	1,223,143	1,223,143	1,223,143	2,216,948
Regulatory Liability - NSC	1900	**ONT**	**RGL08**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	834,128
Other - Subtotal				**8,050,090**	**8,022,258**	**7,994,425**	**8,091,650**	**8,063,818**	**8,035,985**	**8,221,672**	**8,193,840**	**8,166,007**	**8,604,962**	**8,577,130**	**8,549,297**	**9,019,426**	**8,991,594**	**8,963,761**	**9,116,942**	**9,089,110**	**9,061,277**	**9,028,999**	**9,001,167**	**8,973,334**	**9,236,117**	**9,208,285**	**9,180,452**	**10,600,175**
FD-NOL Credit Carryforward - Non Reg	Excl	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	1900	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	1900	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	1900	TAX	TAX04	3,366,109	3,366,109	3,366,109	2,973,368	2,973,368	2,973,368	2,524,864	2,524,864	2,524,864	2,634,078	2,634,078	2,634,078	4,218,906	4,218,906	4,218,906	4,059,396	4,059,396	4,059,396	9,628,001	9,628,001	9,628,001	9,515,516	9,515,516	9,515,516	9,947,978
ST-State Bonus Depreciation	2820	TAX	TAX05	4,544,189	4,544,189	4,544,189	4,544,189	4,544,189	4,544,189	4,544,189	4,544,189	4,544,189	4,544,189	4,544,189	4,544,189	5,032,597	5,032,597	5,032,597	5,032,597	5,032,597	5,032,597	5,032,597	5,032,597	5,032,597	5,032,597	5,032,597	5,032,597	4,065,397
FD-Federal Benefit on State Bonus	2820	TAX	TAX11	(954,280)	(954,280)	(954,280)	(954,280)	(954,280)	(954,280)	(954,280)	(954,280)	(954,280)	(954,280)	(954,280)	(954,280)	(1,056,845)	(1,056,845)	(1,056,845)	(1,056,845)	(1,056,845)	(1,056,845)	(1,056,845)	(1,056,845)	(1,056,845)	(1,056,845)	(1,056,845)	(1,056,845)	(853,733)
FD-Federal Benefit on State NOL	1900	TAX	TAX12	(706,883)	(706,883)	(706,883)	(624,407)	(624,407)	(624,407)	(530,221)	(530,221)	(530,221)	(553,156)	(553,156)	(553,156)	(885,970)	(885,970)	(885,970)	(852,473)	(852,473)	(852,473)	(2,021,880)	(2,021,880)	(2,021,880)	(1,998,258)	(1,998,258)	(1,998,258)	(2,089,075)
FD-AMT Minimum Tax Credit	1900	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal				**6,249,135**	**6,249,135**	**6,249,135**	**5,938,870**	**5,938,870**	**5,938,870**	**5,584,552**	**5,584,552**	**5,584,552**	**5,670,831**	**5,670,831**	**5,670,831**	**7,308,688**	**7,308,688**	**7,308,688**	**7,182,675**	**7,182,675**	**7,182,675**	**11,581,873**	**11,581,873**	**11,581,873**	**11,493,010**	**11,493,010**	**11,493,010**	**11,070,567**
Total Accumulated Deferred Income Tax				**(85,449,413)**	**(85,477,245)**	**(85,505,078)**	**(88,497,164)**	**(88,524,996)**	**(88,552,829)**	**(90,160,018)**	**(90,187,850)**	**(90,215,683)**	**(88,404,184)**	**(88,432,016)**	**(88,459,849)**	**(92,951,782)**	**(92,979,614)**	**(93,007,447)**	**(94,925,112)**	**(94,952,944)**	**(94,980,777)**	**(91,526,101)**	**(91,553,933)**	**(91,581,766)**	**(92,489,114)**	**(92,516,946)**	**(92,544,779)**	**(97,497,889)**

Acct:																												
1900				**10,732,912**	**10,705,080**	**10,677,247**	**10,289,510**	**10,261,678**	**10,233,845**	**10,128,209**	**10,100,377**	**10,072,544**	**10,570,875**	**10,543,043**	**10,515,210**	**12,421,035**	**12,393,203**	**12,365,370**	**12,321,606**	**12,293,774**	**12,265,941**	**16,721,666**	**16,693,834**	**16,666,001**	**16,641,307**	**16,613,475**	**16,585,642**	**19,011,292**
2820				**(93,500,339)**	**(93,500,339)**	**(93,500,339)**	**(94,786,748)**	**(94,786,748)**	**(94,786,748)**	**(96,449,844)**	**(96,449,844)**	**(96,449,844)**	**(96,848,552)**	**(96,848,552)**	**(96,848,552)**	**(102,635,864)**	**(102,635,864)**	**(102,635,864)**	**(104,203,096)**	**(104,203,096)**	**(104,203,096)**	**(105,379,322)**	**(105,379,322)**	**(105,379,322)**	**(106,928,862)**	**(106,928,862)**	**(106,928,862)**	**(113,578,071)**
2830				**(15,130)**	**(15,130)**	**(15,130)**	**86,914**	**86,914**	**86,914**	**(8,918)**	**(8,918)**	**(8,918)**	**(8,918)**	**(8,918)**	**(8,918)**	**(295,537)**	**(295,537)**	**(295,537)**	**(277,021)**	**(277,021)**	**(277,021)**	**(407,942)**	**(407,942)**	**(407,942)**	**(250,312)**	**(250,312)**	**(250,312)**	**(1,060,161)**
Excl				**(2,666,856)**	**(2,666,856)**	**(2,666,856)**	**(4,086,840)**	**(4,086,840)**	**(4,086,840)**	**(3,829,465)**	**(3,829,465)**	**(3,829,465)**	**(2,117,589)**	**(2,117,589)**	**(2,117,589)**	**(2,441,416)**	**(2,441,416)**	**(2,441,416)**	**(2,766,601)**	**(2,766,601)**	**(2,766,601)**	**(2,460,503)**	**(2,460,503)**	**(2,460,503)**	**(1,951,247)**	**(1,951,247)**	**(1,951,247)**	**(1,870,949)**
Total				**(85,449,413)**	**(85,477,245)**	**(85,505,078)**	**(88,497,164)**	**(88,524,996)**	**(88,552,829)**	**(90,160,018)**	**(90,187,850)**	**(90,215,683)**	**(88,404,184)**	**(88,432,016)**	**(88,459,849)**	**(92,951,782)**	**(92,979,614)**	**(93,007,447)**	**(94,925,112)**	**(94,952,944)**	**(94,980,777)**	**(91,526,101)**	**(91,553,933)**	**(91,581,766)**	**(92,489,114)**	**(92,516,946)**	**(92,544,779)**	**(97,497,889)**
Difference				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DIV

Adjustment Description	Account	Category	Adj Code	Fiscal 2019 9/30/2019	Fiscal 2020 10/31/2019	Fiscal 2020 11/30/2019	Fiscal 2020 12/31/2019	Fiscal 2020 1/31/2020	Fiscal 2020 2/29/2020	Fiscal 2020 3/31/2020	Fiscal 2020 4/30/2020	Fiscal 2020 5/31/2020	Fiscal 2020 6/30/2020	Fiscal 2020 7/31/2020	Fiscal 2020 8/31/2020	Fiscal 2020 9/30/2020	Fiscal 2021 10/31/2020	Fiscal 2021 11/30/2020	Fiscal 2021 12/31/2020	Fiscal 2021 1/31/2021	Fiscal 2021 2/28/2021	Fiscal 2021 3/31/2021	Fiscal 2021 4/30/2021	Fiscal 2021 5/31/2021	Fiscal 2021 6/30/2021	Fiscal 2021 7/31/2021	Fiscal 2021 8/31/2021	Fiscal 2021 9/30/2021
MIP/VPP Accrual	Excl	ACC	ACC04	57,677	57,677	57,677	65,095	65,095	65,095	72,524	72,524	72,524	79,859	79,859	79,859	286,333	286,333	286,333	291,118	291,118	291,118	296,019	296,019	296,019	300,868	300,868	300,868	331,396
Vacation Accrual	1900	ACC	ACC11	-	-	-	-	-	-	-	-	-	6,284	6,284	6,284	(15,944)	(15,944)	(15,944)	(15,944)	(15,944)	(15,944)	4,037	4,037	4,037	4,037	4,037	4,037	98,271
Worker's Comp Insurance Reserve	1900	ACC	ACC12	119,143	119,143	119,143	116,759	116,759	116,759	44,748	44,748	44,748	34,773	34,773	34,773	15,185	15,185	15,185	7,887	7,887	7,887	(22,078)	(22,078)	(22,078)	(31,380)	(31,380)	(31,380)	(51,585)
Accrual - Subtotal				**176,820**	**176,820**	**176,820**	**181,854**	**181,854**	**181,854**	**117,272**	**117,272**	**117,272**	**120,916**	**120,916**	**120,916**	**285,574**	**285,574**	**285,574**	**283,061**	**283,061**	**283,061**	**277,978**	**277,978**	**277,978**	**273,525**	**273,525**	**273,525**	**378,082**
SEBP Adjustment	Excl	BEN	NBP03	1,026,133	1,026,133	1,026,133	1,024,832	1,024,832	1,024,832	1,023,084	1,023,084	1,023,084	1,020,131	1,020,131	1,020,131	1,017,837	1,017,837	1,017,837	1,017,027	1,017,027	1,017,027	1,016,229	1,016,229	1,016,229	1,015,243	1,015,243	1,015,243	1,014,325
FAS106 Adjustment	1900	BEN	PRB01	(2,386,827)	(2,386,827)	(2,386,827)	(2,483,209)	(2,483,209)	(2,483,209)	(2,812,214)	(2,812,214)	(2,812,214)	(3,056,777)	(3,056,777)	(3,056,777)	(3,413,780)	(3,413,780)	(3,413,780)	(3,513,647)	(3,513,647)	(3,513,647)	(3,679,929)	(3,679,929)	(3,679,929)	(3,993,762)	(3,993,762)	(3,993,762)	(4,262,009)
Benefits - Subtotal				**(1,360,694)**	**(1,360,694)**	**(1,360,694)**	**(1,458,377)**	**(1,458,377)**	**(1,458,377)**	**(1,789,130)**	**(1,789,130)**	**(1,789,130)**	**(2,036,646)**	**(2,036,646)**	**(2,036,646)**	**(2,395,943)**	**(2,395,943)**	**(2,395,943)**	**(2,496,620)**	**(2,496,620)**	**(2,496,620)**	**(2,663,700)**	**(2,663,700)**	**(2,663,700)**	**(2,978,519)**	**(2,978,519)**	**(2,978,519)**	**(3,247,684)**
CWIP	Excl	CWIP/RWIP	FXA26	(126,957)	(126,957)	(126,957)	(126,946)	(126,946)	(126,946)	(126,955)	(126,955)	(126,955)	(126,815)	(126,815)	(126,815)	(126,805)	(126,805)	(126,805)	(126,800)	(126,800)	(126,800)	(126,845)	(126,845)	(126,845)	(126,867)	(126,867)	(126,867)	(126,936)
RWIP	Excl	CWIP/RWIP	FXA47	33	33	33	33	33	33	33	33	33	33	33	33	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)
CWIP/RWIP - Subtotal				**(126,924)**	**(126,924)**	**(126,924)**	**(126,913)**	**(126,913)**	**(126,913)**	**(126,922)**	**(126,922)**	**(126,922)**	**(126,782)**	**(126,782)**	**(126,782)**	**(126,912)**	**(126,912)**	**(126,912)**	**(126,907)**	**(126,907)**	**(126,907)**	**(126,952)**	**(126,952)**	**(126,952)**	**(126,974)**	**(126,974)**	**(126,974)**	**(127,043)**
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(1,232,605)	(1,232,605)	(1,232,605)	(1,232,707)	(1,232,707)	(1,232,707)	(1,233,002)	(1,233,002)	(1,233,002)	(1,231,842)	(1,231,842)	(1,231,842)	(1,239,401)	(1,239,401)	(1,239,401)	(1,243,217)	(1,243,217)	(1,243,217)	(1,244,970)	(1,244,970)	(1,244,970)	(1,243,412)	(1,243,412)	(1,243,412)	(1,090,547)
Depreciation Adjustment	2820	FXA	FXA02	422,657	422,657	422,657	430,467	430,467	430,467	2,601,030	2,601,030	2,601,030	417,147	417,147	417,147	462,493	462,493	462,493	459,868	459,868	459,868	458,021	458,021	458,021	455,085	455,085	455,085	349,179
Plant - Subtotal				**(809,948)**	**(809,948)**	**(809,948)**	**(802,240)**	**(802,240)**	**(802,240)**	**1,368,028**	**1,368,028**	**1,368,028**	**(814,695)**	**(814,695)**	**(814,695)**	**(776,908)**	**(776,908)**	**(776,908)**	**(783,349)**	**(783,349)**	**(783,349)**	**(786,949)**	**(786,949)**	**(786,949)**	**(788,327)**	**(788,327)**	**(788,327)**	**(741,368)**
Deferred Gas Costs	Excl	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	Excl	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	1900	ONT	DVA05	22,565	22,565	22,565	22,564	22,564	22,564	22,565	22,565	22,565	22,540	22,540	22,540	22,539	22,539	22,539	22,538	22,538	22,538	22,546	22,546	22,546	22,550	22,550	22,550	22,562
Leases - Assets	2830	ONT	DVA10	-	-	-	(1,469,337)	(1,469,337)	(1,469,337)	(1,489,399)	(1,489,399)	(1,489,399)	(1,428,714)	(1,428,714)	(1,428,714)	(1,380,899)	(1,380,899)	(1,380,899)	(1,349,232)	(1,349,232)	(1,349,232)	(1,257,425)	(1,257,425)	(1,257,425)	(1,204,313)	(1,204,313)	(1,204,313)	(1,480,631)
DIG on Fixed Assets - UCG Storage	2830	ONT	DVA18	(810,734)	(810,734)	(810,734)	(810,665)	(810,665)	(810,665)	(810,724)	(810,724)	(810,724)	(809,826)	(809,826)	(809,826)	(809,770)	(809,770)	(809,770)	(809,740)	(809,740)	(809,740)	(810,026)	(810,026)	(810,026)	(810,163)	(810,163)	(810,163)	(810,599)
Leases - Liabilities	2830	ONT	DVA20	-	-	-	1,466,154	1,466,154	1,466,154	1,489,399	1,489,399	1,489,399	1,428,714	1,428,714	1,428,714	1,380,899	1,380,899	1,380,899	1,349,232	1,349,232	1,349,232	1,257,425	1,257,425	1,257,425	1,204,313	1,204,313	1,204,313	1,480,631
RAR 86/90 Lease Expense Amortiz.	2830	ONT	DVA26	(116,265)	(116,265)	(116,265)	(116,256)	(116,256)	(116,256)	(116,264)	(116,264)	(116,264)	(116,135)	(116,135)	(116,135)	(116,127)	(116,127)	(116,127)	(116,123)	(116,123)	(116,123)	(116,164)	(116,164)	(116,164)	(116,184)	(116,184)	(116,184)	(116,246)
UNICAP Section 263A Costs	1900	ONT	NTE11	879,225	879,225	879,225	879,151	879,151	879,151	879,214	879,214	879,214	878,241	878,241	878,241	888,406	888,406	888,406	888,373	888,373	888,373	888,687	888,687	888,687	888,837	888,837	888,837	1,149,725
Allowance for Doubtful Accounts	1900	ONT	ONT02	37,806	37,806	37,806	32,550	32,550	32,550	28,350	28,350	28,350	10,932	10,932	10,932	13,434	13,434	13,434	19,751	19,751	19,751	50,737	50,737	50,737	85,952	85,952	85,952	76,004
Charitable Contribution Carryover	Excl	ONT	ONT04	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
Union Gas - Non Compete	1900	ONT	ONT21	281,971	281,971	281,971	281,947	281,947	281,947	281,968	281,968	281,968	281,655	281,655	281,655	281,636	281,636	281,636	281,625	281,625	281,625	281,725	281,725	281,725	281,773	281,773	281,773	281,924
Prepayments	Excl	ONT	ONT31	-	-	-	(4,426)	(4,426)	(4,426)	(2,529)	(2,529)	(2,529)	(632)	(632)	(632)	5,216	5,216	5,216	6,786	6,786	6,786	11,243	11,243	11,243	16,216	16,216	16,216	3,600
Rate Case Accrual	2830	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	(136,264)	(136,264)	(136,264)	(130,122)	(130,122)	(130,122)	(175,504)	(175,504)	(175,504)	(113,182)	(113,182)	(113,182)	(1,243,910)
WACOG to FIFO Adjustment	2830	ONT	ONT52	27,024	27,024	27,024	(56,504)	(56,504)	(56,504)	(100,803)	(100,803)	(100,803)	(61,321)	(61,321)	(61,321)	(115,865)	(115,865)	(115,865)	(160,593)	(160,593)	(160,593)	(142,426)	(142,426)	(142,426)	(53,735)	(53,735)	(53,735)	(49,574)
Intra Period Tax Allocation	1900	ONT	OTH	-	-	-	(35,206)	(35,206)	(35,206)	(126,814)	(126,814)	(126,814)	(121,423)	(121,423)	(121,423)	-	-	-	6,579	6,579	6,579	6,606	6,606	6,606	6,028	6,028	6,028	-
Regulatory Liability - UCGC 109	2830	ONT	RGL04													(77,661)	(77,661)	(77,661)	(71,906)	(71,906)	(71,906)	(63,300)	(63,300)	(63,300)	(54,677)	(54,677)	(54,677)	(43,190)
Regulatory Liability - NSC	1900	ONT	RGL08																									993,146
Other - Subtotal				**321,619**	**321,619**	**321,619**	**189,999**	**189,999**	**189,999**	**54,990**	**54,990**	**54,990**	**84,058**	**84,058**	**84,058**	**(44,429)**	**(44,429)**	**(44,429)**	**(62,805)**	**(62,805)**	**(62,805)**	**(45,849)**	**(45,849)**	**(45,849)**	**153,442**	**153,442**	**153,442**	**263,469**
FD-NOL Credit Carryforward - Non Reg	Excl	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	1900	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	1900	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	1900	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	2820	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	1900	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax				**(1,799,127)**	**(1,799,127)**	**(1,799,127)**	**(2,015,677)**	**(2,015,677)**	**(2,015,677)**	**(375,762)**	**(375,762)**	**(375,762)**	**(2,773,149)**	**(2,773,149)**	**(2,773,149)**	**(3,058,618)**	**(3,058,618)**	**(3,058,618)**	**(3,186,620)**	**(3,186,620)**	**(3,186,620)**	**(3,345,472)**	**(3,345,472)**	**(3,345,472)**	**(3,466,853)**	**(3,466,853)**	**(3,466,853)**	**(3,474,544)**

Acct:																												
1900				**(1,046,117)**	**(1,046,117)**	**(1,046,117)**	**(1,185,444)**	**(1,185,444)**	**(1,185,444)**	**(1,682,183)**	**(1,682,183)**	**(1,682,183)**	**(1,943,775)**	**(1,943,775)**	**(1,943,775)**	**(2,208,524)**	**(2,208,524)**	**(2,208,524)**	**(2,302,838)**	**(2,302,838)**	**(2,302,838)**	**(2,447,669)**	**(2,447,669)**	**(2,447,669)**	**(2,735,965)**	**(2,735,965)**	**(2,735,965)**	**(1,691,962)**
2820				**(809,948)**	**(809,948)**	**(809,948)**	**(802,240)**	**(802,240)**	**(802,240)**	**1,368,028**	**1,368,028**	**1,368,028**	**(814,695)**	**(814,695)**	**(814,695)**	**(776,908)**	**(776,908)**	**(776,908)**	**(783,349)**	**(783,349)**	**(783,349)**	**(786,949)**	**(786,949)**	**(786,949)**	**(788,327)**	**(788,327)**	**(788,327)**	**(741,368)**
2830				**(899,975)**	**(899,975)**	**(899,975)**	**(986,608)**	**(986,608)**	**(986,608)**	**(1,027,791)**	**(1,027,791)**	**(1,027,791)**	**(987,282)**	**(987,282)**	**(987,282)**	**(1,255,687)**	**(1,255,687)**	**(1,255,687)**	**(1,288,484)**	**(1,288,484)**	**(1,288,484)**	**(1,307,420)**	**(1,307,420)**	**(1,307,420)**	**(1,147,941)**	**(1,147,941)**	**(1,147,941)**	**(2,263,519)**
Excl				**956,913**	**956,913**	**956,913**	**958,615**	**958,615**	**958,615**	**966,184**	**966,184**	**966,184**	**972,603**	**972,603**	**972,603**	**1,182,501**	**1,182,501**	**1,182,501**	**1,188,051**	**1,188,051**	**1,188,051**	**1,196,566**	**1,196,566**	**1,196,566**	**1,205,380**	**1,205,380**	**1,205,380**	**1,222,305**
Total				**(1,799,127)**	**(1,799,127)**	**(1,799,127)**	**(2,015,677)**	**(2,015,677)**	**(2,015,677)**	**(375,762)**	**(375,762)**	**(375,762)**	**(2,773,149)**	**(2,773,149)**	**(2,773,149)**	**(3,058,618)**	**(3,058,618)**	**(3,058,618)**	**(3,186,620)**	**(3,186,620)**	**(3,186,620)**	**(3,345,472)**	**(3,345,472)**	**(3,345,472)**	**(3,466,853)**	**(3,466,853)**	**(3,466,853)**	**(3,474,544)**
Difference				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-