

**INDEX TO THE DIRECT TESTIMONY
OF PAUL H. RAAB, WITNESS FOR
ATMOS ENERGY CORPORATION**

I. INTRODUCTION AND QUALIFICATIONS 1
II. PURPOSE OF TESTIMONY..... 2
III. IDENTIFICATION OF EXHIBITS 4
IV. ORGANIZATION OF TESTIMONY 5
IV. CLASS COST OF SERVICE 5

EXHIBITS

Exhibit PHR-1 – Professional Experience

Exhibit PHR-2 – Class cost of Service – Customer/Demand Allocation

Exhibit PHR-3 – Class cost of Service – Demand-only Allocation

Exhibit PHR-4 – Class cost of Service – Demand/Commodity Allocation

Exhibit PHR-4 – Class cost of Service – Summary of Differences

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

I. INTRODUCTION AND QUALIFICATIONS

Q. PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.

A. My name is Paul H. Raab, and my business address is 5313 Portsmouth Road, Bethesda, MD 20816. I am an independent economic consultant.

Q. ON WHOSE BEHALF ARE YOU APPEARING TODAY?

A. I am appearing on behalf of Atmos Energy Corporation, Kentucky/Mid-States Division (“Atmos Energy” or “Company”).

Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?

A. I have a B.A. in Economics from Rutgers University and an M.A. from the State University of New York at Binghamton with a concentration in Econometrics. While attending Rutgers, I studied as a Henry Rutgers Scholar.

Q. PLEASE DESCRIBE YOUR BUSINESS EXPERIENCE.

A. I have been providing consulting services to the utility industry for over forty years, having assisted electric, gas, telephone, and water utilities; Commissions; and intervenor clients in a variety of areas. I am trained as a quantitative economist so that most of this assistance has been in the form of mathematical and economic analysis and information systems development. My areas of focus are planning issues, costing and rate design analysis, and depreciation and life analysis. I began my career with the professional services firm that is now known as Ernst & Young, where I was employed for ten years.

1 **Q. HAVE YOU TESTIFIED PREVIOUSLY BEFORE COMMISSIONS IN**
2 **REGULATORY PROCEEDINGS?**

3 A. Yes. I have previously provided expert testimony before this Commission in several
4 dockets as enumerated in Exhibit PHR-1, as well as the state regulatory authorities
5 of Alaska, Colorado, the District of Columbia, Georgia, Indiana, Iowa, Kansas,
6 Louisiana, Maryland, Michigan, Missouri, Montana, Nebraska, Nevada, New
7 Jersey, New Mexico, New York, Ohio, Oklahoma, Pennsylvania, Tennessee,
8 Texas, Virginia, West Virginia, and Wisconsin. In addition, I have presented expert
9 testimony before the Federal Energy Regulatory Commission, the Pennsylvania
10 House Consumer Affairs Committee, the Michigan House Economic Development
11 and Energy Committee, the Province of Saskatchewan, and the United States Tax
12 Court. Details on the subject matter of the testimony presented are provided in
13 Exhibit PHR-1.

14 **II. PURPOSE OF TESTIMONY**

15 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

16 A. The purpose of my testimony is to present the Company's class cost of service
17 studies (COSS). These studies are used to guide the Company in assigning the
18 required revenue increase to the various customer classes and in designing rates.

19 **Q. WHY HAVE YOU PREPARED MULTIPLE CLASS COST OF SERVICE**
20 **STUDIES IN THIS CASE?**

21 A. In its order in Case No. 2013-00148 the Commission stated that, "the Commission
22 strongly encourages Atmos-Ky. to file multiple-methodology COSSes in future rate
23 cases in order to give the Commission a range of reasonable results for use in

1 determining revenue allocation and rate design.” Order at 34. This directive has
2 guided the Company’s COSS presentation in its base rate filings from that point
3 forward and I continue it in this case.

4 Consistent with the Company’s practice since Case No. 2013-00148, I have
5 developed three COSS for this case that differ based on the treatment of distribution
6 mains, which is generally recognized as having a significant impact on the class
7 results. As the Commission noted in its order in Case No. 2013-00148: “Although
8 certain minor differences exist between the two COSSes, Atmos-Ky. and the AG
9 agree that the primary difference lies in the treatment of distribution mains.” Order
10 at 32.

11 **Q. PLEASE DESCRIBE THESE STUDIES.**

12 A. The first study, termed the “customer/demand” study, classifies investments in
13 distribution mains as both customer- and demand-related using the “minimum
14 system” approach. Such a classification reflects the fact that the Company’s level
15 of investment in distribution mains is driven by the maximum demand that
16 customers place on the system, but that there is also a minimum level of investments
17 in distribution mains that would be necessary regardless of the level of such
18 demands. As indicated in the National Association of Regulatory Utility
19 Commissioners (NARUC) publication entitled Gas Rate Design, “[t]he argument
20 for inclusion of [customer] cost[s] relating to a service line and/or a ‘minimum size
21 or zero inch’ distribution main is that these facilities are necessary to connect the
22 customer to the system and thus afford him the opportunity to take service if he so
23 desires.” Gas Rate Design at 29, 30. I find this rationale compelling, and generally

1 favor a customer/demand classification of distribution mains in my work in other
2 jurisdictions.

3 However, Gas Rate Design also notes that “[t]he contra argument is that
4 mains and services are installed to serve demands of the customers and should be
5 allocated [exclusively] to that function.” Accordingly, I have prepared a second
6 COSS, termed the “demand-only” study, which classifies investments in
7 distribution mains as only demand-related, consistent with this discussion from Gas
8 Rate Design.

9 Finally, I have prepared a third study, entitled the “demand/commodity”
10 study, which reflects the Commission’s 1987 guidance that, “cost-of-service
11 methodologies should give some consideration to volume of use.” Administrative
12 Case No. 297, *An Investigation of the Impact of Federal Policy on Natural Gas to*
13 *Kentucky Consumers and Suppliers* (“Admin. 297”) (Ky. PSC May 29, 1987),
14 Order at 47. While I do not believe that such an approach reflects distribution mains
15 investment cost incurrence, and therefore is a results-driven choice of classification
16 methodologies, I have nevertheless provided such a study for the Commission’s
17 consideration.

18 **III. IDENTIFICATION OF EXHIBITS**

19 **Q. DO YOU SPONSOR ANY EXHIBITS IN SUPPORT OF YOUR**
20 **TESTIMONY?**

21 A. Yes, I sponsor five exhibits. Exhibit PHR-1 is a summary of my qualifications and
22 experience. Exhibits PHR-2, PHR-3 and PHR-4 are the results of the Company’s
23 class cost of service studies based on a customer/demand allocation of distribution

1 mains, a demand-only allocation of distribution mains and a demand/commodity
2 allocation of distribution mains, respectively. Finally, Exhibit PHR-5 is a summary
3 exhibit that highlights the two most important differences among the three studies:
4 (1) the suggested allocation of the proposed revenue increase and (2) the level of
5 fixed costs indicated by each study.

6 The above-designated exhibits were prepared by me or under my direction
7 and supervision and satisfy Filing Requirement (“FR”) 16(7)(v), which I also
8 sponsor.^a

9 **IV. ORGANIZATION OF TESTIMONY**

10 **Q. HOW IS YOUR TESTIMONY ORGANIZED?**

11 A. My testimony is organized into one additional section, Section V, which describes
12 the class cost of service studies.

13 **IV. CLASS COST OF SERVICE**

14 **a. Background**

15 **Q. WHAT IS A CLASS COST OF SERVICE ANALYSIS?**

16 A. A class cost of service analysis is the process by which the costs that a utility incurs
17 to serve individual classes of customers are linked to the classes of customers that
18 caused those costs to be incurred.

^a “Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application: (v) If the utility provides gas, electric, sewage, or water utility service and has annual gross revenues greater than \$5,000,000 in the division for which a rate adjustment is sought, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period. . . .”

1 **Q. WHY IS IT NECESSARY TO ALLOCATE COSTS TO THE DIFFERENT**
2 **CUSTOMER CLASSES?**

3 A. It is a generally accepted utility ratemaking principle that rates should be based on
4 costs. This statement applies not only to the overall level of costs incurred by the
5 utility, but also to the costs that the utility incurs to serve individual services, classes
6 of customers, and segments of the utility's business. Adherence to this principle is
7 complicated by the fact that many of the costs incurred to provide different types
8 of service are "joint" costs and many are "common" costs, neither of which has a
9 theoretically precise method by which they can be assigned to the different products
10 produced because of the incurrence of these costs.

11 Joint costs occur when the provision of one service is an automatic by-
12 product of another (e.g., the delivery of natural gas at different times of the year).
13 Common costs are incurred when several outputs are produced using the same
14 facilities or inputs (e.g., administrative and general expenses).

15 Thus, cost of service studies are the primary method used to allocate the
16 common and joint costs incurred by the utility in serving different customer classes.
17 They are used for five purposes:

- 18 1. To attribute costs to different categories of customers based on how those
19 customers cause costs to be incurred;
- 20 2. To determine how costs will be recovered from customers within each
21 customer class;
- 22 3. To calculate the costs of individual types of service based on the costs each
23 service requires the utility to expend;

1 4. To determine the revenue requirement for the monopoly services offered by
2 a utility operating in both monopoly and competitive markets; and

3 5. To separate costs between different regulatory jurisdictions.

4 **Q. HOW ARE THE COSTS INCURRED BY THE UTILITY ALLOCATED TO**
5 **THE DIFFERENT CUSTOMER CLASSES?**

6 A. These costs are allocated to the different customer classes in three steps:
7 functionalization, classification, and allocation.

8 **Q. PLEASE DESCRIBE THE FUNCTIONALIZATION PROCESS.**

9 A. Functionalization is the process whereby the capital and operating costs incurred
10 by the utility to provide service are categorized by function. The typical functions
11 of a natural gas utility are transmission, distribution, customer service and facilities,
12 and administrative and general. The transmission function includes those assets
13 and expenses associated with the delivery of natural gas from the field to the
14 distribution system. The assets and expenses involved in the delivery of natural gas
15 to ultimate customers, except those that can be directly assigned to a particular
16 customer, are included in the distribution function. Those distribution costs that
17 can be directly assigned to a particular customer (e.g., service drops and meters)
18 plus the meter reading and other customer service functions such as billing and
19 collections are included in the customer service and facilities function. The
20 administrative and general function includes management costs that cannot be
21 directly assigned to the other major cost functions.

22 **Q. WHY DOES ONE FUNCTIONALIZE COSTS?**

23 A. Costs are functionalized so that they can be more easily classified, which is the next

1 step in the cost-of-service analysis.

2 **Q. HOW WAS THE FUNCTIONALIZATION PROCESS PERFORMED FOR**
3 **ATMOS ENERGY?**

4 A. The Company's accounting processes follow the FERC Uniform System of
5 Accounts. In large measure, this system of accounts records costs by the function
6 for which they were incurred. Thus, the costs that I work with in the cost-of-service
7 analysis are already grouped by function.

8 **Q. PLEASE DESCRIBE THE CLASSIFICATION PROCESS.**

9 A. The classification process recognizes that the utility's costs are incurred for several
10 purposes: to meet customers' peak demands (demand-related costs), to provide
11 energy (energy- or commodity-related costs), and because there are customers on
12 the system (customer-related costs). The classification process groups the utility's
13 costs by the purpose for which they were incurred. The cost of odorant is the best
14 example of a cost that is incurred in direct proportion to the amount of natural gas
15 that flows through the system and is therefore classified as an energy-related cost.
16 On the other hand, metering costs are primarily driven by the number of customers
17 on the system and would be classified as customer-related costs.

18 **Q. HOW WERE THE COMPANY'S COSTS CLASSIFIED IN THIS STUDY?**

19 A. All the studies discussed above rely on the same classification scheme for all costs
20 and investments other than investments in distribution mains. The classification of
21 distribution mains investment costs differs among the three studies as follows. For
22 the customer/demand study, distribution mains investment costs are classified as
23 both customer-related and demand-related based on the results of a minimum

1 system study, consistent with Company studies in prior cases. The demand-only
2 study classifies distribution mains investment costs as only demand-related. The
3 demand/commodity study classifies distribution mains investment costs as both
4 demand-related and commodity-related, based on the average and excess demand
5 approach, consistent with the methodology proposed by the Attorney General in
6 Docket No. 2013-00148. The first two approaches are consistent with the
7 suggested classification of the NARUC. The third approach is consistent with prior
8 Commission guidance related to cost-of-service methodologies. My testimony
9 below explains the specific classification factors employed.

10 **Q. PLEASE DESCRIBE THE ALLOCATION PROCESS.**

11 A. The allocation process is one in which the functionalized and classified costs from
12 above are assigned to specific customer classes. It is assumed that the load
13 characteristics of the customers within each of the major customer classes are
14 relatively homogeneous with respect to their usage characteristics. Thus, costs can
15 be allocated to customer classes based on these characteristics. Those costs that
16 have been classified as demand-related costs in the classification process above are
17 allocated among the customer classes based on demands imposed on the system
18 during the peak day. Commodity- or energy-related costs are allocated based on
19 the energy that the system must supply to meet the needs of these customers.
20 Customer-related costs are allocated to the different customer classes based on the
21 number of customers.

1 **Q. HOW ARE THESE COSTS ALLOCATED TO THE COMPANY'S**
2 **DIFFERENT CUSTOMER CLASSES?**

3 A. First, customers are divided into groups or classes. These classes are populated with
4 customers having similar natural gas demand characteristics. The customers within
5 each class can therefore be billed pursuant to a single rate schedule containing a
6 customer charge and an energy charge since their load profiles are sufficiently
7 similar. Next, costs are examined to determine why the utility incurred them and
8 how customers' usage characteristics impact the utility's cost incurrence decisions.
9 Finally, a demand characteristic is associated with each cost incurred; each
10 customer class' contribution to that cost provides the basis for the allocation of the
11 associated cost.

12 **Q. WHAT ARE THESE "USAGE CHARACTERISTICS" THAT**
13 **CUSTOMERS PLACE ON THE SYSTEM?**

14 A. The customer's request for service is a cost causative demand characteristic that
15 necessarily results in an immediate investment in a regulator, a service line and
16 metering facilities and establishes a commitment on the part of the company to
17 provide, among other things, answers to questions and a monthly billing. Hence,
18 the very existence of this customer-utility relationship causes the incurrence of cost.
19 The amount of natural gas taken from the utility system, usually expressed
20 volumetrically (Mcf) or in terms of the energy content of the natural gas itself
21 (therms or Dth) and referred to as the customer's energy use or usage, is an
22 important cost causative characteristic as well. Additionally, as my testimony will
23 describe in more detail, the magnitude of costs incurred to serve a customer is also

1 driven by the customer's potential rate of energy use, usually expressed in design
2 day usage, and referred to as the customer's demand.

3 **Q. HOW DO SUCH DEMANDS AFFECT COST INCURRENCE?**

4 A. Cost incurrence is strongly driven by two primary factors, the physical connection
5 to the system and the rate at which energy is used. As described above, the physical
6 connection to the system involves investments (a regulator, a service line and
7 metering facilities) and establishes a commitment on the part of the company to
8 provide monthly billing, even if no customer usage occurs. Likewise, the rate at
9 which energy is used serves as the link to the incurrence and magnitude of demand
10 related utility costs.

11 **Q. WHY HAVE YOU EMPHASIZED THE PHYSICAL CONNECTION TO**
12 **THE SYSTEM AND THE RATE AT WHICH ENERGY IS USED WHEN**
13 **DESCRIBING COST CAUSATIVE CUSTOMER UTILIZATION**
14 **FACTORS?**

15 A. There are two particularly important factors that drive a natural gas utility's cost
16 incurrence. First, it is a capital-intensive enterprise. Second, the system must be
17 sized so that it has the capability to deliver natural gas to customers during
18 extremely cold conditions (the "design day"), even though this intensity of usage
19 only occurs a few days out of the year, if at all. This combination of capital intensity
20 and sizing to meet peak day demands dictates the prominence of the physical
21 connection and the "rate of use" customer demand characteristic when discussing
22 the cause of cost incurrence.

1 **Q. WHAT IS THE SIGNIFICANCE OF THE DESIGN DAY DEMAND?**

2 A. It is necessary first and foremost to safely and reliably meet the simultaneous loads
3 of all customers. Furthermore, transmission plant is built to meet the highest
4 simultaneous peak established by customers. Therefore, the class contribution to
5 the coincident design day demand is the appropriate cost causative factor to be used
6 in the allocation of capital cost carrying charges of facilities to customer classes.

7 **Q. WHAT ARE THE GENERAL PRINCIPLES THAT SHOULD GUIDE AN**
8 **ANALYST IN PREPARING A CLASS COST OF SERVICE STUDY?**

9 A. Allocation of costs among customer classes establishes the basis to measure
10 existing revenue levels from such classes against the costs incurred by the Company
11 to serve them. It also provides a basis for establishing actual tariff prices that will
12 equitably recover the costs associated with providing service while minimizing
13 inter-class subsidies that may otherwise occur. In brief, using the class cost of
14 service analysis, the analyst allocates costs to cost causers. The costs that a utility
15 incurs to serve customers are the transmission facilities to transmit the natural gas
16 to town border stations, distribution facilities to distribute the natural gas to homes
17 and businesses, general facilities that provide support to the first two functional
18 groups and the related costs of operation.

19 Some analysts utilize energy use in a class cost of service to distribute
20 capital costs to classes. These analysts rationalize this allocation methodology by
21 pointing out that these facilities serve year-round load. This methodology gives no
22 weight to the critical point that these facilities were sized and built to meet the
23 highest demand that occurs during the winter period for Atmos Energy.

1 During the five winter months of November through March (the winter
2 heating season), Atmos Energy can be expected to distribute about 74 percent of its
3 total firm sales volumes. This vividly illustrates that the use of a design day
4 allocation methodology links cost incurrence and the cost causer for demand-
5 related fixed costs.

6 Energy-related costs such as odorant vary with the actual throughput and
7 should be spread to the various classes based on test year throughput. Costs such as
8 services, regulators, meters, operation and maintenance of these facilities, customer
9 accounting and other similar costs can be linked to given customer classes and
10 should be allocated to and collected from those classes.

11 **b. The Classification Study**

12 **Q. PLEASE DESCRIBE THE CLASSIFICATION STUDIES.**

13 A. The classification studies I prepared for the Company follow the general guidelines
14 established above. It is easiest to present the details associated with this process by
15 introducing the specific studies I have conducted. Exhibit PHR-2 contains the
16 complete customer/demand cost of service study (including the classifications
17 developed) for Atmos Energy. The first five pages of the study contain summaries
18 of the completed cost of service for total and customer-, demand-, and commodity-
19 related costs. Pages 6 through 19 of the study contain summaries of the cost
20 classifications employed. Pages 6 through 18 contain classification schedules for
21 Gross Plant in Service, Reserve for Depreciation and Amortization, Other Rate
22 Base, O&M Expense, Depreciation Expense, and Taxes Other Than Income and
23 Net Deductions for Income Tax, respectively. Page 19 summarizes the

1 classifications developed. Exhibit PHR-3 (the demand-only study) and Exhibit
2 PHR-4 (the demand/commodity study) are organized in the same way.

3 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF GROSS PLANT IN**
4 **SERVICE.**

5 A. As shown on pages 6-8 of Exhibit PHR-2, most of the gross plant in service
6 accounts (general plant) are classified using an internally generated composite
7 factor, developed from the classification of all production, storage, transmission,
8 and distribution plant. Investments in transmission plant are classified as 100%
9 demand-related and investments in storage facilities are classified as 50% demand
10 and 50% commodity. Both classifications are consistent with those used in the
11 Company's last base rate proceeding. In this study, investments in distribution
12 mains and related facilities are classified as approximately 33% customer and 67%
13 demand, in accordance with the results of a minimum system study.

14 The demand-only study (Exhibit PHR-3) changes the distribution mains and
15 related facilities classification to 100% demand and the demand/commodity study
16 (Exhibit PHR-4) changes the classification of investments in distribution mains as
17 approximately 61% demand and 39% commodity, based on the calculated load
18 factor of the system. Of course, as these alternative classification schemes are
19 applied, the internally generated composite factors also change to reflect more
20 heavily the classification chosen for distribution mains and related facilities.

1 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF RESERVE FOR**
2 **DEPRECIATION AND AMORTIZATION.**

3 A. As shown on pages 9-11 of the class cost of service study, the classifications of the
4 Reserves for Depreciation and Amortization follow the same classifications as
5 employed for Gross Plant in Service, by study, since the same factors that influence
6 Gross Plant in Service also affect the Reserves for Depreciation of those plant
7 categories.

8 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OTHER RATE BASE**
9 **ITEMS.**

10 A. Other Rate Base items include materials and supplies, gas storage inventory,
11 prepayments, cash working capital, customer advances and accumulated deferred
12 income taxes and these amounts are classified in the same way across all studies.
13 Materials and supplies, prepayments and cash working capital are classified in the
14 same way as operations and maintenance expenditures. Gas storage inventories are
15 classified as 100% commodity related. Customer advances are classified as a
16 customer-related cost and accumulated deferred income taxes are classified
17 according to net plant, since they would appear to be largely driven by these
18 investments.

19 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OPERATIONS AND**
20 **MAINTENANCE (O&M) EXPENSES.**

21 A. As can be seen on pages 13-14 of the studies, I have generally classified O&M
22 expenses in accordance with the NARUC classification models and the same across
23 all three studies. For example, other gas supply expenses have been classified as

1 100% commodity related. Underground storage O&M expenses are classified in
2 the same way as investments in storage plant, i.e., 50% demand-related and 50%
3 commodity-related.

4 Transmission O&M expense is classified as entirely demand-related.
5 Distribution O&M expense classifications rely on customers for those expenses
6 related to services, regulators and meters and composite classification factors for
7 many of the other accounts that make up distribution O&M expenses. These
8 composite factors are generated within the class cost of service model. A&G
9 expenses are also classified based on composite classification factors. Customer
10 accounts expenses, customer service and information expenses and sales expenses
11 are all classified as customer related.

12 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF DEPRECIATION**
13 **AND AMORTIZATION EXPENSE.**

14 A. Functionalized depreciation and amortization expense is shown on pages 15-17 of
15 the class cost of service study. Functionalized depreciation expense is classified
16 the same as gross plant. Of course, this changes the classification of distribution
17 mains and related facilities depreciation expense across the studies to be consistent
18 with the way that each study classifies investments in these facilities.

19 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF TAXES, OTHER**
20 **THAN INCOME TAXES.**

21 A. Taxes other than income taxes fall into two categories, ad valorem and payroll
22 related. Ad valorem taxes are classified based on plant while the various payroll-
23 related taxes, most notably FICA taxes, are classified based on total O&M

1 expenses. Total O&M expenses are also used to classify the DOT transmission
2 user tax and other taxes. The Public Service Commission Assessment is classified
3 as commodity related. Finally, while not a tax, the taxes other than income taxes
4 schedule includes a classification of interest expense, a deduction to income taxes.
5 Income taxes are computed elsewhere in the program. These classifications are
6 shown on Page 18 of the class cost of service studies and utilize the same
7 classification factors across all studies.

8 c. The Allocation Study

9 Q. PLEASE DESCRIBE THE ALLOCATION STUDY.

10 A. The allocation schedules of the cost-of-service study begin on page 20 of the class
11 cost of service studies. Each allocation section consists of 4 subsections. The first
12 subsection shows the allocation of the functionalized cost item's customer
13 component, the second subsection shows the allocation of the item's demand
14 component, the third the commodity component, and the fourth the total allocated
15 costs. Thus, for example, pages 20-22 contain the allocation of gross plant
16 customer-related costs, pages 23-25 gross plant demand-related costs, pages 26-28
17 gross plant commodity-related costs and pages 29-31 total allocated gross plant.

18 Each line lists the functionalized cost item, the allocation factor used, the
19 total company classified costs for that item, and the amount allocated of that cost
20 item to each of the rate classes. These pages continue through page 71 of the
21 exhibit. The allocation of revenue follows on page 72. Page 73 shows the
22 classification factors used in the study, while pages 74 and 75 show the allocation
23 factors used.

1 **Q. PLEASE DESCRIBE THE PRIMARY ALLOCATION FACTORS THAT**
2 **YOU HAVE USED IN YOUR STUDY.**

3 A. There are three types of allocation factors used in this study. As is the case with
4 the classification studies discussed above, these allocation factors are related to
5 customers on the system, demands placed on the system, and energy demanded
6 from the system.

7 **Q. PLEASE DESCRIBE THE ALLOCATORS OF CUSTOMER-RELATED**
8 **COSTS THAT YOU USE.**

9 A. Three primary allocators are used to assign customer-related costs to customer
10 classes: the number of bills, customer-weighted meter investments, and direct
11 assignment to the five individual customer classes. I used these different allocators
12 because different customer-related costs are more appropriately allocated with
13 each.

14 **Q. CAN YOU PROVIDE AN EXAMPLE?**

15 A. Certainly. The number of customers by class is used to allocate such expense items
16 as sales and customer service and information costs. Meter investments are the best
17 allocator for investment in meters. Industrial measuring and regulating station
18 expenses are most appropriately assigned directly to non-residential sales and
19 transport customers.

20 **Q. PLEASE DESCRIBE THE ALLOCATORS OF DEMAND-RELATED**
21 **COSTS THAT YOU USE.**

22 A. The two demand allocators used are a class' design day peak, since design day
23 forms the basis for planning decisions made by the Company and winter volumes,

1 used to allocate storage expenses.

2 **Q. PLEASE DESCRIBE THE ALLOCATORS OF COMMODITY-RELATED**
3 **COSTS THAT YOU USE.**

4 A. The primary allocator for commodity-related costs is total throughput.

5 **Q. PLEASE SUMMARIZE YOUR ALLOCATION STUDIES.**

6 A. The results are provided on lines 34 and 35 of the first page of each class cost of
7 service study and summarized on Exhibit PHR-5. Page 1 of Exhibit PHR-5 shows
8 actual and relative returns at present rates, the increases needed for an equalized
9 proposed return by class and the estimated customer-related costs for the Company
10 and for each of the cost-of-service classes for each of the studies developed. This
11 information is provided for the customer/demand study on lines 1-6, for the
12 demand-only study on lines 7-12, and the demand/commodity study on lines 13-
13 18. Page 2 of the exhibit summarizes these results to show the minimum, maximum
14 and average revenue increases required by class to produce an equalized rate of
15 return from the three studies on lines 1-6. Similar information related to the
16 customer component of costs identified in each of the studies is provided on lines
17 7-12.

18 **Q. WHY ARE THESE AMOUNTS OF INTEREST TO THE COMMISSION?**

19 A. One of the primary purposes of a class cost of service analysis is to identify
20 interclass subsidies that may exist between the different classes of a natural gas
21 distribution system so that steps can be taken to eliminate them. This exhibit
22 identifies for the Commission the extent to which rates need to be adjusted so that
23 all identified subsidies can be eliminated under a range of reasonable allocation

1 assumptions.

2 **Q. DOES THE REVENUE INCREASE ALLOCATION ADVOCATED BY**
3 **COMPANY WITNESS BRANNON C. TAYLOR MOVE THE CLASSES**
4 **CLOSER TO AN EQUALIZED RATE OF RETURN?**

5 A. Yes. This can be seen by comparing the class relative rates of return at proposed
6 rates (line 56 of page 1 of Exhibits PHR-2, PHR-3, and PHR-4) to the class relative
7 rates of return at existing rates (line 35 of page 1 of those same exhibits). If the
8 class relative rates of return at proposed rates move closer to 1.0, the proposed
9 revenue increase is a movement toward parity of class returns and a reduction of
10 interclass subsidies. As this condition generally prevails across all classes and
11 studies, I would conclude that the Company's proposed revenue distribution is a
12 reasonable movement toward reducing interclass subsidies.

13 In addition, the Company's proposed revenue increases by class are
14 generally within the range of increases suggested by all the studies, as shown on
15 lines 1-6 in the last column of page 2 of Exhibit PHR-5. While alternative revenue
16 distributions could also be supported, the Company's proposals appear to be
17 reasonable and reflect gradualism in the assignment of the revenue increase.

18 **Q. DOES THE EXHIBIT PROVIDE ANY OTHER SUPPORT FOR MR.**
19 **TAYLOR'S RATE DESIGNS?**

20 A. Yes. Mr. Taylor proposes customer charges for Residential Sales Customers of
21 \$24.40/month and \$66.50/month for Non-Residential Sales Customers. In both
22 cases, the levels of these charges are lower than the lowest fixed costs indicated by
23 all the studies, as shown on lines 8 and 9 of Page 2 of Exhibit PHR-5.

1 Q. DOES THAT COMPLETE YOUR DIRECT TESTIMONY AT THIS TIME?

2 A. Yes, it does.

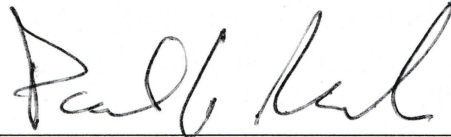
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2021-00214
ATMOS ENERGY CORPORATION)

CERTIFICATE AND AFFIDAVIT

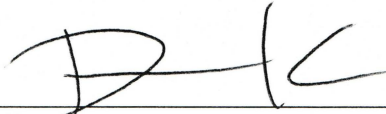
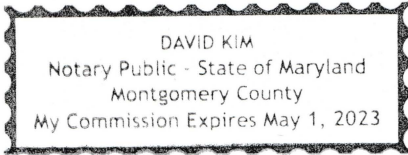
The Affiant, Paul H. Raab, being duly sworn, deposes and states that the prepared testimony attached hereto and made a part hereof, constitutes the prepared direct testimony of this affiant in Case No. 2021-00214, in the Matter of the Rate Application of Atmos Energy Corporation, and that if asked the questions propounded therein, this affiant would make the answers set forth in the attached prepared direct pre-filed testimony.



Paul H. Raab

STATE OF MARYLAND
COUNTY OF MONTGOMERY

SUBSCRIBED AND SWORN to before me by Paul H. Raab on this the 21 day of June, 2021.



Notary Public

My Commission Expires: May 1, 2023



PAUL H. RAAB

Mr. Raab's consulting focus is on the regulated public utility industry. His experience includes mathematical and economic analyses and system development and his areas of expertise include regulatory change management, load forecasting, supply-side and demand-side planning, management audits, mergers and acquisitions, costing and rate design, and depreciation and life analysis.

PROFESSIONAL EXPERIENCE

Mr. Raab has directed or has had a key role in numerous engagements in the areas listed above. Representative clients are provided for each of these areas in the subsections below.

Regulatory Change Management. Mr. Raab has recently been assisting both electric and natural gas utilities as they prepare to operate in an environment that is significantly different from the one they operate in today. This work has involved the development of unbundled cost of service studies; the development of strategies that will allow companies to prosper in a restructured industry; retail access program development, implementation, and evaluation; and the development of innovative ratemaking approaches to accompany changes in the regulatory structure. Representative clients for whom he has performed such work include:

- Texas Gas Service
- Virginia Natural Gas
- UGI Utilities, Inc. – Gas Division, UGI Penn Natural Gas, Inc., and UGI Central Penn Gas, Inc.
- The Peoples Natural Gas Company d/b/a Dominion Peoples
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania, Inc.
- Aquila
- Kansas Corporation Commission
- Atmos Energy Corporation
- Electric Cooperatives' Association
- Cleco
- Washington Gas
- Western Resources
- Kansas Gas Service
- Mid Continent Market Center.

Load Forecasting. Mr. Raab has broad experience in the review and development of forecasts of sales forecasts for electric and natural gas utilities. This work has also included the development of elasticity of demand measures that have been used for attrition adjustments and revenue requirement reconciliations. Representative clients for whom he has performed such work include:

- Washington Gas Energy Services
- Central Louisiana Electric Company
- Washington Gas
- Saskatchewan Public Utilities Review Commission
- Union Gas Limited
- Nova Scotia Power Corporation
- Cajun Electric Power Cooperative
- Cincinnati Gas & Electric
- Commonwealth Edison Company
- Cleveland Electric Illuminating
- Public Service of Indiana
- Atlantic City Electric Company
- Detroit Edison Company
- Sierra Pacific Power
- Connecticut Natural Gas Corporation
- Appalachian Power Company
- Missouri Public Service Company
- Empire District Electric Company
- Public Service Company of Oklahoma
- Wisconsin Electric Power Company
- Northern States Power Company
- Iowa State Commerce Commission
- Missouri Public Service Commission.

Supply Side Planning. Mr. Raab has assisted clients to determine the most appropriate supply-side resources to meet future demands. This assistance has included the determination of optimal sizes and types of capacity to install, determination of production costs including and excluding the resource, and an assessment of system reliability changes because of different resource additions. Much of this work for the following clients has been done in conjunction with litigation:

- Enstar Natural Gas
- AGL Resources
- Washington Gas
- Soyland Electric Cooperative
- Houston Lighting and Power
- City of Farmington, New Mexico
- Big Rivers Electric Cooperative
- City of Redding, California
- Brown & Root
- Kentucky Joint Committee on Electric Power Planning Coordination
- Sierra Pacific Power.

Demand Side Planning. Demand Side Planning involves the forecasting of future demands; the design, development, implementation, and evaluation of demand side management programs; the determination of future supply side costs; and the integration

of cost-effective demand side management programs into an Integrated Least Cost Resource Plan. Mr. Raab has performed such work for the following clients:

- UGI Utilities
- Dominion Peoples Gas
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania
- Kansas Gas Service
- Atmos Energy Corporation
- Black Hills Gas Company
- Oklahoma Natural Gas Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- Montana-Dakota Utilities.

Management Audits. Mr. Raab has been involved in several management audits. Consistent with his other experience, the focus of his efforts has been in the areas of load forecasting, demand- and supply-side planning, integrated resource planning, sales and marketing, and rates. Representative commission/utility clients are as follows:

- Arizona Corporation Commission/Arizona Public Service Company
- Public Utilities Commission of Ohio/East Ohio Gas
- Kentucky Public Service Commission/Louisville Gas & Electric
- New Hampshire Public Service Commission/Public Service Company of New Hampshire
- New Mexico Public Service Commission/Public Service of New Mexico
- New York Public Service Commission/New York State Electric & Gas
- Missouri Public Service Commission/Laclede Gas Company
- New Jersey Board of Public Utilities/Jersey Central Power & Light
- New Jersey Board of Public Utilities/New Jersey Natural Gas
- Pennsylvania Public Utilities Commission/ Pennsylvania Power & Light
- California Public Utilities Commission/San Diego Gas & Electric Company.

Mergers and Acquisitions. Mr. Raab has been involved in several merger and acquisition studies throughout his career. Many of these were conducted as confidential studies and cannot be listed. Those in which his involvement was publicly known are:

- ONEOK, Inc./Southwest Gas Corporation
- Western Resources
- Constellation.

Costing and Rate Design Analysis. Mr. Raab has prepared generic rate design studies for the National Governor's Conference, the Electricity Consumer's Resource Council, the Tennessee Valley Industrial Committee, the State Electricity Commission of

Western Australia, and the State Electricity Commission of Victoria. These generic studies addressed advantages and disadvantages of alternative costing approaches in the electric utility industry; the strengths and weaknesses of commonly encountered costing methodologies; future tariff policies to promote equity, efficiency, and fairness criteria; and the advisability of changing tariff policies. Mr. Raab has performed specific costing and rate design studies for the following companies:

- New Mexico Gas
- SEMCO Gas
- Enstar Natural Gas
- Atmos Energy Corporation
- Southern Maryland Electric Cooperative, Inc.
- Comcast Cable Communications, Inc.
- Cable Television Association of Georgia
- Devon Energy
- Aquila
- Oklahoma Natural Gas
- Semco Energy Gas Company
- Laclede Gas
- Western Resources
- Kansas Gas Service Company
- Central Louisiana Electric Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- KPL Gas Service Company
- Allegheny Power Systems
- Northern States Power
- Interstate Power Company
- Iowa-Illinois Gas & Electric Company
- Arkansas Power and Light
- Iowa Power & Light
- Iowa Public Service Company
- Southern California Edison
- Pacific Gas & Electric
- New York State Electric & Gas
- Middle South Utilities
- Missouri Public Service Company
- Empire District Electric Company
- Sierra Pacific Power
- Commonwealth Edison Company
- South Carolina Electric & Gas
- State Electricity Commission of Western Australia
- State Electricity Commission of Victoria, Australia
- Public Service Company of New Mexico

- Tennessee Valley Authority.

Depreciation and Life Analysis. Mr. Raab has extensive experience in depreciation and life analysis studies for the electric, gas, rail, and telephone industries and has taught a course on depreciation at George Washington University, Washington, DC. Representative clients in this area include:

- Champaign Telephone Company
- Plains Generation & Transmission Cooperative
- CSX Corporation (Includes work for Seaboard Coast Line, Louisville & Nashville, Baltimore & Ohio, Chesapeake & Ohio, and Western Maryland Railroads)
- Lea County Electric Cooperative, Inc.
- North Carolina Electric Membership Cooperative
- Alberta Gas Trunk Lines (NOVA)
- Federal Communications Commission.

TESTIMONY

The following table summarizes Mr. Raab's testimony experience.

Jurisdiction	Docket Number	Subject
Alaska	U-09-069, U-09-070	Rate Design
	U-14-010	Rate Design
Colorado	14AL-0300G	Costing/Rate Design
	17AL-0363G	Costing/Rate Design
District of Columbia	834	Demand Side Planning
	905	Costing/Rate Design
	917	Costing/Rate Design
	921	Demand Side Planning
	922	Rate Design
	934	Rate Design
	989	Rate Design
	1016	Rate Design
	1053	Costing/Rate Design
	1054	Costing/Rate Design
	1079	Rate Design
	1093	Costing/Rate Design
	1137	Costing/Rate Design
1162	Costing/Rate Design	
Georgia	18300-U	Costing/Rate Design
Jurisdiction	Docket Number	Subject

Indiana	36818	Capacity Planning
Iowa	RPU-05-2	Costing/Rate Design
Kansas	174,155-U 176,716-U 98-KGSG-822-TAR 99-KGSG-705-GIG 01-KGSG-229-TAR 02-KGSG-018-TAR 02-WSRE-301-RTS 03-KGSG-602-RTS 03-AQLG-1076-TAR 05-AQLG-367-RTS 06-KGSG-1209-RTS 07-AQLG-431-RTS 08-WSEE-1041-RTS 10-KCPE-415-RTS 10-KGSG-421-TAR 10-KCPE-795-TAR 12-WSEE-112-RTS 12-KGSG-835-RTS 12-GIMX-337-GIV 12-KG&E-718-CON 13-KG&E-451-CON 13-WSEE-629-RTS 14-ATMG-320-RTS 15-WSEE-181-TAR 15-KCPE-116-RTS 16-ATMG-079-RTS 16-KGSG-491-RTS 16-KCPE-446-TAR 18-KCPE-480-RTS 18-KGSG-560-RTS 19-ATMG-525-RTS	Retail Competition Costing/Rate Design Rate Design Restructuring Rate Design Rate Design Cost of Service Cost of Service/Rate Design Rate Design Cost of Service/Rate Design Cost of Service/Rate Design Rate Design Cost of Service Cost of Service/Rate Design Demand Side Planning Demand Side Planning Cost of Service/Rate Design Cost of Service/Rate Design Demand Side Planning Cost of Service Cost of Service Cost of Service/Rate Design Cost of Service/Rate Design Demand Side Planning Cost of Service/Rate Design Cost of Service/Rate Design Cost of Service/Rate Design Demand Side Planning Cost of Service/Rate Design Cost of Service/Rate Design Cost of Service/Rate Design Demand Side Planning Cost of Service/Rate Design Cost of Service/Rate Design
Kentucky	9613 97-083 2009-00354 2013-00148 2015-00343 2017-00349 2018-00281	Capacity Planning Management Audit Cost of Service Cost of Service Cost of Service Cost of Service Cost of Service

Jurisdiction

Docket Number

Subject

Louisiana	U-21453	Restructuring/Market Power
Maryland	8251	Costing/Rate Design
	8259	Demand Side Planning
	8315	Costing/Rate Design
	8720	Demand Side Planning
	8791	Costing/Rate Design
	8920	Costing/Rate Design
	8959	Costing/Rate Design
	9092	Costing/Rate Design
	9104	Costing/Rate Design
	9106	Costing/Rate Design
	9180	Capacity Planning
	9267	Costing/Rate Design
	9433	Capacity Planning
Michigan	U-6949	Load Forecasting
	U-13575	Costing/Rate Design
	U-16169	Costing/Rate Design
	U-20479	Costing/Rate Design
Missouri	GR-2002-356	Rate Design
Montana	D2005.4.48	Costing/Rate Design
Nebraska	NG-0001, NG-0002, NG-0003	Rate Design
	NG-0041	Rate Design
Nevada	81-660	Load Forecasting
New Jersey	OAL# PUC 1876-82 BPU# 822-0116	Load Forecasting
New Mexico	2087	Capacity Planning
	11-00042-UT	Rate Design
New York	27546	Costing/Rate Design
Ohio	81-1378-EL-AIR	Load Forecasting

Jurisdiction

Docket Number

Subject

Oklahoma	27068	Load Forecasting
	PUD 200400610	Costing/Rate Design
	PUD 200700449	Demand Side Planning
	PUD 200800348	Costing/Rate Design
	PUD 200900110	Costing/Rate Design
	PUD 201000143	Demand Side Planning
	PUD 201100170	Demand Side Planning
	PUD 201200029	Demand Side Planning
	PUD 201300007	Demand Side Planning
	PUD 201300032	Demand Side Planning
	PUD 201400069	Demand Side Planning
	PUD 201500138	Demand Side Planning
	PUD 201500213	Costing/Rate Design
	PUD 201600132	Demand Side Planning
	PUD 201700079	Demand Side Planning
	PUD 201800028	Demand Side Planning
	PUD 201900018	Demand Side Planning
	PUD 201900021	Demand Side Planning
	PUD 202000022	Demand Side Planning
	PUD 202100062	Demand Side Planning
	PUD 202100063	Costing/Rate Design
Pennsylvania	R-0061346	Costing/Rate Design
	M-2009-2092222, M-2009-2112952, M-2009-2112956	Demand Side Planning
	M-2009-2093216	Demand Side Planning
	M-2009-2093217	Demand Side Planning
	M-2009-2093218	Demand Side Planning
	M-2010-2210316	Demand Side Planning
	R-2010-2214415	Demand Side Planning
	M-2012-2334387, M-2012-2334392, M-2012-2334398	Demand Side Planning
	M-2012-2334388	Demand Side Planning
	M-2015-2177174	Demand Side Planning
Tennessee	PURPA Hearings	Costing/Rate Design
Texas	GUD No. 9762	Costing/Rate Design
	GUD No. 10170	Costing/Rate Design
	GUD No. 10174	Costing/Rate Design
	GUD No. 10506	Demand Side Planning
	GUD No. 10526	Demand Side Planning
	GUD No. 10779	Costing/Rate Design

Jurisdiction

Docket Number

Subject

US Tax Court	4870 4875	Life Analysis Life Analysis
Virginia	PUE900013 PUE920041 PUE940030 PUE940031 PUE950131 PUE980813 PUE-2002-00364 PUE-2003-00603 PUE-2006-00059 PUE-2008-00060 PUE-2009-00064 PUE-2012-00118 PUE-2015-00132 PUE-2015-00138 PUE-2016-00001 PUR-2018-00080 PUR-2018-00193	Demand Side Planning Costing/Rate Design Costing/Rate Design Costing/Rate Design Capacity Planning Costing/Rate Design Costing/Rate Design Costing/Rate Design Costing/Rate Design Demand Side Planning Demand Side Planning Demand Side Planning Demand Side Planning Demand Side Planning Demand Side Planning Capacity Planning Capacity Planning Demand Side Planning
West Virginia	79-140-E-42T 90-046-E-PC	Capacity Planning Demand Side Planning
Wisconsin	05-EP-2	Capacity Planning

In addition, Mr. Raab has presented expert testimony before the Federal Energy Regulatory Commission, the Pennsylvania House Consumer Affairs Committee, the Michigan House Economic Development and Energy Committee and the Province of Saskatchewan. He has also served on the Advisory Board of the Expert Evidence Report, published by The Bureau of National Affairs, Inc.

EDUCATION

Mr. Raab holds a B.A. (with high distinction) in Economics from Rutgers University and an M.A. from SUNY at Binghamton with a concentration in Econometrics. While attending Rutgers, he studied as a Henry Rutgers Scholar.

PUBLICATIONS AND PRESENTATIONS

Mr. Raab has published in several professional journals and spoken at several industry conferences. His publications/ presentations include:

- "Natural Gas as an Electric DSM Tool," American Gas Association Membership Services Committee Meeting, Williamsburg, VA, September 15, 2009.
- "Electric-to-Gas Fuel Switching," NARUC Summer Meeting, Seattle, WA, July 20, 2009.
- "The Future of Fuel in Virginia: Natural Gas," The Twenty-Seventh National Regulatory Conference, Williamsburg, VA, May 19, 2009.
- "Revenue Decoupling for Natural Gas Utilities," Energy Bar Association Midwest Energy Conference, Chicago, IL, March 6, 2008.
- "Responses to Arrearage Problems from High Natural Gas Bills," American Gas Association Rate and Regulatory Issues Seminar, Phoenix, AZ, April 8, 2004.
- "Factors Influencing Cooperative Power Supply," National Rural Utilities Cooperative Finance Corporation Independent Borrower's Conference, Boston, MA, July 3, 1997.
- "Current Status of LDC Unbundling," American Gas Association Unbundling Conference: Regulatory and Competitive Issues, Arlington, VA, June 19, 1997.
- "Balancing, Capacity Assignment, and Stranded Costs," American Gas Association Rate and Strategic Planning Committee Spring Meeting, Phoenix, AZ, March 26, 1997.
- "Gas Industry Restructuring and Changes: The Relationship of Economics and Marketing" (with Jed Smith), National Association of Business Economists, 38th Annual Meeting, Boston, MA September 10, 1996.
- "Improving Corporate Performance By Better Forecasting," 1996 Peak Day Demand and Supply Planning Seminar, San Francisco, CA, April 11, 1996.
- "Natural Gas Price Elasticity Estimation," AGA Forecasting Review, Vol. 6, No. 1, November 1995.
- "Assessing Price Competitiveness," Competitive Analysis & Benchmarking for Power Companies, Washington, DC, November 13, 1995.
- "Avoided Cost Concepts and Management Considerations," Workshop on Avoided Costs in a Post 636 Gas Industry: Is It Time to Unbundle Avoided

Cost? Sponsored by the Gas Research Institute and Wisconsin Center for Demand-Side Research, Milwaukee, WI, June 29, 1994.

- "Estimating Implied Long- and Short-Run Price Elasticities of Natural Gas Consumption," Atlantic Economic Conference, Philadelphia, PA, October 10, 1993.
- "Program Evaluation and Marginal Cost," The Natural Gas Least Cost Planning Conference, Washington, DC, April 7, 1992.
- "The New Environmentalism & Least Cost Planning," Institute for Environmental Negotiation, University of Virginia, May 15, 1991.
- "Development of Conditional Demand Estimates of Gas Appliances," AGA Forecasting Review, Vol. 1, No. 1, October 1988.
- "The Feasibility Study: Forecasting and Sensitivities," Municipal Wastewater Treatment Facilities, The Energy Bureau, Inc., November 18, 1985.
- "The Development of a Gas Sales End-Use Forecasting Model," Third International Forecasting Symposium, The International Institute of Forecasting, July 1984.
- "New Forecasting Guidelines for REC's - A Seminar," (Chairman), Kansas City, Missouri, June 1984.
- "A Method and Application of Estimating Long Run Marginal Cost for an Electric Utility," Advances in Microeconomics, Volume II, 1983.
- "Forecasting Under Public Scrutiny," Forecasting Energy and Demand Requirements, University of Wisconsin - Extension, October 25, 1982.
- "Forecasting Public Utilities," The Journal of Business Forecasting, Vol. 1, No. 4, Summer, 1982.
- "Are Utilities Underforecasting," Electric Ratemaking, Vol. 1. No. 1, February 1982.
- "A Polynomial Spline Function Technique for Defining and Forecasting Electric Utility Load Duration Curves," First International Forecasting Symposium, Montreal, Canada, May 1981.
- "Time-of-Use Rates and Marginal Costs," ELCON Legal Seminar, March 20, 1980.

- "The Ernst & Whinney Forecasting Model," Forecasting Energy & Demand Requirements, University of Wisconsin - Extension, October 8, 1979.
- "Marginal Cost in Electric Utilities - A Multi-Technology Multi-Period Analysis" (with Frederick McCoy), ORSA/Tims Joint National Meeting, Los Angeles, California, November 13-15, 1978.

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
SUMMARY OF RESULTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1							
2							
3							
4							
5							
6							
7							
8	Operating Revenues	173,466,923	102,703,304	53,853,758	1,178,160	8,368,527	7,363,175
9							
10	Operating Expenses:						
11							
12	Operating & Maintenance	106,921,091	65,225,884	36,593,964	984,202	2,146,675	1,970,366
13	Depreciation & Amortization	20,604,447	13,941,375	4,472,606	46,107	1,132,778	1,011,580
14	Taxes Other Than Income	10,232,556	6,593,473	2,289,446	36,711	680,387	632,539
15							
16	Total Operating Expenses	137,758,094	85,760,732	43,356,017	1,067,020	3,959,840	3,614,485
17							
18	Income Before Taxes	35,708,829	16,942,571	10,497,741	111,140	4,408,686	3,748,690
19							
20	Interest Expense	10,496,657	6,975,737	2,047,137	25,481	756,729	691,574
21							
22	Income Taxes:						
23							
24	State Income Taxes	5.00% 1,260,609	498,342	422,530	4,283	182,598	152,856
25	Federal Income Taxes	21.00% 5,029,828	1,988,383	1,685,896	17,089	728,566	609,895
26	Total Deferred Income Taxes	0	0	0	0	0	0
27	Amortization of ITC	0	0	0	0	0	0
28	Total Income Taxes	6,290,437	2,486,725	2,108,426	21,372	911,163	762,751
29							
30	Net Income	29,418,392	14,455,846	8,389,315	89,768	3,497,523	2,985,940
31							
32	Total Rate Base	596,130,007	396,168,640	116,261,737	1,447,122	42,976,411	39,276,098
33							
34	Rate of Return	4.9349%	3.6489%	7.2159%	6.2032%	8.1382%	7.6024%
35	Relative Rate of Return	1.00	0.74	1.46	1.26	1.65	1.54
36							
37	Equalized ROR:						
38							
39	Net Income Increase	16,245,180	15,890,681	516,336	21,082	(205,529)	22,610
40	Uncollectibles/PSC Fees Increase	0.7000% 152,589	149,259	4,850	198	(1,931)	212
41	Income Taxes	5,400,630	5,282,778	171,653	7,008	(68,327)	7,517
42	Gross Revenue After Increase	195,265,322	124,026,021	54,546,597	1,206,448	8,092,740	7,393,515
43	Revenue Deficiency	21,798,399	21,322,718	692,840	28,288	(275,786)	30,339
44	Rate of Return	7.6600%	7.6600%	7.6600%	7.6600%	7.6600%	7.6600%
45	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00	1.00
46	Percent Increase	12.5663%	20.7615%	1.2865%	2.4010%	-3.2955%	0.4120%
47							
48	Proposed Rate Levels:						
49							
50	Net Income Increase	16,243,798	9,788,294	4,125,628	59,039	1,176,030	1,094,807
51	Uncollectibles/PSC Fees Increase	152,576	91,940	38,751	555	11,046	10,283
52	Income Taxes	5,400,170	3,254,070	1,371,545	19,627	390,965	363,963
53	Gross Revenue After Increase	195,263,467	115,837,608	59,389,682	1,257,380	9,946,568	8,832,229
54	Revenue Deficiency	21,796,544	13,134,304	5,535,924	79,221	1,578,041	1,469,054
55	Rate of Return	7.6598%	6.1197%	10.7645%	10.2830%	10.8747%	10.3899%
56	Relative Rate of Return	1.00	0.80	1.41	1.34	1.42	1.36
57	Percent Increase	12.5652%	12.7886%	10.2796%	6.7241%	18.8569%	19.9514%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
SUMMARY OF CUSTOMER COSTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	335,928,403	279,525,761	54,491,022	77,804	1,155,828	677,987
2							
3	Return @ Realized ROR	16,577,715	10,923,384	4,183,473	14,182	832,820	623,856
4	O&M Expenses	14,996,029	12,393,224	2,514,285	5,918	52,053	30,548
5	Depreciation Expense	13,346,445	10,573,784	2,652,133	4,946	72,850	42,733
6	Taxes, Other	5,042,687	4,127,317	882,741	1,364	19,706	11,560
7							
8	Interest Expense	5,915,027	4,921,890	959,478	1,370	20,352	11,938
9							
10	Income Taxes:						
11							
12	State Income Taxes	710,372	399,833	214,790	854	54,128	40,767
13	Federal Income Taxes	2,834,385	1,595,334	857,011	3,406	215,973	162,662
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	3,544,758	1,995,167	1,071,801	4,259	270,101	203,429
18							
19	Total Customer-Related Costs @ Realized ROR	53,507,634	40,012,875	11,304,433	30,671	1,247,531	912,125
20	Total Customers	181,046	160,872	19,977	8	119	70
21	Customer Costs (\$/customer/month)		\$ 20.73	\$ 47.16	\$ 316.19	\$ 873.25	\$ 1,088.45
22							
23							
24	Incremental Return @ Equalized ROR	9,154,408	10,488,296	(9,459)	(8,223)	(744,284)	(571,922)
25	Incremental Income Taxes	3,043,338	3,486,782	(3,145)	(2,734)	(247,433)	(190,133)
26	Incremental Uncollectibles/PSC Fees Increase	85,986	98,515	(89)	(77)	(6,991)	(5,372)
27							
28	Total Customer-Related Costs @ Equalized ROR	65,791,366	54,086,468	11,291,740	19,637	248,823	144,698
29	Customers	181,046	160,872	19,977	8	119	70
30	Dollars/Customer/Month	\$ 30.28	\$ 28.02	\$ 47.10	\$ 202.45	\$ 174.17	\$ 172.67
31							
32							
33	Incremental Return @ Proposed Rates	9,153,629	7,049,377	2,024,458	13,169	34,299	32,327
34	Incremental Income Taxes	3,043,079	2,343,530	673,021	4,378	11,403	10,747
35	Incremental Uncollectibles/PSC Fees Increase	85,979	66,214	19,015	124	322	304
36							
37	Total Customer-Related Costs @ Proposed Rates	65,790,321	49,471,997	14,020,927	48,341	1,293,554	955,503
38	Customers	181,046	160,872	19,977	8	119	70
39	Dollars/Customer/Month	\$ 30.28	\$ 25.63	\$ 58.49	\$ 498.36	\$ 905.46	\$ 1,140.22

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Customer/Demand Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

SUMMARY OF DEMAND COSTS

		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	269,161,764	125,373,966	67,652,433	1,535,292	39,040,424	35,559,649
2							
3	Return @ Realized ROR	13,282,851	3,886,757	4,535,959	84,052	2,548,197	2,227,886
4	O&M Expenses	13,182,608	6,140,381	3,313,381	75,193	1,912,064	1,741,588
5	Depreciation Expense	7,093,005	3,303,880	1,782,790	40,458	1,028,801	937,075
6	Taxes, Other	3,887,000	1,810,542	976,977	22,171	563,788	513,521
7							
8	Interest Expense	4,739,400	2,207,585	1,191,224	27,033	687,424	626,134
9							
10	Income Taxes:						
11							
12	State Income Taxes	569,184	111,870	222,834	3,799	123,969	106,712
13	Federal Income Taxes	2,271,044	446,362	889,107	15,157	494,636	425,782
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	2,840,228	558,232	1,111,941	18,956	618,605	532,495
18							
19	Total Demand-Related Costs @ Realized ROR	40,285,691	15,699,792	11,721,049	240,831	6,671,455	5,952,565
20							
21							
22	Incremental Return @ Equalized ROR	7,334,946	5,716,892	646,219	33,551	442,300	495,984
23	Incremental Income Taxes	2,438,466	1,900,552	214,832	11,154	147,041	164,887
24	Incremental Uncollectibles/PSC Fees Increase	68,896	53,698	6,070	315	4,154	4,659
25							
26	Total Demand-Related Costs @ Equalized ROR	50,128,000	23,370,934	12,588,170	285,851	7,264,950	6,618,095
27							
28							
29	Incremental Return @ Proposed Rates	7,334,322	2,961,696	2,275,834	50,687	1,066,050	980,055
30	Incremental Income Taxes	2,438,259	984,601	756,590	16,851	354,403	325,815
31	Incremental Uncollectibles/PSC Fees Increase	68,890	27,819	21,377	476	10,013	9,206
32							
33	Total Demand-Related Costs @ Proposed Rates	50,127,162	19,673,907	14,774,849	308,845	8,101,921	7,267,641

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Customer/Demand Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

SUMMARY OF COMMODITY COSTS

	Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1 Rate Base	(8,960,160)	(8,731,087)	(5,881,718)	(165,974)	2,780,159	3,038,461
2						
3 Return @ Realized ROR	(442,175)	(430,870)	(290,257)	(8,191)	137,198	149,945
4 O&M Expenses	78,742,455	46,692,279	30,766,298	903,090	182,557	198,230
5 Depreciation Expense	164,997	63,712	37,682	702	31,128	31,772
6 Taxes, Other	1,302,869	655,615	429,728	13,175	96,893	107,458
7						
8 Interest Expense	(157,770)	(153,737)	(103,565)	(2,922)	48,953	53,501
9						
10 Income Taxes:						
11						
12 State Income Taxes	(18,948)	(18,463)	(12,438)	(351)	5,879	6,425
13 Federal Income Taxes	(75,601)	(73,668)	(49,627)	(1,400)	23,458	25,637
14 Deferred Income Taxes	0	0	0	0	0	0
15 Amortization of ITC	0	0	0	0	0	0
16						
17 Total Income Taxes	(94,549)	(92,132)	(62,065)	(1,751)	29,337	32,062
18						
19 Total Commodity-Related Costs	79,673,597	46,888,604	30,881,388	907,026	477,112	519,467
20 Total Throughput	32,625,408	10,018,608	6,598,653	266,268	7,398,080	8,343,799
21 Commodity Costs (\$/Mcf)		\$ 4.68015	\$ 4.67995	\$ 3.40644	\$ 0.06449	\$ 0.06
22						
23						
24 Incremental Return @ Equalized ROR	(244,174)	(237,931)	(160,283)	(4,523)	75,762	82,801
25 Incremental Income Taxes	(81,174)	(79,099)	(53,285)	(1,504)	25,187	27,527
26 Incremental Uncollectibles/PSC Fees Increase	(2,293)	(2,235)	(1,506)	(42)	712	778
27						
28 Total Commodity-Related Costs @ Equalized ROR	79,345,955	46,569,339	30,666,314	900,957	578,773	630,573
29 Total Throughput	32,625,408	10,018,608	6,598,653	266,268	7,398,080	8,343,799
30 Commodity Costs (\$/Mcf)	\$ 2.43	\$ 4.65	\$ 4.65	\$ 3.38	\$ 0.08	\$ 0.08
31						
32						
33 Incremental Return @ Proposed Rates	(244,153)	(146,203)	(214,523)	(5,093)	54,989	66,677
34 Incremental Income Taxes	(81,168)	(48,604)	(71,317)	(1,693)	18,281	22,167
35 Incremental Uncollectibles/PSC Fees Increase	(2,293)	(1,373)	(2,015)	(48)	517	626
36						
37 Total Commodity-Related Costs @ Proposed Rates	79,345,983	46,692,424	30,593,532	900,192	550,898	608,937
38 Total Throughput	32,625,408	10,018,608	6,598,653	266,268	7,398,080	8,343,799
39 Commodity Costs (\$/Mcf)	\$ 2.43	\$ 4.66	\$ 4.64	\$ 3.38	\$ 0.07	\$ 0.07

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer/Demand Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
TOTAL COST OF SERVICE								
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible	
1	Rate Base	596,130,007	396,168,640	116,261,737	1,447,122	42,976,411	39,276,098	
2								
3	Return @ Realized ROR	29,418,392	14,379,271	8,429,175	90,044	3,518,215	3,001,687	
4	O&M Expenses	106,921,091	65,225,884	36,593,964	984,202	2,146,675	1,970,366	
5	Depreciation Expense	20,604,447	13,941,375	4,472,606	46,107	1,132,778	1,011,580	
6	Taxes, Other	10,232,556	6,593,473	2,289,446	36,711	680,387	632,539	
7								
8	Interest Expense	10,496,657	6,975,737	2,047,137	25,481	756,729	691,574	
9								
10	Income Taxes:							
11								
12	State Income Taxes	1,260,609	493,240	425,186	4,301	183,976	153,905	
13	Federal Income Taxes	5,029,828	1,968,028	1,696,491	17,162	734,066	614,081	
14	Deferred Income Taxes	0	0	0	0	0	0	
15	Amortization of ITC	0	0	0	0	0	0	
16								
17	Total Income Taxes	6,290,437	2,461,268	2,121,677	21,464	918,042	767,986	
18								
19	Total Cost of Service @ Realized ROR	173,466,923	102,601,271	53,906,869	1,178,527	8,396,098	7,384,158	
20								
21								
22	Incremental Return @ Equalized ROR	16,245,180	15,967,256	476,477	20,806	(226,221)	6,863	
23	Incremental Income Taxes	5,400,630	5,308,235	158,402	6,917	(75,206)	2,281	
24	Incremental Uncollectibles/PSC Fees Increase	152,589	149,978	4,475	195	(2,125)	64	
25								
26	Total Cost of Service @ Equalized ROR	195,265,322	124,026,741	54,546,223	1,206,445	8,092,546	7,393,367	
27								
28								
29	Incremental Return @ Proposed Rates	16,243,798	9,864,870	4,085,768	58,763	1,155,337	1,079,059	
30	Incremental Income Taxes	5,400,170	3,279,527	1,358,293	19,535	384,086	358,728	
31	Incremental Uncollectibles/PSC Fees Increase	152,576	92,659	38,377	552	10,852	10,135	
32								
33	Total Cost of Service @ Proposed Rates	195,263,467	115,838,327	59,389,308	1,257,378	9,946,373	8,832,081	

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer/Demand Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
180		Shared Services General Office:						
181								
182		General:						
183								
184	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
185	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
186	36602	Structures & Improvements	675,016	5.4	P, S, T & D Plant	378,213	290,142	6,662
187	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
188	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
189	39009	Improvement to leased Premises	492,807	5.4	P, S, T & D Plant	276,120	211,823	4,863
190	39100	Office Furniture & Equipment	370,206	5.4	P, S, T & D Plant	207,427	159,126	3,653
191	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
192	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
193	39200	Transportation Equipment	16,206	5.4	P, S, T & D Plant	9,080	6,966	160
194	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
195	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
196	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
197	39400	Tools, Shop & Garage Equipment	3,782	5.4	P, S, T & D Plant	2,119	1,626	37
198	39500	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
199	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
200	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
201	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
202	39700	Communication Equipment	20,434	5.4	P, S, T & D Plant	11,449	8,783	202
203	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
204	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
205	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
206	39800	Miscellaneous Equipment	7,238	5.4	P, S, T & D Plant	4,055	3,111	71
207	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
208	39901	Other Tangible Property - Servers - H/W	2,399,541	5.4	P, S, T & D Plant	1,344,465	1,031,395	23,680
209	39902	Other Tangible Property - Servers - S/W	1,018,582	5.4	P, S, T & D Plant	570,713	437,817	10,052
210	39903	Other Tangible Property - Network - H/W	232,603	5.4	P, S, T & D Plant	130,328	99,980	2,295
211	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
212	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
213	39906	Other Tang. Property - PC Hardware	276,684	5.4	P, S, T & D Plant	155,026	118,927	2,730
214	39907	Other Tang. Property - PC Software	58,772	5.4	P, S, T & D Plant	32,930	25,262	580
215	39908	Other Tang. Property - Mainframe S/W	5,067,813	5.4	P, S, T & D Plant	2,839,502	2,178,299	50,013
216	39909	Other Tang. Property - Application Software	1,924,534	5.4	P, S, T & D Plant	1,078,319	827,223	18,993
217	39931	Other Tang. Property - ALGN	1,047,173	5.4	P, S, T & D Plant	586,732	450,107	10,334
218								
219		Total General Plant	13,611,391			7,626,479	5,850,586	134,326
220								
221		CWIP w/o AFUDC	-	5.4	P, S, T & D Plant	-	-	-
222								
223		Shared Services Customer Support:						
224								
225		General:						
226								
227	37400	Land & Land Rights	206,495	5.4	P, S, T & D Plant	115,700	88,758	2,038
228	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
229	36602	Structures & Improvements	1,050,010	5.4	P, S, T & D Plant	588,322	451,326	10,362
230	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
231	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
232	39009	Improvement to leased Premises	156,752	5.4	P, S, T & D Plant	87,829	67,377	1,547
233	39100	Office Furniture & Equipment	160,006	5.4	P, S, T & D Plant	89,652	68,775	1,579
234	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
235	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
236	39200	Transportation Equipment	2,387	5.4	P, S, T & D Plant	1,337	1,026	24
237	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
238	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
239	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
240	39400	Tools, Shop & Garage Equipment	14,763	5.4	P, S, T & D Plant	8,272	6,346	146
241	39510	Laboratory Equip	586	5.4	P, S, T & D Plant	328	252	6
242	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
243	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
244	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
245	39700	Communication Equipment	114,448	5.4	P, S, T & D Plant	64,125	49,193	1,129
246	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
247	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
248	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
249	39800	Miscellaneous Equipment	17,486	5.4	P, S, T & D Plant	9,798	7,516	173
250	39900	Other Tangible Property	7,464	5.4	P, S, T & D Plant	4,182	3,208	74
251	39901	Other Tangible Property - Servers - H/W	565,238	5.4	P, S, T & D Plant	316,703	242,956	5,578
252	39902	Other Tangible Property - Servers - S/W	122,746	5.4	P, S, T & D Plant	68,774	52,760	1,211
253	39903	Other Tangible Property - Network - H/W	18,789	5.4	P, S, T & D Plant	10,527	8,076	185
254	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
255	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
256	39906	Other Tang. Property - PC Hardware	76,970	5.4	P, S, T & D Plant	43,126	33,084	760
257	39907	Other Tang. Property - PC Software	82	5.4	P, S, T & D Plant	46	35	1
258	39908	Other Tang. Property - Mainframe S/W	5,523,921	5.4	P, S, T & D Plant	3,095,059	2,374,348	54,514
259	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
260	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
261								
262		Total General Plant	8,038,142			4,503,781	3,455,036	79,326
263								
264		CWIP w/o AFUDC	-	5.4	P, S, T & D Plant	-	-	-
265								
266		TOTAL PLANT IN SERVICE	869,694,856			487,291,071	373,821,059	8,582,726
267								
268		TOTAL CWIP W/O AFUDC	0			0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer/Demand Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
178		Shared Services General Office:						
179								
180		General:						
181								
182	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
183	39000	Structures & Improvements	125,903	5.4	P, S, T & D Plant	70,544	54,117	1,242
184	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
185	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
186	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
187	39009	Improvement to leased Premises	488,294	5.4	P, S, T & D Plant	273,592	209,883	4,819
188	39100	Office Furniture & Equipment	148,765	5.4	P, S, T & D Plant	83,353	63,944	1,468
189	39102	Remittance Processing Equip	0	5.4	P, S, T & D Plant	0	0	0
190	39103	Office Machines	0	5.4	P, S, T & D Plant	0	0	0
191	39200	Transportation Equipment	4,639	5.4	P, S, T & D Plant	2,599	1,994	46
192	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
193	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
194	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
195	39400	Tools, Shop & Garage Equipment	2,845	5.4	P, S, T & D Plant	1,594	1,223	28
196	39500	39500-Laboratory Equipment	-	5.4	P, S, T & D Plant	-	-	-
197	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
198	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
199	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
200	39700	Communication Equipment	1,678	5.4	P, S, T & D Plant	940	721	17
201	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
202	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
203	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
204	39800	Miscellaneous Equipment	3,471	5.4	P, S, T & D Plant	1,945	1,492	34
205	39900	Other Tangible Property	(0)	5.4	P, S, T & D Plant	(0)	(0)	(0)
206	39901	Other Tangible Property - Servers - H/W	362,954	5.4	P, S, T & D Plant	203,364	156,009	3,582
207	39902	Other Tangible Property - Servers - S/W	540,488	5.4	P, S, T & D Plant	302,836	232,318	5,334
208	39903	Other Tangible Property - Network - H/W	68,930	5.4	P, S, T & D Plant	38,622	29,628	680
209	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
210	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
211	39906	Other Tang. Property - PC Hardware	39,802	5.4	P, S, T & D Plant	22,301	17,108	393
212	39907	Other Tang. Property - PC Software	14,806	5.4	P, S, T & D Plant	8,296	6,364	146
213	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
214	39909	Other Tang. Property - Application Software	3,872,105	5.4	P, S, T & D Plant	2,169,545	1,664,347	38,213
215	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
216		Retirement Work in Progress	-	5.4	P, S, T & D Plant	-	-	-
217								
218		Total General Plant	5,674,680			3,179,530	2,439,149	56,002
219								
220		Shared Services Customer Support:						
221								
222		General:						
223								
224	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
225	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
226	36602	Structures & Improvements	297,392	5.4	P, S, T & D Plant	166,629	127,828	2,935
227	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
228	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
229	39009	Improvement to leased Premises	116,144	5.4	P, S, T & D Plant	65,075	49,922	1,146
230	39100	Office Furniture & Equipment	73,903	5.4	P, S, T & D Plant	41,408	31,766	729
231	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
232	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
233	39200	Transportation Equipment	2,397	5.4	P, S, T & D Plant	1,343	1,030	24
234	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
235	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
236	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
237	39400	Tools, Shop & Garage Equipment	7,267	5.4	P, S, T & D Plant	4,072	3,124	72
238	39500	Laboratory Equipment	589	5.4	P, S, T & D Plant	330	253	6
239	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
240	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
241	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
242	39700	Communication Equipment	87,674	5.4	P, S, T & D Plant	49,124	37,685	865
243	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
244	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
245	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
246	39800	Miscellaneous Equipment	6,469	5.4	P, S, T & D Plant	3,625	2,781	64
247	39900	Other Tangible Property	(8,573)	5.4	P, S, T & D Plant	(4,804)	(3,685)	(85)
248	39901	Other Tangible Property - Servers - H/W	419,092	5.4	P, S, T & D Plant	234,818	180,138	4,136
249	39902	Other Tangible Property - Servers - S/W	107,143	5.4	P, S, T & D Plant	60,032	46,053	1,057
250	39903	Other Tangible Property - Network - H/W	11,907	5.4	P, S, T & D Plant	6,671	5,118	118
251	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
252	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
253	39906	Other Tang. Property - PC Hardware	1,262	5.4	P, S, T & D Plant	707	542	12
254	39907	Other Tang. Property - PC Software	(3,859)	5.4	P, S, T & D Plant	(2,162)	(1,659)	(38)
255	39908	Other Tang. Property - Mainframe S/W	3,010,873	5.4	P, S, T & D Plant	1,686,996	1,294,164	29,713
256	39909	Other Tang. Property - Application Software	5,909	5.4	P, S, T & D Plant	3,311	2,540	58
257	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
258		Retirement Work in Progress	-	5.4	P, S, T & D Plant	-	-	-
259								
260		Total General Plant	4,135,587			2,317,174	1,777,600	40,813
261								
262		TOTAL RESERVE FOR DEPRECIATION	186,968,707			111,137,213	72,669,048	3,162,445

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Customer/Demand Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

CLASSIFICATION OF OTHER RATE BASE

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
Rate Base Additions:						
Materials and Supplies - KY Direct	(537,429)	9.1	Allocated O&M Expenses	(75,376)	(66,261)	(395,792)
Materials and Supplies - KY Mid-States GO	752,715	9.1	Allocated O&M Expenses	105,571	92,804	554,340
Materials and Supplies - Shared Services GO	0	9.1	Allocated O&M Expenses	-	-	-
Materials and Supplies - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
Gas Storage Inventory	8,401,855	3.0	Commodity	-	-	8,401,855
Prepayments - KY Direct	0	9.1	Allocated O&M Expenses	-	-	-
Prepayments - KY Mid-States GO	0	9.1	Allocated O&M Expenses	-	-	-
Prepayments - Shared Services GO	0	9.1	Allocated O&M Expenses	-	-	-
Prepayments - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
Cash Working Capital	(3,062,527)	9.1	Allocated O&M Expenses	(429,529)	(377,588)	(2,255,410)
Regulatory Assets/Liabilities	(27,397,198)	9.1	Allocated O&M Expenses	(3,842,546)	(3,377,879)	(20,176,773)
Total Rate Base Additions	(21,842,583)			(4,241,880)	(3,728,923)	(13,871,780)
Rate Base Deductions:						
Customer Advances - KY Direct	(683,775)	1.0	Customer	(683,775)	-	-
Customer Advances - KY Mid-States GO	0	1.0	Customer	-	-	-
Customer Advances - Shared Services GO	0	1.0	Customer	-	-	-
Customer Advances - Shared Services CS	0	1.0	Customer	-	-	-
ADIT - KY Direct	(99,664,910)	5.7	Net Plant	(54,911,242)	(43,962,412)	(791,257)
ADIT - KY Mid-States GO	50,435,676	5.7	Net Plant	27,787,970	22,247,288	400,418
ADIT - Shared Services GO	(634,420)	5.7	Net Plant	(349,539)	(279,844)	(5,037)
ADIT - Shared Services CS	(2,334,923)	5.7	Net Plant	(1,286,446)	(1,029,940)	(18,537)
Change in Net Operating Loss Carryforward	(11,871,206)	5.7	Net Plant	(6,540,543)	(5,236,415)	(94,248)
Total Rate Base Deductions	(64,753,559)			(35,983,575)	(28,261,323)	(508,661)
TOTAL OTHER RB	(86,596,142)			(40,225,455)	(31,990,246)	(14,380,441)
Interest on Customer Deposits	0	1.0	Customer	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer/Demand Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
90		Distribution:						
91		Operation						
92	8700	Supervision and Engineering	1,066,179	10.0	Composite of Accts. 871-879 & 886-893	451,465	591,582	23,132
93	8710	Distribution Load Dispatching	398	3.0	Commodity	-	-	398
94	8711	Odorization	108,130	3.0	Commodity	-	-	108,130
94	Accts. 376 & 377	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-
95	8740	Mains & Services	5,954,353	12.0	Composite of Accts. 374-379	1,991,484	3,962,869	-
96	8750	Measuring and Regulating Station Exp. - Gen	501,120	12.0	Composite of Accts. 374-379	167,604	333,516	-
97	8760	Measuring and Regulating Station Exp. - Ind.	27,244	1.0	Customer	27,244	-	-
98	8770	Measuring and Regulating Sta. Exp. - City Gate	3,529	12.0	Composite of Accts. 374-379	1,180	2,348	-
99	8780	Meters and House Regulator Expense	1,085,247	1.0	Customer	1,085,247	-	-
100	8790	Customer Installations Expense	0	1.0	Customer	-	-	-
101	8800	Other Expense	1,763	10.0	Composite of Accts. 871-879 & 886-893	747	978	38
102	8810	Rents	360,992	10.0	Composite of Accts. 871-879 & 886-893	152,859	200,301	7,832
103		Maintenance						
104	8850	Maintenance Supervision and Engineering	180	10.0	Composite of Accts. 871-879 & 886-893	76	100	4
105	8860	Maintenance of Structures and Improvements	0	12.0	Composite of Accts. 374-379	-	-	-
106	8870	Maintenance of Mains	18,047	12.0	Composite of Accts. 374-379	6,036	12,011	-
107	8890	Maintenance of compressor station equipment	60,065	3.0	Commodity	-	-	60,065
108	8900	Maint. of Measuring and Regulating Station Equip. - General	0	12.0	Composite of Accts. 374-379	-	-	-
109	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	2,164	1.0	Customer	2,164	-	-
110	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	1,287	12.0	Composite of Accts. 374-379	430	856	-
111	8930	Maintenance of Services	8,087	1.0	Customer	8,087	-	-
112	8940	Maintenance of Meters and House Regulators	913	1.0	Customer	913	-	-
113	8950	Maintenance of Other Equipment	0	10.0	Composite of Accts. 871-879 & 886-893	-	-	-
114		Total Distribution	9,199,699			3,895,537	5,104,562	199,600
115		Customer Accounts:						
116	9010	Supervision	0	1.0	Customer	-	-	-
117	9020	Meter Reading Expense	928,105	1.0	Customer	928,105	-	-
119	9030	Customer Records and Collection Expenses	1,107,950	1.0	Customer	1,107,950	-	-
120	9040	Uncollectible Accounts	363,458	1.0	Customer	363,458	-	-
121	9050	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-
122		Total Customer Accounts	2,399,513			2,399,513	0	0
123		Customer Service and Information:						
124	9070	Supervision	0	1.0	Customer	-	-	-
126	9080	Customer Assistance Expenses	0	1.0	Customer	-	-	-
127	9090	Informational and Instructional Advertising Expenses	175,015	1.0	Customer	175,015	-	-
128	9100	Miscellaneous Customer Service and Informational Expenses	116	1.0	Customer	116	-	-
129		Total Customer Service and Information	175,131			175,131	0	0
130		Sales:						
131								
132	9110	Supervision	0	1.0	Customer	-	-	-
133	9120	Demonstrating and Selling Expenses	0	1.0	Customer	-	-	-
134	9130	Advertising Expenses	0	1.0	Customer	-	-	-
135	9160	Miscellaneous Sales Expenses	155,125	1.0	Customer	155,125	-	-
136		Total Sales	155,125			155,125	0	0
137		Administrative & General:						
138		Operation						
140	9200	Administrative and General Salaries	(1,256,557)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(638,528)	(594,848)	(23,182)
141	9210	Office Supplies and Expenses	8,473	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	4,306	4,011	156
142	9220	Administrative Expenses Transferred - Customer Support	-	1.0	Customer	-	-	-
143	9220	Administrative Expenses Transferred - General	15,463,673	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	7,857,964	7,320,426	285,282
144	9230	Outside Services Employed	257,302	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	130,750	121,805	4,747
145	9240	Property Insurance	72,573	5.7	Net Plant	39,985	32,012	576
146	9250	Injuries and Damages	65,994	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	33,535	31,241	1,217
147	9260	Employee Pensions and Benefits	1,277,248	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	649,042	604,643	23,563
148	9270	Franchise Requirements	1,091	1.0	Customer	1,091	-	-
149	9280	Regulatory Commission Expenses	319,870	1.0	Customer	319,870	-	-
150	930.1	General Advertising Expenses	-	1.0	Customer	-	-	-
151	930.2	Miscellaneous General Expense	(55,268)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(28,085)	(26,164)	(1,020)
152	9310	Rents	1,560	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	792	738	29
153		Maintenance						
154	9320	Maintenance of General Plant	0	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	-	-	-
155		Total A&G	16,155,959			8,370,723	7,493,866	291,370
156								
157		TOTAL O&M EXPENSE	106,921,091			14,996,029	13,182,608	78,742,455

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer/Demand Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
85		General:						
86								
87	38900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
88	39000	Structures & Improvements	223,589	5.4	P, S, T & D Plant	125,277	96,105	2,207
89	39001	Structures - Brick	4,207	5.4	P, S, T & D Plant	2,357	1,808	42
90	39002	Improvements	17,234	5.4	P, S, T & D Plant	9,656	7,407	170
91	39003	Air Conditioning Equipment	553	5.4	P, S, T & D Plant	310	238	5
92	39004	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
93	39009	Office Furniture & Equipment	87,669	5.4	P, S, T & D Plant	49,121	37,683	865
94	39100	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
95		Composite Office Machines	-	5.4	P, S, T & D Plant	-	-	-
96	39200	Transportation Equipment	3,750	5.4	P, S, T & D Plant	2,101	1,612	37
97	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
98	39202	Trailers	529	5.4	P, S, T & D Plant	296	227	5
99	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
100	39400	Tools, Shop & Garage Equipment	238,458	5.4	P, S, T & D Plant	133,608	102,496	2,353
101	39600	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
102	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
103	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
104	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
105	39700	Communication Equipment	28,369	5.4	P, S, T & D Plant	15,895	12,194	280
106	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
107	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
108	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
109	39800	Miscellaneous Equipment	259,405	5.4	P, S, T & D Plant	145,345	111,500	2,560
110	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
111	39901	Other Tangible Property - Servers - H/W	5,118	5.4	P, S, T & D Plant	2,868	2,200	51
112	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
113	39903	Other Tangible Property - Network - H/W	19,234	5.4	P, S, T & D Plant	10,777	8,267	190
114	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
115	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
116	39906	Other Tang. Property - PC Hardware	3,495	5.4	P, S, T & D Plant	1,958	1,502	34
117	39907	Other Tang. Property - PC Software	-	5.4	P, S, T & D Plant	-	-	-
118	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
119	39908	Other Tang. Property - Application Software	5,010	5.4	P, S, T & D Plant	2,807	2,153	49
120	40600	Amortization of gas plant acquisition adjustments	49,749	5.4	P, S, T & D Plant	27,874	21,384	491
121								
122								
123		Total General Plant	946,366			530,250	406,777	9,339
124								
125		TOTAL DIRECT DEPRECIATION EXPENSE	18,866,839			12,372,862	6,346,129	147,849
126								
127		Kentucky Mid-States General Office:						
128								
129		Intangible Plant:						
130								
131	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
132	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
133	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant	-	-	-
134								
135		Total Intangible Plant:	0			0	0	0
136								
137		General:						
138								
139	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
140	39001	Structures Frame	2,233	5.4	P, S, T & D Plant	1,251	960	22
141	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
142	38900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
143	39004	Air Conditioning Equipment	499	5.4	P, S, T & D Plant	279	214	5
144	39009	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
145	39100	Office Furniture & Equipment	679	5.4	P, S, T & D Plant	380	292	7
146	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
147	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
148	39200	Transportation Equipment	327	5.4	P, S, T & D Plant	183	140	3
149	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
150	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
151	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
152	39400	Tools, Shop & Garage Equipment	1,622	5.4	P, S, T & D Plant	909	697	16
153	39600	Power Operated Equipment	10	5.4	P, S, T & D Plant	6	4	0
154	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
155	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
156	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
157	39700	Communication Equipment	-	5.4	P, S, T & D Plant	-	-	-
158	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
159	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
160	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
161	39800	Miscellaneous Equipment	-	5.4	P, S, T & D Plant	-	-	-
162	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
163	39901	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant	-	-	-
164	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
165	39903	Other Tangible Property - Network - H/W	1,425	5.4	P, S, T & D Plant	799	613	14
166	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
167	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
168	39906	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
169	39907	Other Tang. Property - PC Software	4,933	5.4	P, S, T & D Plant	2,764	2,120	49
170	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
171	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
172	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
173								
174								
175		Total General Plant	11,729			6,572	5,041	116

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Customer/Demand Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

CLASSIFICATION OF DEPRECIATION EXPENSE

Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
176								
177		Shared Services General Office:						
178								
179		General:						
180								
181	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
182	39000	Structures & Improvements	20,472	5.4	P, S, T & D Plant	11,470	8,799	202
183	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
184	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
185	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
186	39009	Improvement to leased Premises	9,369	5.4	P, S, T & D Plant	5,250	4,027	92
187	39100	Office Furniture & Equipment	14,704	5.4	P, S, T & D Plant	8,239	6,320	145
188	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
189	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
190	39200	Transportation Equipment	1,353	5.4	P, S, T & D Plant	758	581	13
191	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
192	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
193	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
194	39400	Tools, Shop & Garage Equipment	317	5.4	P, S, T & D Plant	177	136	3
195	39500	Laboratory Equipment	-	5.4	P, S, T & D Plant	-	-	-
196	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
197	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
198	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
199	39700	Communication Equipment	1,374	5.4	P, S, T & D Plant	770	591	14
200	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
201	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
202	39705	Communication Equip. - Telemetry	-	5.4	P, S, T & D Plant	-	-	-
203	39800	Miscellaneous Equipment	524	5.4	P, S, T & D Plant	294	225	5
204	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
205	39901	Other Tangible Property - Servers - H/W	323,762	5.4	P, S, T & D Plant	181,404	139,163	3,195
206	39902	Other Tangible Property - Servers - S/W	91,216	5.4	P, S, T & D Plant	51,108	39,207	900
207	39903	Other Tangible Property - Network - H/W	24,122	5.4	P, S, T & D Plant	13,516	10,368	238
208	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
209	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
210	39906	Other Tang. Property - PC Hardware	50,012	5.4	P, S, T & D Plant	28,022	21,497	494
211	39907	Other Tang. Property - PC Software	6,318	5.4	P, S, T & D Plant	3,540	2,716	62
212	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
213	39909	Other Tang. Property - Application Software	605,330	5.4	P, S, T & D Plant	339,167	260,189	5,974
214	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
215								
216								
217		Total General Plant	1,148,872			643,714	493,820	11,338
218								
219		Shared Services Customer Support:						
220								
221		General:						
222								
223	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
224	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
225	36602	Structures & Improvements	24,993	5.4	P, S, T & D Plant	14,004	10,743	247
226	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
227	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
228	39009	Improvement to leased Premises	8,041	5.4	P, S, T & D Plant	4,506	3,456	79
229	39100	Office Furniture & Equipment	10,560	5.4	P, S, T & D Plant	5,917	4,539	104
230	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
231	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
232	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
233	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
234	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
235	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
236	39500	Laboratory Equipment	1,925	5.4	P, S, T & D Plant	1,079	827	19
237	39600	Power Operated Equipment	5	5.4	P, S, T & D Plant	3	2	0
238	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
239	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
240	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
241	39700	Communication Equipment	7,691	5.4	P, S, T & D Plant	4,309	3,306	76
242	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
243	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
244	39705	Communication Equip. - Telemetry	-	5.4	P, S, T & D Plant	-	-	-
245	39800	Miscellaneous Equipment	1,266	5.4	P, S, T & D Plant	709	544	12
246	39900	Other Tangible Property	1,117	5.4	P, S, T & D Plant	626	480	11
247	39901	Other Tangible Property - Servers - H/W	75,219	5.4	P, S, T & D Plant	42,145	32,331	742
248	39902	Other Tangible Property - Servers - S/W	13,048	5.4	P, S, T & D Plant	7,311	5,608	129
249	39903	Other Tangible Property - Network - H/W	1,943	5.4	P, S, T & D Plant	1,089	835	19
250	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
251	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
252	39906	Other Tang. Property - PC Hardware	13,964	5.4	P, S, T & D Plant	7,824	6,002	138
253	39907	Other Tang. Property - PC Software	9	5.4	P, S, T & D Plant	5	4	0
254	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
255	39909	Other Tang. Property - Application Software	417,226	5.4	P, S, T & D Plant	233,772	179,336	4,117
256	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
257								
258								
259		Total General Plant	577,007			323,298	248,015	5,694
260								
261		TOTAL DEPRECIATION EXPENSE	20,604,447			13,346,445	7,093,005	164,997

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	949,971	9.1	Allocated O&M Expenses	133,236	117,125	699,610
5	Property Related	8,704,237	5.4	P, S, T & D Plant	4,876,994	3,741,343	85,899
6	DOT Transmission User Tax	145,406	9.1	Allocated O&M Expenses	20,394	17,928	107,085
7	Other	86,008	9.1	Allocated O&M Expenses	12,063	10,604	63,341
8	Total Non Revenue Related:	9,885,622			5,042,687	3,887,000	955,935
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	346,934	3.0	Commodity	-	-	346,934
14	Total Revenue Related:	346,934			0	0	346,934
15							
16	Total Taxes, Other Than Income	10,232,556			5,042,687	3,887,000	1,302,869
17							
18							
19	Interest Expense	10,496,657	13.0	Rate Base	5,915,027	4,739,400	(157,770)
20							
21	Amortization of Excess ADIT	(5,406,740)	18.0	Total Cost of Service at Equalized ROR	(1,821,710)	(1,388,004)	(2,197,026)

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
SUMMARY OF CLASSIFICATION							
1							
2							
3							
4		Test Year	Classif.	Classif.	Customer	Demand	Commodity
5		\$	Factor	Basis	\$	\$	\$
6							
7	Operating Revenues	173,466,923			53,507,634	40,285,691	79,673,597
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	106,921,091			14,996,029	13,182,608	78,742,455
12	Depreciation & Amortization	20,604,447			13,346,445	7,093,005	164,997
13	Taxes Other Than Income	10,232,556			5,042,687	3,887,000	1,302,869
14							
15	Total Operating Expenses	137,758,094			33,385,162	24,162,612	80,210,320
16							
17	Income Before Taxes	35,708,829			20,122,473	16,123,079	(536,723)
18							
19	Interest Expense	10,496,657			5,915,027	4,739,400	(157,770)
20							
21	Income Taxes:						
22							
23	State Income Taxes	1,260,609	5.00%		710,372	569,184	(18,948)
24	Federal Income Taxes	5,029,828	21.00%		2,834,385	2,271,044	(75,601)
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
27							
28	Total Income Taxes	6,290,437			3,544,758	2,840,228	(94,549)
29							
30	Net Income	29,418,392			16,577,715	13,282,851	(442,175)
31							
32	Total Rate Base	596,130,007			335,928,403	269,161,764	(8,960,160)
33							
34	Rate of Return	4.9349%			4.9349%	4.9349%	4.9349%

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
2										
3	30100	Organization	6.2	P, S, T & D Plant - Customer	4,667	3,819	818	1	18	11
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	67,154	54,945	11,772	18	263	155
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
6										
7		Total Intangible Plant:			71,821	58,764	12,591	19	282	165
8										
9		Production Plant:								
10										
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
12	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
18										
19		Total Production Plant			0	0	0	0	0	0
20										
21		Storage Plant:								
22										
23	35010	Land	99.0	-	0	-	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-	-
29	35200	Wells - Rights of Way	99.0	-	0	-	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0	-	0	-	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-	-
40										
41		Total Storage Plant			0	0	0	0	0	0
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
51	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
52	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
53	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
54										
55		Total Transmission Plant			0	0	0	0	0	0
56										
57		Distribution:								
58										
59	37400	Land & Land Rights	2.0	Bills	177,653	157,857	19,603	8	117	69
60	37401	Land	2.0	Bills	143,362	127,387	15,819	6	94	55
61	37402	Land Rights	2.0	Bills	1,191,317	1,058,567	131,454	53	783	460
62	37403	Land Other	2.0	Bills	931	827	103	0	1	0
63	37500	Structures & Improvements	2.0	Bills	112,434	99,905	12,406	5	74	43
64	37501	Structures & Improvements T.B.	2.0	Bills	33,385	29,665	3,684	1	22	13
65	37502	Land Rights	2.0	Bills	15,473	13,749	1,707	1	10	6
66	37503	Improvements	2.0	Bills	1,340	1,190	148	0	1	1
67	37600	Mains Cathodic Protection	2.0	Bills	1,171,121	1,040,622	129,226	52	770	452
68	37601	Mains - Steel	2.0	Bills	69,182,700	61,473,574	7,833,859	3,089	45,493	26,685
69	37602	Mains - Plastic	2.0	Bills	69,642,781	61,882,387	7,684,626	3,109	45,795	26,863
70	37603	Mains - Anodes	2.0	Bills	1,193,322	1,060,348	131,675	53	785	460
71	37604	Mains - Leak Clamps	2.0	Bills	3,535,322	3,141,741	390,145	158	2,325	1,364
72	37800	Meas & Reg. Sta. Equip - General	2.0	Bills	7,699,081	6,841,162	849,543	344	5,063	2,970
73	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Bills	1,521,303	1,351,762	167,866	68	1,000	587
74	37905	Meas & Reg. Sta. Equipment T.b.	2.0	Bills	575,795	511,633	63,535	26	379	222
75	38000	Services	2.0	Bills	186,094,701	165,357,905	20,534,336	8,309	122,371	71,781
76	38100	Meters	4.0	Meter Investment	50,260,826	32,232,227	16,875,476	47,323	696,969	408,831
77	38200	Meter Installations	4.0	Meter Investment	58,099,827	37,259,372	19,507,483	54,704	805,673	472,595
78	38300	House Regulators	4.0	Meter Investment	2,625,437	1,683,691	881,512	2,472	36,407	21,356
79	38400	House Reg. Installations	4.0	Meter Investment	335,835	215,371	112,759	316	4,657	2,732
80	38500	Ind. Meas. & Reg. Sta. Equipment	2.2	Non-Residential Bills	5,367,015	-	5,314,015	2,150	31,671	18,578
81	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
82										
83		Total Distribution Plant			458,981,372	375,540,963	80,461,581	122,248	1,800,459	1,056,121

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF PLANT IN SERVICE									
84	General:								
85									
86									
87	38900	Land & Land Rights	6.2 P, S, T & D Plant - Customer	678,915	555,492	119,017	181	2,663	1,562
88	39000	Structures & Improvements	6.2 P, S, T & D Plant - Customer	5,144,595	4,209,335	901,872	1,370	20,181	11,838
89	39001	Structures Frame	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
90	39002	Structures-Brick	6.2 P, S, T & D Plant - Customer	96,996	79,363	17,004	26	380	223
91	39003	Improvements	6.2 P, S, T & D Plant - Customer	397,365	325,126	69,660	106	1,559	914
92	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	7,259	5,939	1,272	2	28	17
93	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	698,244	571,307	122,405	186	2,739	1,607
94	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	982,417	803,819	172,222	262	3,854	2,261
95	39005	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
96	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
97	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	107,560	88,006	18,856	29	422	247
98	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
99	39202	Trailers	6.2 P, S, T & D Plant - Customer	15,164	12,407	2,658	4	59	35
100	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
101	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	4,814,890	3,939,568	844,073	1,282	18,888	11,079
102	39600	Power Operated Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
103	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
104	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
105	39605	Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
106	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	238,311	194,987	41,777	63	935	548
107	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
108	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
109	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
110	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	2,179,080	1,782,935	382,003	580	8,548	5,014
111	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
112	39901	Other Tangible Property - Servers - H/W	6.2 P, S, T & D Plant - Customer	20,067	16,419	3,518	5	79	46
113	39902	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
114	39903	Other Tangible Property - Network - H/W	6.2 P, S, T & D Plant - Customer	75,416	61,706	13,221	20	296	174
115	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
116	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
117	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	21,431	17,535	3,757	6	84	49
118	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
119	39908	Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	36,759	30,076	6,444	10	144	85
120	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
121	39924	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
122									
123		Total General Plant		15,514,470	12,694,021	2,719,759	4,132	60,859	35,699
124									
125		TOTAL DIRECT PLANT		474,567,663	388,293,748	83,193,930	126,399	1,861,600	1,091,986
126									
127		CWIP w/o AFUDC	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
128									
129		Kentucky Mid-States General Office:							
130									
131		Intangible Plant:							
132									
133	30100	Organization	6.2 P, S, T & D Plant - Customer	52,351	42,834	9,177	14	205	120
134	30200	Franchises & Consents	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
135	30300	Misc Intangible Plant	6.2 P, S, T & D Plant - Customer	313,453	256,469	54,950	83	1,230	721
136									
137		Total Intangible Plant		365,803	299,302	64,127	97	1,435	842
138									
139		General:							
140									
141	37400	Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
142	39001	Structures Frame	6.2 P, S, T & D Plant - Customer	50,664	41,453	8,882	13	199	117
143	36602	Structures & Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
144	38900	Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
145	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	4,346	3,556	762	1	17	10
146	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	10,971	8,976	1,923	3	43	25
147	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	7,607	6,224	1,334	2	30	18
148	39102	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
149	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
150	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	7,708	6,307	1,351	2	30	18
151	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
152	39202	Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
153	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
154	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	42,867	35,074	7,515	11	168	99
155	39600	Power Operated Equipment	6.2 P, S, T & D Plant - Customer	5,796	4,742	1,016	2	23	13
156	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
157	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
158	39605	Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
159	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
160	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
161	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
162	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
163	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
164	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
165	39901	Other Tangible Property - Servers - H/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
166	39902	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
167	39903	Other Tangible Property - Network - H/W	6.2 P, S, T & D Plant - Customer	7,985	6,534	1,400	2	31	18
168	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
169	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
170	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
171	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	22,201	18,165	3,892	6	87	51
172	39908	Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	67,201	54,984	11,781	18	264	155
173	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
174	39924	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
175									
176		Total General Plant		227,345	186,015	39,855	61	892	523
177									
178		CWIP w/o AFUDC	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF PLANT IN SERVICE							
179							
180		Shared Services General Office:					
181							
182		General:					
183							
184	37400	Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-
185	39001	Structures Frame	6.2 P, S, T & D Plant - Customer	0	-	-	-
186	36602	Structures & Improvements	6.2 P, S, T & D Plant - Customer	378,213	309,455	66,302	101
187	37503	Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-
188	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
189	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	276,120	225,923	48,405	74
190	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	207,427	169,718	36,363	55
191	39102	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-
192	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-
193	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	9,080	7,429	1,592	2
194	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-
195	39202	Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-
196	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
197	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	2,119	1,734	371	1
198	39600	Power Operated Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
199	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-
200	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-
201	39605	Welders	6.2 P, S, T & D Plant - Customer	11,449	9,368	2,007	3
202	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
203	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-
204	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-
205	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-
206	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	4,055	3,318	711	1
207	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	0	-	-	-
208	39901	Other Tangible Property - Servers - HW	6.2 P, S, T & D Plant - Customer	1,344,465	1,100,049	235,691	358
209	39902	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	570,713	466,960	100,049	152
210	39903	Other Tangible Property - Network - HW	6.2 P, S, T & D Plant - Customer	130,328	106,635	22,847	35
211	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-
212	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-
213	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	155,026	126,843	27,177	41
214	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	32,930	26,944	5,773	9
215	39908	Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	2,839,502	2,323,295	497,778	756
216	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	1,078,319	882,286	189,034	287
217	39931	Other Tang. Property - ALGN	6.2 P, S, T & D Plant - Customer	586,732	480,068	102,857	156
218							
219		Total General Plant		7,626,479	6,240,025	1,336,957	2,031
220							
221		CWIP w/o AFUDC	6.2 P, S, T & D Plant - Customer	0	-	-	-
222							
223		Shared Services Customer Support:					
224							
225		General:					
226							
227	37400	Land & Land Rights	6.2 P, S, T & D Plant - Customer	115,700	94,666	20,283	31
228	39001	Structures Frame	6.2 P, S, T & D Plant - Customer	0	-	-	-
229	36602	Structures & Improvements	6.2 P, S, T & D Plant - Customer	588,322	481,368	103,136	157
230	37503	Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-
231	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
232	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	87,629	71,862	15,397	23
233	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	89,652	73,353	15,716	24
234	39102	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-
235	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-
236	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	1,337	1,094	234	0
237	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-
238	39202	Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-
239	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
240	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	8,272	6,768	1,450	2
241	39600	Power Operated Equipment	6.2 P, S, T & D Plant - Customer	328	269	58	0
242	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-
243	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-
244	39605	Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-
245	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	64,125	52,468	11,241	17
246	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-
247	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-
248	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-
249	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	9,798	8,016	1,718	3
250	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	4,182	3,422	733	1
251	39901	Other Tangible Property - Servers - HW	6.2 P, S, T & D Plant - Customer	316,703	259,128	55,520	84
252	39902	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	86,774	66,272	12,056	18
253	39903	Other Tangible Property - Network - HW	6.2 P, S, T & D Plant - Customer	10,527	8,614	1,846	3
254	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-
255	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-
256	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	43,126	35,286	7,560	11
257	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	46	37	8	0
258	39908	Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	3,095,059	2,532,394	542,578	824
259	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	0	-	-	-
260	39924	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-
261							
262		Total General Plant		4,503,781	3,685,017	789,534	1,200
263							
264		CWIP w/o AFUDC	6.2 P, S, T & D Plant - Customer	0	-	-	-
265							
266		TOTAL PLANT IN SERVICE - CUSTOMER		487,291,071	398,704,107	85,424,403	129,788
267							
268		TOTAL CWIP W/O AFUDC - CUSTOMER		0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
269		Intangible Plant:								
270										
271	30100	Organization	6.4	P, S, T & D Plant - Demand	3,580	1,668	900	20	519	473
272	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	51,516	23,996	12,948	294	7,472	6,806
273	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
274										
275		Total Intangible Plant:			55,097	25,664	13,848	314	7,991	7,279
276										
277		Production Plant:								
278										
279	32500	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
280	32540	Rights of Ways	3.0	Peak Day	0	-	-	-	-	-
281	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
282	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
283	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
284	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
285	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
286										
287		Total Production Plant			0	0	0	0	0	0
288										
289		Storage Plant:								
290										
291	35010	Land	3.0	Peak Day	130,563	60,816	32,816	745	18,937	17,249
292	35020	Rights of Way	3.0	Peak Day	2,341	1,050	588	13	340	309
293	35100	Structures and Improvements	3.0	Peak Day	8,958	4,173	2,252	51	1,299	1,183
294	35102	Compression Station Equipment	3.0	Peak Day	76,631	35,694	19,261	437	11,115	10,124
295	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	11,569	5,389	2,908	66	1,678	1,528
296	35104	Other Structures	3.0	Peak Day	68,721	32,010	17,273	392	9,968	9,079
297	35200	Wells / Rights of Way	3.0	Peak Day	4,541,563	2,115,433	1,141,499	25,905	658,729	599,997
298	35201	Well Construction	3.0	Peak Day	849,999	395,925	213,643	4,848	123,288	112,296
299	35202	Well Equipment	3.0	Peak Day	224,655	104,643	56,466	1,281	32,585	29,680
300	35203	Cushion Gas	3.0	Peak Day	847,416	394,722	212,994	4,834	122,913	111,954
301	35210	Leaseholds	3.0	Peak Day	89,265	41,579	22,436	509	12,947	11,793
302	35211	Storage Rights	3.0	Peak Day	27,307	12,720	6,864	156	3,961	3,608
303	35301	Field Lines	3.0	Peak Day	87,675	40,839	22,037	500	12,717	11,583
304	35302	Tributary Lines	3.0	Peak Day	104,659	48,750	26,306	597	15,180	13,827
305	35400	Compressor Station Equipment	3.0	Peak Day	461,723	215,068	116,052	2,634	66,970	60,999
306	35500	Meas. & Reg. Equipment	3.0	Peak Day	136,542	63,601	34,319	779	19,805	18,039
307	35600	Purification Equipment	3.0	Peak Day	414,515	193,079	104,186	2,364	60,123	54,763
308										
309		Total Storage Plant			8,084,103	3,765,528	2,031,898	46,112	1,172,554	1,068,012
310										
311		Transmission:								
312										
313	36510	Land & Land Rights	3.0	Peak Day	26,970	12,563	6,779	154	3,912	3,563
314	36520	Rights of Way	3.0	Peak Day	867,772	404,203	218,110	4,950	125,866	114,644
315	36602	Structures & Improvements	3.0	Peak Day	49,002	22,825	12,316	280	7,107	6,474
316	36603	Other Structures	3.0	Peak Day	60,626	28,333	15,288	347	8,823	8,036
317	36700	Mains Cathodic Protection	3.0	Peak Day	47,233	22,001	11,872	269	6,851	6,240
318	36701	Mains - Steel	3.0	Peak Day	27,828,361	12,962,287	6,994,516	158,732	4,036,350	3,676,476
319	36703	Mains - Anodes	3.0	Peak Day	51,177	23,838	12,863	292	7,423	6,761
320	36900	Meas. & Reg. Equipment	3.0	Peak Day	1,999,587	931,396	502,586	11,406	290,029	264,171
321	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,269,499	1,057,119	570,427	12,945	329,178	299,829
322										
323		Total Transmission Plant			33,200,428	15,464,564	8,344,758	189,374	4,815,538	4,386,194
324										
325		Distribution:								
326										
327	37400	Land & Land Rights	3.0	Peak Day	353,514	164,665	88,854	2,016	51,275	46,704
328	37401	Land	3.0	Peak Day	285,278	132,881	71,703	1,627	41,378	37,689
329	37402	Land Rights	3.0	Peak Day	2,370,610	1,104,216	595,841	13,522	343,844	313,167
330	37403	Land Other	3.0	Peak Day	1,853	863	466	11	269	245
331	37500	Structures & Improvements	3.0	Peak Day	223,733	104,214	56,234	1,276	32,451	29,558
332	37501	Structures & Improvements T.B.	3.0	Peak Day	66,433	30,944	16,698	379	9,636	8,777
333	37502	Land Rights	3.0	Peak Day	30,791	14,342	7,739	176	4,466	4,068
334	37503	Improvements	3.0	Peak Day	2,666	1,242	670	15	387	352
335	37600	Mains Cathodic Protection	3.0	Peak Day	2,330,423	1,085,497	585,740	13,293	338,015	307,878
336	37601	Mains - Steel	3.0	Peak Day	137,867,154	64,124,550	34,601,936	786,250	19,967,859	18,187,560
337	37602	Mains - Plastic	3.0	Peak Day	138,582,671	64,550,992	34,832,046	790,472	20,100,649	18,308,511
338	37603	Mains - Anodes	3.0	Peak Day	2,374,600	1,106,075	596,844	13,545	344,423	313,714
339	37604	Mains - Leak Clamps	3.0	Peak Day	7,035,779	3,277,225	1,768,407	40,132	1,020,501	929,515
340	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	15,320,457	7,136,179	3,850,719	87,388	2,222,147	2,024,025
341	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	3,027,252	1,410,076	760,884	17,267	439,086	399,938
342	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	1,145,778	533,697	287,985	6,535	166,189	151,372
343	38000	Services	99.0	-	0	-	-	-	-	-
344	38100	Meters	99.0	-	0	-	-	-	-	-
345	38200	Meter Installations	99.0	-	0	-	-	-	-	-
346	38300	House Regulators	99.0	-	0	-	-	-	-	-
347	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
348	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
349	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
350										
351		Total Distribution Plant			310,818,991	144,777,657	78,122,764	1,772,904	45,082,574	41,063,092

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF PLANT IN SERVICE									
352									
353	General:								
354									
355	38900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	520,824	242,597	130,906	2,971	75,543	68,807
356	39000 Structures & Improvements	6.4	P, S, T & D Plant - Demand	3,946,631	1,838,317	991,965	22,511	572,437	521,400
357	39001 Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
358	39002 Structures-Brick	6.4	P, S, T & D Plant - Demand	74,410	34,660	18,703	424	10,793	9,830
359	39003 Improvements	6.4	P, S, T & D Plant - Demand	304,835	141,990	76,619	1,739	44,215	40,273
360	39004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	5,568	2,594	1,400	32	808	736
361	39009 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	535,652	249,503	134,633	3,055	77,693	70,766
362	39100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	753,652	351,047	189,427	4,299	109,313	99,567
363	39102 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
364	39103 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
365	39200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	82,514	38,434	20,739	471	11,968	10,901
366	39201 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
367	39202 Trailers	6.4	P, S, T & D Plant - Demand	11,633	5,419	2,924	66	1,687	1,537
368	39300 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
369	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	3,693,701	1,720,504	928,393	21,069	535,751	487,984
370	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
371	39603 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
372	39604 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
373	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
374	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	182,818	85,156	45,950	1,043	26,517	24,153
375	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
376	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
377	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
378	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,671,662	778,650	420,164	9,535	242,465	220,848
379	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
380	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	15,394	7,171	3,869	88	2,233	2,034
381	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
382	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	57,855	26,948	14,541	330	8,391	7,643
383	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
384	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
385	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	16,440	7,658	4,132	94	2,385	2,172
386	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
387	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	28,199	13,135	7,088	161	4,090	3,725
388	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
389	39924 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
390									
391	Total General Plant			11,901,789	5,543,783	2,991,454	67,888	1,726,289	1,572,376
392									
393	TOTAL DIRECT PLANT			364,060,408	169,577,196	91,504,722	2,076,592	52,804,947	48,096,952
394									
395	CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
396									
397	Kentucky Mid-States General Office:								
398									
399	Intangible Plant:								
400									
401	30100 Organization	6.4	P, S, T & D Plant - Demand	40,160	18,706	10,094	229	5,825	5,306
402	30200 Franchises & Consents	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
403	30300 Misc Intangible Plant	6.4	P, S, T & D Plant - Demand	240,462	112,006	60,439	1,372	34,878	31,768
404									
405	Total Intangible Plant:			280,623	130,712	70,533	1,601	40,703	37,074
406									
407	General:								
408									
409	37400 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
410	39001 Structures Frame	6.4	P, S, T & D Plant - Demand	38,866	18,104	9,769	222	5,637	5,135
411	36602 Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
412	39900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
413	39004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	3,334	1,553	838	19	484	440
414	39009 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	8,416	3,920	2,115	48	1,221	1,112
415	39100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	5,836	2,718	1,467	33	846	771
416	39102 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
417	39103 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
418	39200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	5,913	2,754	1,486	34	858	781
419	39201 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
420	39202 Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
421	39300 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
422	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	32,885	15,318	8,265	188	4,770	4,345
423	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	4,446	2,071	1,118	25	645	587
424	39603 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
425	39604 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
426	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
427	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
428	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
429	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
430	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
431	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
432	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
433	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
434	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
435	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	6,126	2,853	1,540	35	889	809
436	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
437	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
438	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
439	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	17,031	7,933	4,281	97	2,470	2,250
440	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	51,552	24,013	12,957	294	7,477	6,811
441	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
442	39924 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
443									
444	Total General Plant			174,406	81,237	43,836	995	25,297	23,041
445									
446	CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF PLANT IN SERVICE							
447							
448	Shared Services General Office:						
449							
450	General:						
451							
452	37400 Land & Land Rights	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
453	39001 Structures Frame	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
454	36602 Structures & Improvements	6.4 P, S, T & D Plant - Demand	290,142	135,147	72,926	1,655	42,084
455	37503 Improvements	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
456	39004 Air Conditioning Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
457	39009 Improvement to leased Premises	6.4 P, S, T & D Plant - Demand	211,823	98,666	53,241	1,208	30,724
458	39100 Office Furniture & Equipment	6.4 P, S, T & D Plant - Demand	159,126	74,120	39,995	908	23,080
459	39102 Remittance Processing Equip	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
460	39103 Office Machines	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
461	39200 Transportation Equipment	6.4 P, S, T & D Plant - Demand	6,966	3,245	1,751	40	1,010
462	39201 Trucks	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
463	39202 Trailers	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
464	39300 Stores Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
465	39400 Tools, Shop & Garage Equipment	6.4 P, S, T & D Plant - Demand	1,626	757	409	9	236
466	39600 Power Operated Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
467	39603 Ditchers	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
468	39604 Backhoes	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
469	39605 Welders	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
470	39700 Communication Equipment	6.4 P, S, T & D Plant - Demand	8,783	4,091	2,208	50	1,274
471	39701 Communication Equipment - Mobile Radios	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
472	39702 Communication Equipment - Fixed Radios	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
473	39705 Communication Equip. - Telemetering	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
474	39800 Miscellaneous Equipment	6.4 P, S, T & D Plant - Demand	3,111	1,449	782	18	451
475	39900 Other Tangible Property	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
476	39901 Other Tangible Property - Servers - HW	6.4 P, S, T & D Plant - Demand	1,031,395	480,418	259,236	5,883	149,598
477	39902 Other Tangible Property - Servers - S/W	6.4 P, S, T & D Plant - Demand	437,817	203,933	110,043	2,497	63,503
478	39903 Other Tangible Property - Network - HW	6.4 P, S, T & D Plant - Demand	99,980	46,570	25,129	570	14,502
479	39904 Other Tang. Property - CPU	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
480	39905 Other Tangible Property - MF - Hardware	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
481	39906 Other Tang. Property - PC Hardware	6.4 P, S, T & D Plant - Demand	118,927	55,395	29,892	678	17,250
482	39907 Other Tang. Property - PC Software	6.4 P, S, T & D Plant - Demand	25,262	11,767	6,349	144	3,664
483	39908 Other Tang. Property - Mainframe S/W	6.4 P, S, T & D Plant - Demand	2,178,299	1,014,639	547,504	12,425	315,950
484	39909 Other Tang. Property - Application Software	6.4 P, S, T & D Plant - Demand	827,223	385,315	207,918	4,718	119,984
485	39931 Other Tang. Property - ALGN	6.4 P, S, T & D Plant - Demand	450,107	209,657	113,132	2,567	65,285
486							
487	Total General Plant		5,850,586	2,725,169	1,470,515	33,372	848,595
488							
489	CWIP w/o AFUDC	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
490							
491	Shared Services Customer Support:						
492							
493	General:						
494							
495	37400 Land & Land Rights	6.4 P, S, T & D Plant - Demand	88,758	41,343	22,309	506	12,874
496	39001 Structures Frame	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
497	36602 Structures & Improvements	6.4 P, S, T & D Plant - Demand	451,326	210,225	113,438	2,574	65,462
498	37503 Improvements	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
499	39004 Air Conditioning Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
500	39009 Improvement to leased Premises	6.4 P, S, T & D Plant - Demand	67,377	31,384	16,935	384	9,773
501	39100 Office Furniture & Equipment	6.4 P, S, T & D Plant - Demand	68,775	32,035	17,286	392	9,976
502	39102 Remittance Processing Equip	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
503	39103 Office Machines	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
504	39200 Transportation Equipment	6.4 P, S, T & D Plant - Demand	1,026	478	258	6	149
505	39201 Trucks	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
506	39202 Trailers	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
507	39300 Stores Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
508	39400 Tools, Shop & Garage Equipment	6.4 P, S, T & D Plant - Demand	6,346	2,956	1,595	36	920
509	39600 Power Operated Equipment	6.4 P, S, T & D Plant - Demand	252	117	63	1	37
510	39603 Ditchers	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
511	39604 Backhoes	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
512	39605 Welders	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
513	39700 Communication Equipment	6.4 P, S, T & D Plant - Demand	49,193	22,914	12,364	281	7,135
514	39701 Communication Equipment - Mobile Radios	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
515	39702 Communication Equipment - Fixed Radios	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
516	39705 Communication Equip. - Telemetering	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
517	39800 Miscellaneous Equipment	6.4 P, S, T & D Plant - Demand	7,516	3,501	1,889	43	1,090
518	39900 Other Tangible Property	6.4 P, S, T & D Plant - Demand	3,208	1,494	806	18	465
519	39901 Other Tangible Property - Servers - HW	6.4 P, S, T & D Plant - Demand	242,956	113,168	61,066	1,386	35,239
520	39902 Other Tangible Property - Servers - S/W	6.4 P, S, T & D Plant - Demand	52,760	24,575	13,261	301	7,653
521	39903 Other Tangible Property - Network - HW	6.4 P, S, T & D Plant - Demand	8,076	3,762	2,030	46	1,171
522	39904 Other Tang. Property - CPU	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
523	39905 Other Tangible Property - MF - Hardware	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
524	39906 Other Tang. Property - PC Hardware	6.4 P, S, T & D Plant - Demand	33,084	15,410	8,316	189	4,799
525	39907 Other Tang. Property - PC Software	6.4 P, S, T & D Plant - Demand	35	16	9	0	5
526	39908 Other Tang. Property - Mainframe S/W	6.4 P, S, T & D Plant - Demand	2,374,348	1,105,957	596,780	13,543	344,386
527	39909 Other Tang. Property - Application Software	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
528	39924 Other Tang. Property - General Startup Costs	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
529							
530	Total General Plant		3,455,036	1,609,335	868,406	19,707	501,134
531							
532	CWIP w/o AFUDC	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
533							
534	TOTAL PLANT IN SERVICE - DEMAND		373,821,059	174,123,649	93,958,011	2,132,266	54,220,676
535							
536	TOTAL CWIP W/O AFUDC - DEMAND		0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
537		Intangible Plant:								
538										
539	30100	Organization	6.6	P, S, T & D Plant - Commodity	82	32	19	0	16	16
540	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,183	457	270	5	223	228
541	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
542										
543		Total Intangible Plant:			1,265	488	289	5	239	244
544										
545		Production Plant:								
546										
547	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
548	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
549	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
550	33201	Field Lines	99.0	-	0	-	-	-	-	-
551	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
552	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
553	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
554										
555		Total Production Plant			0	0	0	0	0	0
556										
557		Storage Plant:								
558										
559	35010	Land	1.5	Winter Volumes	130,563	50,416	29,818	556	24,632	25,142
560	35020	Rights of Way	1.5	Winter Volumes	2,341	904	535	10	442	451
561	35100	Structures and Improvements	1.5	Winter Volumes	8,958	3,459	2,046	38	1,690	1,725
562	35102	Compression Station Equipment	1.5	Winter Volumes	76,631	29,590	17,501	326	14,457	14,756
563	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	11,569	4,467	2,642	49	2,183	2,228
564	35104	Other Structures	1.5	Winter Volumes	68,721	26,536	15,695	293	12,965	13,233
565	35200	Wells & Rights of Way	1.5	Winter Volumes	4,541,563	1,753,679	1,037,217	19,334	856,795	874,538
566	35201	Well Construction	1.5	Winter Volumes	849,999	328,219	194,126	3,619	160,358	163,679
567	35202	Well Equipment	1.5	Winter Volumes	224,655	86,748	51,307	956	42,383	43,260
568	35203	Cushion Gas	1.5	Winter Volumes	847,416	327,221	193,536	3,608	159,871	163,181
569	35210	Leaseholds	1.5	Winter Volumes	89,265	34,469	20,387	380	16,840	17,189
570	35211	Storage Rights	1.5	Winter Volumes	27,307	10,544	6,236	116	5,152	5,258
571	35301	Field Lines	1.5	Winter Volumes	87,675	33,855	20,024	373	16,540	16,883
572	35302	Tributary Lines	1.5	Winter Volumes	104,659	40,413	23,902	446	19,745	20,154
573	35400	Compressor Station Equipment	1.5	Winter Volumes	461,723	178,290	105,450	1,966	87,107	89,911
574	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	136,542	52,724	31,184	581	25,760	26,293
575	35600	Purification Equipment	1.5	Winter Volumes	414,515	160,061	94,668	1,765	78,201	79,820
576										
577		Total Storage Plant			8,084,103	3,121,595	1,846,274	34,415	1,525,118	1,556,702
578										
579		Transmission:								
580										
581	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
582	36520	Rights of Way	99.0	-	0	-	-	-	-	-
583	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
584	36603	Other Structures	99.0	-	0	-	-	-	-	-
585	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
586	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
587	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
588	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
589	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
590										
591		Total Transmission Plant			0	0	0	0	0	0
592										
593		Distribution:								
594										
595	37400	Land & Land Rights	1.0	Mcf	0	-	-	-	-	-
596	37401	Land	1.0	Mcf	0	-	-	-	-	-
597	37402	Land Rights	1.0	Mcf	0	-	-	-	-	-
598	37403	Land Other	1.0	Mcf	0	-	-	-	-	-
599	37500	Structures & Improvements	1.0	Mcf	0	-	-	-	-	-
600	37501	Structures & Improvements T.B.	1.0	Mcf	0	-	-	-	-	-
601	37502	Land Rights	1.0	Mcf	0	-	-	-	-	-
602	37503	Improvements	1.0	Mcf	0	-	-	-	-	-
603	37600	Mains Cathodic Protection	1.0	Mcf	0	-	-	-	-	-
604	37601	Mains - Steel	1.0	Mcf	0	-	-	-	-	-
605	37602	Mains - Plastic	1.0	Mcf	0	-	-	-	-	-
606	37603	Mains - Anodes	1.0	Mcf	0	-	-	-	-	-
607	37604	Mains - Leak Clamps	1.0	Mcf	0	-	-	-	-	-
608	37800	Meas & Reg. Sta. Equip - General	1.0	Mcf	0	-	-	-	-	-
609	37900	Meas & Reg. Sta. Equip - City Gate	1.0	Mcf	0	-	-	-	-	-
610	37905	Meas & Reg. Sta. Equipment T.b.	1.0	Mcf	0	-	-	-	-	-
611	38000	Services	99.0	-	0	-	-	-	-	-
612	38100	Meters	99.0	-	0	-	-	-	-	-
613	38200	Meter Installatons	99.0	-	0	-	-	-	-	-
614	38300	House Regulators	99.0	-	0	-	-	-	-	-
615	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
616	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
617	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
618										
619		Total Distribution Plant			0	0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
620										
621	General:									
622										
623	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	11,958	4,617	2,731	51	2,256	2,303
624	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	90,612	34,989	20,694	386	17,095	17,449
625	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
626	39002	Structures-Brick	6.6	P, S, T & D Plant - Commodity	1,708	660	390	7	322	329
627	39003	Improvements	6.6	P, S, T & D Plant - Commodity	6,999	2,703	1,598	30	1,320	1,348
628	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	128	49	29	1	24	25
629	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	12,298	4,749	2,809	52	2,320	2,368
630	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	17,303	6,682	3,952	74	3,264	3,332
631	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
632	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
633	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	1,894	732	433	8	357	365
634	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
635	39202	Trailers	6.6	P, S, T & D Plant - Commodity	267	103	61	1	50	51
636	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
637	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	84,805	32,747	19,368	361	15,999	16,330
638	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
639	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
640	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
641	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
642	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	4,197	1,621	959	18	792	808
643	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
644	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
645	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
646	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	38,380	14,820	8,765	163	7,241	7,391
647	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
648	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	353	136	81	2	67	68
649	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
650	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,328	513	303	6	251	256
651	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
652	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
653	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	377	146	86	2	71	73
654	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
655	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	647	250	148	3	122	125
656	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
657	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
658	Total General Plant				273,259	105,516	62,408	1,163	51,552	52,620
660	TOTAL DIRECT PLANT				8,358,627	3,227,599	1,908,971	35,583	1,576,908	1,609,565
661										
662										
663	CWIP w/o AFUDC				0	-	-	-	-	-
664										
665	Kentucky Mid-States General Office:									
666										
667	Intangible Plant:									
668										
669	30100	Organization	6.6	P, S, T & D Plant - Commodity	922	356	211	4	174	178
670	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
671	30300	Misc Intangible Plant	6.6	P, S, T & D Plant - Commodity	5,521	2,132	1,261	24	1,042	1,063
672	Total Intangible Plant:				6,443	2,488	1,471	27	1,216	1,241
673										
674										
675	General:									
676										
677	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
678	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	892	345	204	4	168	172
679	39602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
680	39900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
681	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	77	30	17	0	14	15
682	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	193	75	44	1	36	37
683	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	134	52	31	1	25	26
684	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
685	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
686	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	136	52	31	1	26	26
687	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
688	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
689	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
690	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	755	292	172	3	142	145
691	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	102	39	23	0	19	20
692	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
693	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
694	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
695	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
696	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
697	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
698	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
699	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
700	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
701	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
702	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
703	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	141	54	32	1	27	27
704	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
705	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
706	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
707	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	391	151	89	2	74	75
708	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	1,184	457	270	5	223	228
709	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
710	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
711	Total General Plant				4,004	1,546	915	17	755	771
712										
713										
714	CWIP w/o AFUDC				0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF PLANT IN SERVICE							
715							
716		Shared Services General Office:					
717							
718		General:					
719							
720	37400	Land & Land Rights	6.6 P, S, T & D Plant - Commodity	0	-	-	-
721	39001	Structures Frame	6.6 P, S, T & D Plant - Commodity	0	-	-	-
722	36602	Structures & Improvements	6.6 P, S, T & D Plant - Commodity	6,662	2,572	1,521	28
723	37503	Improvements	6.6 P, S, T & D Plant - Commodity	0	-	-	-
724	39004	Air Conditioning Equipment	6.6 P, S, T & D Plant - Commodity	0	-	-	-
725	39009	Improvement to leased Premises	6.6 P, S, T & D Plant - Commodity	4,863	1,878	1,111	21
726	39100	Office Furniture & Equipment	6.6 P, S, T & D Plant - Commodity	3,653	1,411	834	16
727	39102	Remittance Processing Equip	6.6 P, S, T & D Plant - Commodity	0	-	-	-
728	39103	Office Machines	6.6 P, S, T & D Plant - Commodity	0	-	-	-
729	39200	Transportation Equipment	6.6 P, S, T & D Plant - Commodity	160	62	37	1
730	39201	Trucks	6.6 P, S, T & D Plant - Commodity	0	-	-	-
731	39202	Trailers	6.6 P, S, T & D Plant - Commodity	0	-	-	-
732	39300	Stores Equipment	6.6 P, S, T & D Plant - Commodity	0	-	-	-
733	39400	Tools, Shop & Garage Equipment	6.6 P, S, T & D Plant - Commodity	37	14	9	0
734	39600	Power Operated Equipment	6.6 P, S, T & D Plant - Commodity	0	-	-	-
735	39603	Ditchers	6.6 P, S, T & D Plant - Commodity	0	-	-	-
736	39604	Backhoes	6.6 P, S, T & D Plant - Commodity	0	-	-	-
737	39605	Welders	6.6 P, S, T & D Plant - Commodity	0	-	-	-
738	39700	Communication Equipment	6.6 P, S, T & D Plant - Commodity	202	78	46	1
739	39701	Communication Equipment - Mobile Radios	6.6 P, S, T & D Plant - Commodity	0	-	-	-
740	39702	Communication Equipment - Fixed Radios	6.6 P, S, T & D Plant - Commodity	0	-	-	-
741	39705	Communication Equip. - Telemetering	6.6 P, S, T & D Plant - Commodity	0	-	-	-
742	39800	Miscellaneous Equipment	6.6 P, S, T & D Plant - Commodity	71	28	16	0
743	39900	Other Tangible Property	6.6 P, S, T & D Plant - Commodity	0	-	-	-
744	39901	Other Tangible Property - Servers - HW	6.6 P, S, T & D Plant - Commodity	23,680	9,144	5,408	101
745	39902	Other Tangible Property - Servers - SW	6.6 P, S, T & D Plant - Commodity	10,052	3,881	2,296	43
746	39903	Other Tangible Property - Network - HW	6.6 P, S, T & D Plant - Commodity	2,295	886	524	10
747	39904	Other Tang. Property - CPU	6.6 P, S, T & D Plant - Commodity	0	-	-	-
748	39905	Other Tangible Property - MF - Hardware	6.6 P, S, T & D Plant - Commodity	0	-	-	-
749	39906	Other Tang. Property - PC Hardware	6.6 P, S, T & D Plant - Commodity	2,730	1,054	624	12
750	39907	Other Tang. Property - PC Software	6.6 P, S, T & D Plant - Commodity	580	224	132	2
751	39908	Other Tang. Property - Mainframe SW	6.6 P, S, T & D Plant - Commodity	50,013	19,312	11,422	213
752	39909	Other Tang. Property - Application Software	6.6 P, S, T & D Plant - Commodity	18,993	7,334	4,338	81
753	39931	Other Tang. Property - ALGN	6.6 P, S, T & D Plant - Commodity	10,334	3,990	2,360	44
754							
755		Total General Plant		134,326	51,869	30,678	572
756							
757		CWIP w/o AFUDC	6.6 P, S, T & D Plant - Commodity	0	-	-	-
758							
759		Shared Services Customer Support:					
760							
761		General:					
762							
763	37400	Land & Land Rights	6.6 P, S, T & D Plant - Commodity	2,038	787	465	9
764	39001	Structures Frame	6.6 P, S, T & D Plant - Commodity	0	-	-	-
765	36602	Structures & Improvements	6.6 P, S, T & D Plant - Commodity	10,362	4,001	2,367	44
766	37503	Improvements	6.6 P, S, T & D Plant - Commodity	0	-	-	-
767	39004	Air Conditioning Equipment	6.6 P, S, T & D Plant - Commodity	0	-	-	-
768	39009	Improvement to leased Premises	6.6 P, S, T & D Plant - Commodity	1,547	597	353	7
769	39100	Office Furniture & Equipment	6.6 P, S, T & D Plant - Commodity	1,579	610	361	7
770	39102	Remittance Processing Equip	6.6 P, S, T & D Plant - Commodity	0	-	-	-
771	39103	Office Machines	6.6 P, S, T & D Plant - Commodity	0	-	-	-
772	39200	Transportation Equipment	6.6 P, S, T & D Plant - Commodity	24	9	5	0
773	39201	Trucks	6.6 P, S, T & D Plant - Commodity	0	-	-	-
774	39202	Trailers	6.6 P, S, T & D Plant - Commodity	0	-	-	-
775	39300	Stores Equipment	6.6 P, S, T & D Plant - Commodity	0	-	-	-
776	39400	Tools, Shop & Garage Equipment	6.6 P, S, T & D Plant - Commodity	146	56	33	1
777	39600	Power Operated Equipment	6.6 P, S, T & D Plant - Commodity	6	2	1	0
778	39603	Ditchers	6.6 P, S, T & D Plant - Commodity	0	-	-	-
779	39604	Backhoes	6.6 P, S, T & D Plant - Commodity	0	-	-	-
780	39605	Welders	6.6 P, S, T & D Plant - Commodity	0	-	-	-
781	39700	Communication Equipment	6.6 P, S, T & D Plant - Commodity	1,129	436	258	5
782	39701	Communication Equipment - Mobile Radios	6.6 P, S, T & D Plant - Commodity	0	-	-	-
783	39702	Communication Equipment - Fixed Radios	6.6 P, S, T & D Plant - Commodity	0	-	-	-
784	39705	Communication Equip. - Telemetering	6.6 P, S, T & D Plant - Commodity	0	-	-	-
785	39800	Miscellaneous Equipment	6.6 P, S, T & D Plant - Commodity	173	67	39	1
786	39900	Other Tangible Property	6.6 P, S, T & D Plant - Commodity	74	28	17	0
787	39901	Other Tangible Property - Servers - HW	6.6 P, S, T & D Plant - Commodity	5,578	2,154	1,274	24
788	39902	Other Tangible Property - Servers - SW	6.6 P, S, T & D Plant - Commodity	1,211	468	277	5
789	39903	Other Tangible Property - Network - HW	6.6 P, S, T & D Plant - Commodity	185	72	42	1
790	39904	Other Tang. Property - CPU	6.6 P, S, T & D Plant - Commodity	0	-	-	-
791	39905	Other Tangible Property - MF - Hardware	6.6 P, S, T & D Plant - Commodity	0	-	-	-
792	39906	Other Tang. Property - PC Hardware	6.6 P, S, T & D Plant - Commodity	760	293	173	3
793	39907	Other Tang. Property - PC Software	6.6 P, S, T & D Plant - Commodity	1	0	0	0
794	39908	Other Tang. Property - Mainframe SW	6.6 P, S, T & D Plant - Commodity	54,514	21,050	12,450	232
795	39909	Other Tang. Property - Application Software	6.6 P, S, T & D Plant - Commodity	0	-	-	-
796	39924	Other Tang. Property - General Startup Costs	6.6 P, S, T & D Plant - Commodity	0	-	-	-
797							
798		Total General Plant		79,326	30,631	18,117	338
799							
800		CWIP w/o AFUDC	6.6 P, S, T & D Plant - Commodity	0	-	-	-
801							
802		TOTAL PLANT IN SERVICE - COMMODITY		8,582,726	3,314,133	1,960,152	36,537
803							
804		TOTAL CWIP W/O AFUDC - COMMODITY		0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
Total Plant in Service										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
805		Intangible Plant:								
806										
807	30100	Organization			8,330	5,518	1,737	22	553	500
808	30200	Franchises & Consents			119,853	79,398	24,991	317	7,959	7,188
809	30300	Misc Intangible Plant			0	-	-	-	-	-
810										
811		Total Intangible Plant:			128,182	84,916	26,728	339	8,512	7,688
812										
813		Production Plant:								
814										
815	32500	Producing Leaseholds			0	-	-	-	-	-
816	32540	Rights of Ways			4,682	1,994	1,123	23	781	760
817	33100	Production Gas Wells Equipment			0	-	-	-	-	-
818	33201	Field Lines			0	-	-	-	-	-
819	33202	Tributary Lines			0	-	-	-	-	-
820	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-	-
821	33600	Purification Equipment			0	-	-	-	-	-
822										
823		Total Production Plant			0	0	0	0	0	0
824										
825		Storage Plant:								
826										
827	35010	Land			261,127	111,231	62,635	1,301	43,569	42,391
828	35020	Rights of Way			4,682	1,994	1,123	23	781	760
829	35100	Structures and Improvements			17,916	7,632	4,297	89	2,989	2,908
830	35102	Compression Station Equipment			153,261	65,284	36,762	763	25,572	24,880
831	35103	Meas. & Reg. Sta. Structures			23,138	9,856	5,550	115	3,861	3,756
832	35104	Other Structures			137,443	58,546	32,968	685	22,932	22,312
833	35200	Wells & Rights of Way			9,083,126	3,869,112	2,178,716	45,239	1,515,523	1,474,536
834	35201	Well Construction			1,699,989	724,143	407,769	8,467	283,845	275,374
835	35202	Well Equipment			449,309	191,391	107,773	2,238	74,967	72,940
836	35203	Cushion Gas			1,694,833	721,943	406,530	8,441	282,784	275,136
837	35210	Leaseholds			178,530	76,048	42,823	889	29,788	28,982
838	35211	Storage Rights			54,614	23,264	13,100	272	9,112	8,866
839	35301	Field Lines			175,350	74,693	42,060	873	29,257	28,466
840	35302	Tributary Lines			209,319	89,163	50,208	1,043	34,325	33,980
841	35400	Compressor Station Equipment			923,446	393,358	221,502	4,599	154,077	149,910
842	35500	Meas. & Reg. Equipment			273,084	116,325	65,503	1,360	45,564	44,332
843	35600	Purification Equipment			829,030	353,139	198,854	4,129	138,324	134,583
844										
845		Total Storage Plant			16,168,207	6,887,123	3,878,172	80,526	2,697,672	2,624,713
846										
847		Transmission:								
848										
849	36510	Land & Land Rights			26,970	12,563	6,779	154	3,912	3,563
850	36520	Rights of Way			867,772	404,203	218,110	4,950	125,866	114,644
851	36602	Structures & Improvements			49,002	22,825	12,316	280	7,107	6,474
852	36603	Other Structures			60,826	28,333	15,288	347	8,823	8,036
853	36700	Mains Cathodic Protection			47,233	22,001	11,872	269	6,851	6,240
854	36701	Mains - Steel			27,828,361	12,962,287	6,994,516	158,732	4,036,350	3,676,476
855	36703	Mains - Anodes			51,177	23,838	12,863	292	7,423	6,761
856	36900	Meas. & Reg. Equipment			1,999,587	931,396	502,586	11,406	290,029	264,171
857	36901	Meas. & Reg. Equipment			2,269,499	1,057,119	570,427	12,945	329,178	299,829
858										
859		Total Transmission Plant			33,200,428	15,464,564	8,344,758	189,374	4,815,538	4,386,194
860										
861		Distribution:								
862										
863	37400	Land & Land Rights			531,167	322,522	108,457	2,024	51,392	46,772
864	37401	Land			428,640	260,288	87,522	1,634	41,472	37,744
865	37402	Land Rights			3,561,926	2,162,763	727,295	13,575	344,627	313,647
866	37403	Land Other			2,784	1,690	568	11	269	245
867	37500	Structures & Improvements			336,168	204,119	68,641	1,281	32,525	29,601
868	37501	Structures & Improvements T.B.			99,818	60,609	20,381	380	9,658	8,790
869	37502	Land Rights			46,264	28,091	9,446	176	4,476	4,074
870	37503	Improvements			4,005	2,432	818	15	388	353
871	37600	Mains Cathodic Protection			3,901,545	2,126,119	714,966	13,345	338,785	308,330
872	37601	Mains - Steel			206,849,854	125,598,124	42,235,794	788,339	20,013,351	18,214,245
873	37602	Mains - Plastic			208,225,451	126,433,379	42,516,672	793,582	20,146,445	18,335,374
874	37603	Mains - Anodes			3,567,922	2,166,423	728,519	13,598	345,207	314,175
875	37604	Mains - Leak Clamps			10,571,512	6,418,965	2,158,552	40,290	1,022,826	930,879
876	37800	Meas & Reg. Sta. Equip - General			23,019,538	13,977,340	4,700,262	87,731	2,227,210	2,026,994
877	37900	Meas & Reg. Sta. Equip - City Gate			4,548,555	2,761,858	928,750	17,335	440,087	400,525
878	37905	Meas & Reg. Sta. Equipment T.B.			1,721,573	1,045,330	351,521	6,561	166,567	151,594
879	38000	Services			186,094,701	165,357,905	20,534,336	8,309	122,371	71,781
880	38100	Meters			50,260,826	32,232,227	16,875,476	47,323	696,969	408,831
881	38200	Meter Installations			58,099,827	37,259,372	19,507,483	54,704	805,673	472,595
882	38300	House Regulators			2,625,437	1,683,691	881,512	2,472	36,407	21,356
883	38400	House Reg. Installations			335,835	215,371	112,759	316	4,657	2,732
884	38500	Ind. Meas. & Reg. Sta. Equipment			5,367,015	-	5,314,615	2,150	31,671	16,578
885	38600	Other Prop. On Cust. Prem			0	-	-	-	-	-
886										
887		Total Distribution Plant			769,800,363	520,318,620	158,584,344	1,895,152	46,883,034	42,119,214

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF PLANT IN SERVICE							
888							
889	General:						
890							
891	38900 Land & Land Rights	1,211,697	802,706	252,654	3,202	80,462	72,672
892	39000 Structures & Improvements	9,181,838	6,082,641	1,914,531	24,267	608,712	550,686
893	39001 Structures Frame	0	-	-	-	-	-
894	39002 Structures-Brick	173,115	114,682	36,097	458	11,496	10,383
895	39003 Improvements	709,199	469,819	147,877	1,874	47,094	42,535
896	39004 Air Conditioning Equipment	12,955	8,582	2,701	34	860	777
897	39009 Improvement to leased Premises	1,246,194	825,559	259,848	3,294	82,753	74,741
898	39100 Office Furniture & Equipment	1,753,373	1,161,547	365,601	4,634	116,431	105,160
899	39102 Remittance Processing Equip	0	-	-	-	-	-
900	39103 Office Machines	0	-	-	-	-	-
901	39200 Transportation Equipment	191,969	127,172	40,028	507	12,748	11,513
902	39201 Trucks	0	-	-	-	-	-
903	39202 Trailers	27,064	17,929	5,643	72	1,797	1,623
904	39300 Stores Equipment	0	-	-	-	-	-
905	39400 Tools, Shop & Garage Equipment	8,593,396	5,692,819	1,791,834	22,712	570,637	515,394
906	39600 Power Operated Equipment	0	-	-	-	-	-
907	39603 Ditchers	0	-	-	-	-	-
908	39604 Backhoes	0	-	-	-	-	-
909	39605 Welders	0	-	-	-	-	-
910	39700 Communication Equipment	425,326	281,764	88,686	1,124	28,243	25,509
911	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
912	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
913	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
914	39800 Miscellaneous Equipment	3,889,123	2,576,406	810,932	10,279	258,254	233,252
915	39900 Other Tangible Property	0	-	-	-	-	-
916	39901 Other Tangible Property - Servers - H/W	35,815	23,726	7,468	95	2,378	2,148
917	39902 Other Tangible Property - Servers - S/W	0	-	-	-	-	-
918	39903 Other Tangible Property - Network - H/W	134,599	89,167	28,066	356	8,938	8,073
919	39904 Other Tang. Property - CPU	0	-	-	-	-	-
920	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
921	39906 Other Tang. Property - PC Hardware	38,249	25,338	7,975	101	2,540	2,294
922	39907 Other Tang. Property - PC Software	0	-	-	-	-	-
923	39908 Other Tang. Property - Mainframe S/W	65,606	43,462	13,680	173	4,356	3,935
924	39909 Other Tang. Property - Application Software	0	-	-	-	-	-
925	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-
926							
927	Total General Plant	27,689,518	18,343,320	5,773,621	73,183	1,838,700	1,660,694
928							
929	TOTAL DIRECT PLANT	846,986,698	561,098,543	176,607,623	2,238,574	56,243,455	50,798,503
930							
931	CWIP w/o AFUDC	0	-	-	-	-	-
932							
933	Kentucky Mid-States General Office:						
934							
935	Intangible Plant:						
936							
937	30100 Organization	93,433	61,896	19,482	247	6,204	5,604
938	30200 Franchises & Consents	0	-	-	-	-	-
939	30300 Misc Intangible Plant	559,436	370,606	116,650	1,479	37,149	33,552
940							
941	Total Intangible Plant:	652,869	432,502	136,132	1,726	43,353	39,156
942							
943	General:						
944							
945	37400 Land & Land Rights	0	-	-	-	-	-
946	39001 Structures Frame	90,422	59,902	18,854	239	6,004	5,423
947	39602 Structures & Improvements	0	-	-	-	-	-
948	39900 Land & Land Rights	0	-	-	-	-	-
949	39004 Air Conditioning Equipment	7,757	5,138	1,617	21	515	465
950	39009 Improvement to leased Premises	19,580	12,971	4,083	52	1,300	1,174
951	39100 Office Furniture & Equipment	13,577	8,994	2,831	36	902	814
952	39102 Remittance Processing Equip	0	-	-	-	-	-
953	39103 Office Machines	0	-	-	-	-	-
954	39200 Transportation Equipment	13,757	9,113	2,868	36	914	825
955	39201 Trucks	0	-	-	-	-	-
956	39202 Trailers	0	-	-	-	-	-
957	39300 Stores Equipment	0	-	-	-	-	-
958	39400 Tools, Shop & Garage Equipment	76,507	50,683	15,953	202	5,080	4,589
959	39600 Power Operated Equipment	10,344	6,853	2,157	27	687	620
960	39603 Ditchers	0	-	-	-	-	-
961	39604 Backhoes	0	-	-	-	-	-
962	39605 Welders	0	-	-	-	-	-
963	39700 Communication Equipment	0	-	-	-	-	-
964	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
965	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
966	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
967	39800 Miscellaneous Equipment	0	-	-	-	-	-
968	39900 Other Tangible Property	0	-	-	-	-	-
969	39901 Other Tangible Property - Servers - H/W	0	-	-	-	-	-
970	39902 Other Tangible Property - Servers - S/W	0	-	-	-	-	-
971	39903 Other Tangible Property - Network - H/W	14,252	9,441	2,972	38	946	855
972	39904 Other Tang. Property - CPU	0	-	-	-	-	-
973	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
974	39906 Other Tang. Property - PC Hardware	0	-	-	-	-	-
975	39907 Other Tang. Property - PC Software	39,623	26,249	8,262	105	2,631	2,376
976	39908 Other Tang. Property - Mainframe S/W	119,936	79,454	25,008	317	7,964	7,193
977	39909 Other Tang. Property - Application Software	0	-	-	-	-	-
978	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-
979							
980	Total General Plant	405,755	268,798	84,605	1,072	26,944	24,335
981							
982	CWIP w/o AFUDC	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF PLANT IN SERVICE							
983							
984	Shared Services General Office:						
985							
986	General:						
987							
988	37400 Land & Land Rights	0	-	-	-	-	-
989	39001 Structures Frame	0	-	-	-	-	-
990	36602 Structures & Improvements	675,016	447,174	140,750	1,784	44,824	40,484
991	37503 Improvements	0	-	-	-	-	-
992	39004 Air Conditioning Equipment	0	-	-	-	-	-
993	39009 Improvement to leased Premises	492,807	328,467	102,757	1,302	32,724	29,556
994	39100 Office Furniture & Equipment	370,206	245,249	77,193	978	24,583	22,203
995	39102 Remittance Processing Equip	0	-	-	-	-	-
996	39103 Office Machines	0	-	-	-	-	-
997	39200 Transportation Equipment	16,206	10,736	3,379	43	1,076	972
998	39201 Trucks	0	-	-	-	-	-
999	39202 Trailers	0	-	-	-	-	-
1000	39300 Stores Equipment	0	-	-	-	-	-
1001	39400 Tools, Shop & Garage Equipment	3,782	2,505	789	10	251	227
1002	39600 Power Operated Equipment	0	-	-	-	-	-
1003	39603 Ditchers	0	-	-	-	-	-
1004	39604 Backhoes	0	-	-	-	-	-
1005	39605 Welders	0	-	-	-	-	-
1006	39700 Communication Equipment	20,434	13,537	4,261	54	1,357	1,226
1007	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
1008	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
1009	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
1010	39800 Miscellaneous Equipment	7,238	4,795	1,509	19	481	434
1011	39900 Other Tangible Property	0	-	-	-	-	-
1012	39901 Other Tangible Property - Servers - HW	2,399,541	1,589,610	500,335	6,342	159,340	143,914
1013	39902 Other Tangible Property - Servers - S/W	1,018,582	674,774	212,387	2,692	67,638	61,090
1014	39903 Other Tangible Property - Network - HW	232,603	154,091	48,501	615	15,446	13,951
1015	39904 Other Tang. Property - CPU	0	-	-	-	-	-
1016	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
1017	39906 Other Tang. Property - PC Hardware	276,884	183,293	57,692	731	18,373	16,594
1018	39907 Other Tang. Property - PC Software	58,772	38,934	12,255	155	3,903	3,525
1019	39908 Other Tang. Property - Mainframe S/W	5,067,813	3,357,246	1,056,704	13,394	336,524	303,945
1020	39909 Other Tang. Property - Application Software	1,924,534	1,274,935	401,290	5,087	127,797	115,425
1021	39931 Other Tang. Property - ALGN	1,047,173	693,715	218,349	2,768	69,537	62,805
1022							
1023	Total General Plant	13,611,391	9,017,062	2,838,150	35,975	903,853	816,351
1024							
1025	CWIP w/o AFUDC	0	-	-	-	-	-
1026							
1027	Shared Services Customer Support:						
1028							
1029	General:						
1030							
1031	37400 Land & Land Rights	206,495	136,796	43,057	546	13,712	12,385
1032	39001 Structures Frame	0	-	-	-	-	-
1033	36602 Structures & Improvements	1,050,010	695,594	218,941	2,775	69,725	62,975
1034	37503 Improvements	0	-	-	-	-	-
1035	39004 Air Conditioning Equipment	0	-	-	-	-	-
1036	39009 Improvement to leased Premises	156,752	103,843	32,685	414	10,409	9,401
1037	39100 Office Furniture & Equipment	160,006	105,998	33,363	423	10,625	9,596
1038	39102 Remittance Processing Equip	0	-	-	-	-	-
1039	39103 Office Machines	0	-	-	-	-	-
1040	39200 Transportation Equipment	2,387	1,581	498	6	159	143
1041	39201 Trucks	0	-	-	-	-	-
1042	39202 Trailers	0	-	-	-	-	-
1043	39300 Stores Equipment	0	-	-	-	-	-
1044	39400 Tools, Shop & Garage Equipment	14,763	9,780	3,078	39	980	885
1045	39600 Power Operated Equipment	586	388	122	2	39	35
1046	39603 Ditchers	0	-	-	-	-	-
1047	39604 Backhoes	0	-	-	-	-	-
1048	39605 Welders	0	-	-	-	-	-
1049	39700 Communication Equipment	114,448	75,818	23,864	302	7,600	6,864
1050	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
1051	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
1052	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
1053	39800 Miscellaneous Equipment	17,486	11,584	3,646	46	1,161	1,049
1054	39900 Other Tangible Property	7,464	4,945	1,556	20	496	448
1055	39901 Other Tangible Property - Servers - HW	565,238	374,450	117,859	1,494	37,534	33,900
1056	39902 Other Tangible Property - Servers - S/W	122,745	81,315	25,594	324	8,151	7,362
1057	39903 Other Tangible Property - Network - HW	18,789	12,447	3,918	50	1,248	1,127
1058	39904 Other Tang. Property - CPU	0	-	-	-	-	-
1059	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
1060	39906 Other Tang. Property - PC Hardware	76,970	50,990	16,049	203	5,111	4,616
1061	39907 Other Tang. Property - PC Software	82	54	17	0	5	5
1062	39908 Other Tang. Property - Mainframe S/W	5,523,921	3,659,401	1,151,809	14,600	366,811	331,300
1063	39909 Other Tang. Property - Application Software	0	-	-	-	-	-
1064	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-
1065							
1066	Total General Plant	8,038,142	5,324,983	1,676,056	21,245	533,766	482,092
1067							
1068	CWIP w/o AFUDC	0	-	-	-	-	-
1069							
1070	TOTAL PLANT IN SERVICE	869,694,856	576,141,889	181,342,566	2,298,592	57,751,372	52,160,437
1071							
1072	TOTAL CWIP W/O AFUDC	0	0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
2										
3	30100	Organization	6.2	P, S, T & D Plant - Customer	4,667	3,819	818	1	18	11
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	67,154	54,945	11,772	18	263	155
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
6										
7		Total Intangible Plant:			71,821	58,764	12,591	19	282	165
8										
9		Production Plant:								
10										
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
12	32540	Rights of Way	99.0	-	0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
18										
19		Total Production Plant			0	0	0	0	0	0
20										
21		Storage Plant:								
22										
23	35010	Land	99.0	-	0	-	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-	-
29	35200	Wells \ Rights of Way	99.0	-	0	-	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0	-	0	-	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-	-
40										
41		Total Storage Plant			0	-	-	-	-	-
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
51	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
52	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
53	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
54										
55		Total Transmission Plant			0	-	-	-	-	-
56										
57		Distribution:								
58										
59	37400	Land & Land Rights	2.0	Bills	0	-	-	-	-	-
60	37401	Land	2.0	Bills	0	-	-	-	-	-
61	37402	Land Rights	2.0	Bills	156,294	138,878	17,246	7	103	60
62	37403	Land Other	2.0	Bills	0	-	-	-	-	-
63	37500	Structures & Improvements	2.0	Bills	46,891	41,666	5,174	2	31	18
64	37501	Structures & Improvements T.B.	2.0	Bills	30,622	27,210	3,379	1	20	12
65	37502	Land Rights	2.0	Bills	15,401	13,685	1,699	1	10	6
66	37503	Improvements	2.0	Bills	1,147	1,019	127	0	1	0
67	37600	Mains Cathodic Protection	2.0	Bills	412,101	366,180	45,473	18	271	159
68	37601	Mains - Steel	2.0	Bills	8,305,165	7,379,708	916,421	371	5,461	3,203
69	37602	Mains - Plastic	2.0	Bills	6,786,995	6,030,710	748,901	303	4,463	2,618
70	37603	Mains - Anodes	2.0	Bills	849,978	755,264	93,790	38	559	328
71	37604	Mains - Leak Clamps	2.0	Bills	2,798,879	2,486,996	308,838	125	1,840	1,080
72	37800	Meas & Reg. Sta. Equip - General	2.0	Bills	1,162,679	1,033,120	128,294	52	765	448
73	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Bills	219,076	194,664	24,174	10	144	85
74	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Bills	368,284	327,246	40,638	16	242	142
75	38000	Services	2.0	Bills	39,052,235	34,700,590	4,309,159	1,744	25,680	15,063
76	38100	Meters	4.0	Meter Investment	19,847,641	12,728,276	6,664,005	18,687	275,228	161,445
77	38200	Meter Installations	4.0	Meter Investment	27,765,269	17,805,845	9,322,412	26,142	385,022	225,848
78	38300	House Regulators	4.0	Meter Investment	(10,249,940)	(6,573,278)	(3,441,499)	(9,651)	(142,136)	(83,375)
79	38400	House Reg. Installations	4.0	Meter Investment	143,956	92,319	48,334	136	1,996	1,171
80	38500	Ind. Meas. & Reg. Sta. Equipment	2.2	Non-Residential Bills	3,475,216	-	3,441,266	1,392	20,508	12,030
81	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
82										
83		Total Distribution Plant			101,187,889	77,550,097	22,677,849	39,395	580,207	340,341

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
84									
85	General:								
86									
87	38900 Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	-
88	39000 Structures & Improvements	6.2 P, S, T & D Plant - Customer	977,817	800,055	171,416	260	3,836	2,250	
89	39002 Structures - Brick	6.2 P, S, T & D Plant - Customer	85,571	70,015	15,001	23	336	197	
90	39003 Improvements	6.2 P, S, T & D Plant - Customer	214,662	175,638	37,631	57	842	494	
91	39003 Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	6,054	4,953	1,061	2	24	14	
92	39004 Improvement to Leased Premises	6.2 P, S, T & D Plant - Customer	698,244	571,307	122,405	186	2,739	1,607	
93	39009 Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	665,641	544,631	116,690	177	2,611	1,532	
94	39100 Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
95	Composit Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
96	39103 Transportation Equipment	6.2 P, S, T & D Plant - Customer	57,249	46,842	10,036	15	225	132	
97	39200 Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
98	39201 Trailers	6.2 P, S, T & D Plant - Customer	2,368	1,938	415	1	9	5	
99	39202 Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
100	39400 Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	1,223,866	1,001,374	214,549	326	4,801	2,816	
101	39600 Power Operated Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
102	39603 Ditchers	6.2 P, S, T & D Plant - Customer	(3,636)	(2,975)	(637)	(1)	(14)	(8)	
103	39604 Backhoes	6.2 P, S, T & D Plant - Customer	1,794	1,468	314	0	7	4	
104	39605 Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
105	39700 Communication Equipment	6.2 P, S, T & D Plant - Customer	154,375	126,311	27,063	41	606	355	
106	39701 Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
107	39702 Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
108	39705 Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
109	39800 Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	1,623,708	1,328,526	284,644	432	6,369	3,736	
110	39900 Other Tangible Property	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
111	39901 Other Tangible Property - Servers - H/W	6.2 P, S, T & D Plant - Customer	14,407	11,788	2,526	4	57	33	
112	39902 Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
113	39903 Other Tangible Property - Network - H/W	6.2 P, S, T & D Plant - Customer	62,499	51,137	10,956	17	245	144	
114	39904 Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
115	39905 Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
116	39906 Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	(346,503)	(283,511)	(60,744)	(92)	(1,359)	(797)	
117	39907 Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
118	39908 Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
119	39909 Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	35,489	29,037	6,221	9	139	82	
120	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
121	Retirement Work in Progress	6.2 P, S, T & D Plant - Customer	(1,221,264)	(999,245)	(214,093)	(325)	(4,791)	(2,810)	
122	AR 15 general plant amortization	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
123									
124	Total General Plant		4,252,341	3,479,288	745,455	1,133	16,681	9,785	
125	TOTAL DIRECT RESERVE FOR DEPRECIATION		105,512,051	81,068,149	23,435,895	40,547	597,170	350,291	
126									
127	Kentucky Mid-States General Office:								
128									
129									
130	Intangible Plant:								
131									
132	30100 Organization	99.0 -	0	-	-	-	-	-	
133	30200 Franchises & Consents	99.0 -	0	-	-	-	-	-	
134	30300 Misc Intangible Plant	99.0 -	0	-	-	-	-	-	
135									
136	Total Intangible Plant:								
137									
138	General:								
139									
140	37400 Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
141	39001 Structures Frame	6.2 P, S, T & D Plant - Customer	28,813	23,575	5,051	8	113	66	
142	36602 Structures & Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
143	38900 Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
144	39004 Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	3,561	2,914	624	1	14	8	
145	39009 Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	10,971	8,976	1,923	3	43	25	
146	39100 Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	1,053	861	185	0	4	2	
147	39102 Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
148	39103 Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
149	39200 Transportation Equipment	6.2 P, S, T & D Plant - Customer	5,058	4,138	887	1	20	12	
150	39201 Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
151	39202 Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
152	39300 Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
153	39400 Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	14,681	12,012	2,574	4	58	34	
154	39600 Power Operated Equipment	6.2 P, S, T & D Plant - Customer	3,567	2,918	625	1	14	8	
155	39603 Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
156	39604 Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
157	39605 Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
158	39700 Communication Equipment	6.2 P, S, T & D Plant - Customer	(6,409)	(5,244)	(1,124)	(2)	(25)	(15)	
159	39701 Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
160	39702 Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
161	39705 Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
162	39800 Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	(35,883)	(29,360)	(6,290)	(10)	(141)	(83)	
163	39900 Other Tangible Property	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
164	39901 Other Tangible Property - Servers - H/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
165	39902 Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
166	39903 Other Tangible Property - Network - H/W	6.2 P, S, T & D Plant - Customer	2,837	2,321	497	1	11	7	
167	39904 Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
168	39905 Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
169	39906 Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	0	0	0	0	0	0	
170	39907 Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	18,174	14,870	3,186	5	71	42	
171	39908 Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	67,201	54,984	11,781	18	264	155	
172	39909 Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
173	39924 Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	
174	Retirement Work in Progress	6.2 P, S, T & D Plant - Customer	14,836	12,139	2,601	4	58	34	
175									
176	Total General Plant		128,458	105,105	22,519	34	504	296	

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
177									
178		Shared Services General Office:							
179									
180		General:							
181									
182	37400	Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
183	39000	Structures & Improvements	6.2 P, S, T & D Plant - Customer	70,544	57,719	12,367	19	277	162
184	36602	Structures & Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
185	37503	Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
186	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
187	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	273,592	223,854	47,962	73	1,073	630
188	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	83,353	68,200	14,612	22	327	192
189	39102	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	0	0	0	0	0
190	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	0	0	0	0	0
191	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	2,599	2,127	456	1	10	6
192	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
193	39202	Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
194	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
195	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	1,594	1,304	279	0	6	4
196	39600	Power Operated Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
197	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
198	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
199	39605	Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
200	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	940	769	165	0	4	2
201	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
202	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
203	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
204	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	1,945	1,591	341	1	8	4
205	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	(0)	(0)	(0)	(0)	(0)	(0)
206	39901	Other Tangible Property - Servers - H/W	6.2 P, S, T & D Plant - Customer	203,364	166,393	35,651	54	798	468
207	39902	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	302,836	247,782	53,089	81	1,188	697
208	39903	Other Tangible Property - Network - H/W	6.2 P, S, T & D Plant - Customer	38,622	31,600	6,771	10	152	89
209	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
210	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
211	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	22,301	18,247	3,909	6	87	51
212	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	8,296	6,788	1,454	2	33	19
213	39908	Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
214	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	2,169,545	1,775,133	380,331	578	8,511	4,992
215	39924	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
216		Retirement Work in Progress	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
217									
218		Total General Plant		3,179,530	2,601,508	557,387	847	12,472	7,316
219				1,284,104	1,050,661	225,109	342	5,037	2,955
220		Shared Services Customer Support:							
221									
222		General:							
223									
224	37400	Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
225	39001	Structures Frame	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
226	36602	Structures & Improvements	6.2 P, S, T & D Plant - Customer	166,629	136,337	29,211	44	654	383
227	37503	Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
228	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
229	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	65,075	53,245	11,408	17	255	150
230	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	41,408	33,880	7,259	11	162	95
231	39102	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
232	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
233	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	1,343	1,099	235	0	5	3
234	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
235	39202	Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
236	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
237	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	4,072	3,332	714	1	16	9
238	39500	Laboratory Equipment	6.2 P, S, T & D Plant - Customer	330	270	58	0	1	1
239	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
240	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
241	39605	Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
242	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	49,124	40,193	8,612	13	193	113
243	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
244	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
245	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
246	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	3,625	2,966	635	1	14	8
247	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	(4,804)	(3,930)	(842)	(1)	(19)	(11)
248	39901	Other Tangible Property - Servers - H/W	6.2 P, S, T & D Plant - Customer	234,818	192,129	41,165	63	921	540
249	39902	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	60,032	49,119	10,524	16	235	138
250	39903	Other Tangible Property - Network - H/W	6.2 P, S, T & D Plant - Customer	6,671	5,458	1,170	2	26	15
251	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
252	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
253	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	707	578	124	0	3	2
254	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	(2,162)	(1,769)	(379)	(1)	(8)	(5)
255	39908	Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	1,686,996	1,380,309	295,738	449	6,618	3,882
256	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	3,311	2,709	580	1	13	8
257	39924	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
258		Retirement Work in Progress	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
259									
260		Total General Plant		2,317,174	1,895,924	406,211	617	9,090	5,332
261									
262		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER		111,137,213	85,690,686	24,422,012	42,045	619,236	363,234

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
263		Intangible Plant:								
264										
265	30100	Organization	6.4	P, S, T & D Plant - Demand	3,580	1,668	900	20	519	473
266	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	51,516	23,996	12,948	294	7,472	6,806
267	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
268										
269		Total Intangible Plant:			55,097	25,664	13,848	314	7,991	7,279
270										
271		Production Plant:								
272										
273	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
274	32540	Rights of Ways	3.0	Peak Day	0	-	-	-	-	-
275	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
276	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
277	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
278	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
279	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
280										
281		Total Production Plant			0	0	0	0	0	0
282										
283		Storage Plant:								
284										
285	35010	Land	3.0	Peak Day	0	-	-	-	-	-
286	35020	Rights of Way	3.0	Peak Day	2,063	961	518	12	299	273
287	35100	Structures and Improvements	3.0	Peak Day	3,478	1,620	874	20	504	459
288	35102	Compression Station Equipment	3.0	Peak Day	57,082	26,589	14,347	326	8,279	7,541
289	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	10,120	4,714	2,544	58	1,468	1,337
290	35104	Other Structures	3.0	Peak Day	50,512	23,528	12,696	288	7,326	6,673
291	35200	Wells \ Rights of Way	3.0	Peak Day	927,902	432,211	233,223	5,293	134,587	122,588
292	35201	Well Construction	3.0	Peak Day	718,231	334,548	180,524	4,097	104,175	94,887
293	35202	Well Equipment	3.0	Peak Day	224,695	104,662	56,476	1,282	32,591	29,685
294	35203	Cushion Gas	3.0	Peak Day	315,893	147,141	79,398	1,802	45,819	41,733
295	35210	Leaseholds	3.0	Peak Day	82,121	38,251	20,641	468	11,911	10,849
296	35211	Storage Rights	3.0	Peak Day	21,765	10,138	5,471	124	3,157	2,875
297	35301	Field Lines	3.0	Peak Day	50,836	23,679	12,777	290	7,374	6,716
298	35302	Tributary Lines	3.0	Peak Day	75,669	35,246	19,019	432	10,975	9,997
299	35400	Compressor Station Equipment	3.0	Peak Day	252,817	117,761	63,544	1,442	36,670	33,400
300	35500	Meas & Reg. Equipment	3.0	Peak Day	78,972	36,785	19,849	450	11,454	10,433
301	35600	Purification Equipment	3.0	Peak Day	115,049	53,589	28,917	656	16,687	15,199
302										
303		Total Storage Plant			2,987,206	1,391,423	750,819	17,039	433,278	394,647
304										
305		Transmission:								
306										
307	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
308	36520	Rights of Way	3.0	Peak Day	588,162	273,962	147,831	3,355	85,310	77,704
309	36602	Structures & Improvements	3.0	Peak Day	23,862	11,115	5,998	136	3,461	3,152
310	36603	Other Structures	3.0	Peak Day	65,485	30,503	16,459	374	9,498	8,651
311	36700	Mains Cathodic Protection	3.0	Peak Day	25,914	12,070	6,513	148	3,759	3,424
312	36701	Mains - Steel	3.0	Peak Day	16,741,558	7,798,119	4,207,905	95,493	2,428,270	2,211,770
313	36703	Mains - Anodes	3.0	Peak Day	49,204	22,919	12,367	281	7,137	6,500
314	36900	Meas. & Reg. Equipment	3.0	Peak Day	445,701	207,605	112,025	2,542	64,646	58,883
315	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,015,897	938,993	506,685	11,499	292,395	266,325
316										
317		Total Transmission Plant			19,955,783	9,295,286	5,015,784	113,827	2,894,476	2,636,410
318										
319		Distribution:								
320										
321	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
322	37401	Land	3.0	Peak Day	0	-	-	-	-	-
323	37402	Land Rights	3.0	Peak Day	311,011	144,867	78,171	1,774	45,110	41,088
324	37403	Land Other	3.0	Peak Day	0	-	-	-	-	-
325	37500	Structures & Improvements	3.0	Peak Day	93,309	43,463	23,453	532	13,534	12,327
326	37501	Structures & Improvements T.B.	3.0	Peak Day	60,936	28,383	15,316	348	8,838	8,050
327	37502	Land Rights	3.0	Peak Day	30,647	14,275	7,703	175	4,445	4,049
328	37503	Improvements	3.0	Peak Day	2,282	1,063	574	13	331	301
329	37600	Mains Cathodic Protection	3.0	Peak Day	820,042	381,971	206,113	4,678	118,943	108,538
330	37601	Mains - Steel	3.0	Peak Day	16,526,507	7,697,950	4,153,853	94,267	2,397,078	2,183,359
331	37602	Mains - Plastic	3.0	Peak Day	13,505,490	6,290,778	3,394,536	77,035	1,958,897	1,784,245
332	37603	Mains - Anodes	3.0	Peak Day	1,691,377	787,833	425,119	9,648	245,325	223,452
333	37604	Mains - Leak Clamps	3.0	Peak Day	5,569,509	2,594,245	1,399,868	31,768	807,826	735,802
334	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	2,313,623	1,077,672	581,517	13,197	335,578	305,659
335	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	435,940	203,059	109,571	2,487	63,231	57,593
336	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	732,851	341,358	184,198	4,180	106,296	96,819
337	38000	Services	99.0	-	0	-	-	-	-	-
338	38100	Meters	99.0	-	0	-	-	-	-	-
339	38200	Meter Installations	99.0	-	0	-	-	-	-	-
340	38300	House Regulators	99.0	-	0	-	-	-	-	-
341	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
342	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
343	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
344										
345		Total Distribution Plant			42,093,523	19,606,915	10,579,992	240,100	6,105,433	5,561,083

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
346									
347	General:								
348									
349	38900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
350	39000 Structures & Improvements	6.4	P, S, T & D Plant - Demand	750,124	349,403	188,540	4,279	108,801	99,101
351	39002 Structures - Brick	6.4	P, S, T & D Plant - Demand	65,645	30,577	16,500	374	9,521	8,673
352	39003 Improvements	6.4	P, S, T & D Plant - Demand	164,676	76,705	41,391	939	23,885	21,756
353	39003 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	4,644	2,163	1,167	26	674	614
354	39004 Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	535,652	249,503	134,633	3,055	77,693	70,766
355	39009 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	510,641	237,853	128,347	2,913	74,066	67,462
356	39100 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
357	39102 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
358	39103 Transportation Equipment	6.4	P, S, T & D Plant - Demand	43,918	20,457	11,039	251	6,370	5,802
359	39200 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
360	39201 Trailers	6.4	P, S, T & D Plant - Demand	1,817	846	457	10	264	240
361	39202 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
362	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	938,878	437,324	235,982	5,355	136,179	124,038
363	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
364	39603 Ditchers	6.4	P, S, T & D Plant - Demand	(2,789)	(1,299)	(701)	(16)	(405)	(369)
365	39604 Backhoes	6.4	P, S, T & D Plant - Demand	1,376	641	346	8	200	182
366	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
367	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	118,428	55,163	29,766	676	17,177	15,646
368	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
369	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
370	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
371	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,245,613	580,199	313,079	7,105	180,669	164,561
372	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
373	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	11,052	5,148	2,778	63	1,603	1,460
374	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
375	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	47,946	22,333	12,051	273	6,954	6,334
376	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
377	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
378	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(265,817)	(123,816)	(66,812)	(1,516)	(38,555)	(35,118)
379	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
380	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
381	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	27,225	12,681	6,843	155	3,949	3,597
382	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
383	Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(936,882)	(436,394)	(235,480)	(5,344)	(135,890)	(123,774)
384	AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
385									
386	Total General Plant			3,262,146	1,519,488	819,924	18,607	473,156	430,970
387									
388	TOTAL DIRECT RESERVE FOR DEPRECIATION			68,353,755	31,838,777	17,180,367	389,888	9,914,334	9,030,389
389									
390	Kentucky Mid-States General Office:								
391									
392	Intangible Plant:								
393									
394	30100 Organization	99.0	-	0	-	-	-	-	-
395	30200 Franchises & Consents	99.0	-	0	-	-	-	-	-
396	30300 Misc Intangible Plant	99.0	-	0	-	-	-	-	-
397									
398	Total Intangible Plant:								
399									
400	General:								
401									
402	37400 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
403	39001 Structures Frame	6.4	P, S, T & D Plant - Demand	22,103	10,296	5,556	126	3,206	2,920
404	36602 Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
405	38900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
406	39004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	2,732	1,272	687	16	396	361
407	39009 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	8,416	3,920	2,115	48	1,221	1,112
408	39100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	808	376	203	5	117	107
409	39102 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
410	39103 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
411	39200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	3,880	1,807	975	22	563	513
412	39201 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
413	39202 Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
414	39300 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
415	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	11,262	5,246	2,831	64	1,634	1,488
416	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	2,736	1,275	688	16	397	361
417	39603 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
418	39604 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
419	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
420	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	(4,917)	(2,290)	(1,236)	(28)	(713)	(650)
421	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
422	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
423	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
424	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	(27,527)	(12,822)	(6,919)	(157)	(3,993)	(3,637)
425	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
426	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
427	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
428	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	2,176	1,014	547	12	316	288
429	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
430	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
431	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	0	0	0	0	0
432	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	13,942	6,494	3,504	80	2,022	1,842
433	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	51,552	24,013	12,957	294	7,477	6,811
434	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
435	39924 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
436	Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	11,382	5,301	2,861	65	1,651	1,504
437									
438	Total General Plant			98,545	45,902	24,769	562	14,293	13,019

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
439									
440		Shared Services General Office:							
441									
442		General:							
443									
444	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
445	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	54,117	25,207	13,602	309	7,849
446	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
447	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
448	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
449	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	209,883	97,762	52,753	1,197	30,442
450	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	63,944	29,785	16,072	365	9,275
451	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
452	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	0	0	0	0
453	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	1,994	929	501	11	289
454	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
455	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
456	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
457	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	1,223	570	307	7	177
458	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
459	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
460	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
461	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
462	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	721	336	181	4	105
463	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
464	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
465	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
466	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,492	695	375	9	216
467	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	(0)	(0)	(0)	(0)	(0)
468	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	156,009	72,668	39,212	890	22,628
469	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	232,318	108,212	58,392	1,325	33,696
470	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	29,628	13,801	7,447	169	4,297
471	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
472	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
473	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	17,108	7,969	4,300	98	2,481
474	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	6,364	2,964	1,600	36	923
475	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
476	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	1,664,347	775,243	418,325	9,493	241,404
477	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
478		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
479									
480		Total General Plant			2,439,149	1,136,141	613,068	13,913	353,785
481									
482		Shared Services Customer Support:							
483									
484		General:							
485									
486	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
487	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
488	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	127,828	59,542	32,129	729	18,541
489	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
490	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
491	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	49,922	23,253	12,548	285	7,241
492	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	31,766	14,796	7,984	181	4,607
493	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
494	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
495	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	1,030	480	259	6	149
496	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
497	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
498	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
499	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	3,124	1,455	785	18	453
500	39500	Laboratory Equipment	6.4	P, S, T & D Plant - Demand	253	118	64	1	37
501	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
502	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
503	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
504	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	37,685	17,553	9,472	215	5,466
505	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
506	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
507	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
508	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	2,781	1,295	699	16	403
509	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	(3,685)	(1,716)	(926)	(21)	(534)
510	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	180,138	83,907	45,277	1,028	26,128
511	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	46,053	21,451	11,575	263	6,680
512	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	5,118	2,384	1,286	29	742
513	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
514	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
515	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	542	253	136	3	79
516	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	(1,659)	(773)	(417)	(9)	(241)
517	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	1,294,164	602,814	325,282	7,382	187,711
518	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	2,540	1,183	638	14	368
519	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
520		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
521									
522		Total General Plant			1,777,600	827,996	446,791	10,139	257,831
523									
524		TOTAL RESERVE FOR DEPRECIATION - DEMAND			72,669,048	33,848,815	18,264,994	414,502	10,540,243

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
525		Intangible Plant:								
526										
527	30100	Organization	6.6	P, S, T & D Plant - Commodity	82	32	19	0	16	16
528	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,183	457	270	5	223	228
529	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
530										
531		Total Intangible Plant:			1,265	488	289	5	239	244
532										
533		Production Plant:								
534										
535	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
536	32540	Rights of Way	99.0	-	0	-	-	-	-	-
537	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
538	33201	Field Lines	99.0	-	0	-	-	-	-	-
539	33202	Tributary Lines	1.2	Sales Mcf	0	-	-	-	-	-
540	33400	Field Meas. & Reg. Sta. Equip	1.2	Sales Mcf	0	-	-	-	-	-
541	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
542										
543		Total Production Plant			0	0	0	0	0	0
544										
545		Storage Plant:								
546										
547	35010	Land	1.5	Winter Volumes	0	-	-	-	-	-
548	35020	Rights of Way	1.5	Winter Volumes	2,063	797	471	9	389	397
549	35100	Structures and Improvements	1.5	Winter Volumes	3,478	1,343	794	15	656	670
550	35102	Compression Station Equipment	1.5	Winter Volumes	57,082	22,042	13,037	243	10,769	10,992
551	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	10,120	3,908	2,311	43	1,909	1,949
552	35104	Other Structures	1.5	Winter Volumes	50,512	19,505	11,536	215	9,529	9,727
553	35200	Wells \ Rights of Way	1.5	Winter Volumes	927,902	358,300	211,917	3,950	175,055	178,680
554	35201	Well Construction	1.5	Winter Volumes	718,231	277,338	164,032	3,058	135,499	138,305
555	35202	Well Equipment	1.5	Winter Volumes	224,695	86,764	51,317	957	42,390	43,268
556	35203	Cushion Gas	1.5	Winter Volumes	315,893	121,979	72,145	1,345	59,595	60,829
557	35210	Leaseholds	1.5	Winter Volumes	82,121	31,710	18,755	350	15,493	15,813
558	35211	Storage Rights	1.5	Winter Volumes	21,765	8,404	4,971	93	4,106	4,191
559	35301	Field Lines	1.5	Winter Volumes	50,836	19,630	11,610	216	9,591	9,789
560	35302	Tributary Lines	1.5	Winter Volumes	75,669	29,219	17,262	322	14,275	14,571
561	35400	Compressor Station Equipment	1.5	Winter Volumes	252,817	97,623	57,739	1,076	47,696	48,683
562	35500	Meas & Reg. Equipment	1.5	Winter Volumes	78,972	30,494	18,036	336	14,899	15,207
563	35600	Purification Equipment	1.5	Winter Volumes	115,049	44,425	26,275	490	21,705	22,154
564										
565		Total Storage Plant			2,987,206	1,153,480	682,228	12,717	563,555	575,226
566										
567		Transmission:								
568										
569	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
570	36520	Rights of Way	99.0	-	0	-	-	-	-	-
571	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
572	36603	Other Structures	99.0	-	0	-	-	-	-	-
573	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
574	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
575	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
576	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
577	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
578										
579		Total Transmission Plant			0	-	-	-	-	-
580										
581		Distribution:								
582										
583	37400	Land & Land Rights	99.0	-	0	-	-	-	-	-
584	37401	Land	99.0	-	0	-	-	-	-	-
585	37402	Land Rights	1.0	Mcf	0	-	-	-	-	-
586	37403	Land Other	99.0	-	0	-	-	-	-	-
587	37500	Structures & Improvements	1.0	Mcf	0	-	-	-	-	-
588	37501	Structures & Improvements T.B.	1.0	Mcf	0	-	-	-	-	-
589	37502	Land Rights	1.0	Mcf	0	-	-	-	-	-
590	37503	Improvements	1.0	Mcf	0	-	-	-	-	-
591	37600	Mains Cathodic Protection	1.0	Mcf	0	-	-	-	-	-
592	37601	Mains - Steel	1.0	Mcf	0	-	-	-	-	-
593	37602	Mains - Plastic	1.0	Mcf	0	-	-	-	-	-
594	37603	Mains - Anodes	1.0	Mcf	0	-	-	-	-	-
595	37604	Mains - Leak Clamps	1.0	Mcf	0	-	-	-	-	-
596	37800	Meas & Reg. Sta. Equip - General	1.0	Mcf	0	-	-	-	-	-
597	37900	Meas & Reg. Sta. Equip - City Gate	1.0	Mcf	0	-	-	-	-	-
598	37905	Meas & Reg. Sta. Equipment T.B.	1.0	Mcf	0	-	-	-	-	-
599	38000	Services	99.0	-	0	-	-	-	-	-
600	38100	Meters	99.0	-	0	-	-	-	-	-
601	38200	Meter Installations	99.0	-	0	-	-	-	-	-
602	38300	House Regulators	99.0	-	0	-	-	-	-	-
603	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
604	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
605	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
606										
607		Total Distribution Plant			0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
608										
609	General:									
610										
611	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
612	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	17,222	6,650	3,933	73	3,249	3,316
613	39002	Structures - Brick	6.6	P, S, T & D Plant - Commodity	1,507	582	344	6	284	290
614	39003	Improvements	6.6	P, S, T & D Plant - Commodity	3,781	1,460	863	16	713	728
615	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	107	41	24	0	20	21
616	39004	Improvement to Leased Premises	6.6	P, S, T & D Plant - Commodity	12,298	4,749	2,809	52	2,320	2,368
617	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	11,724	4,527	2,678	50	2,212	2,258
618	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
619	39102	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
620	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	1,008	389	230	4	190	194
621	39200	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
622	39201	Trailers	6.6	P, S, T & D Plant - Commodity	42	16	10	0	8	8
623	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
624	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	21,556	8,324	4,923	92	4,067	4,151
625	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
626	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	(64)	(25)	(15)	(0)	(12)	(12)
627	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	32	12	7	0	6	6
628	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
629	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	2,719	1,050	621	12	513	524
630	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
631	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
632	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
633	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	28,599	11,043	6,531	122	5,395	5,507
634	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
635	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	254	98	58	1	48	49
636	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
637	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,101	425	251	5	208	212
638	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
639	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
640	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(6,103)	(2,357)	(1,394)	(26)	(1,151)	(1,175)
641	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
642	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
643	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	625	241	143	3	118	120
644		Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
645		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(21,510)	(8,306)	(4,913)	(92)	(4,058)	(4,142)
646		AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
647										
648		Total General Plant			74,897	28,921	17,105	319	14,130	14,422
649										
650		TOTAL DIRECT RESERVE FOR DEPRECIATION			3,063,368	1,182,889	699,622	13,041	577,924	589,892
651										
652		Kentucky Mid-States General Office:								
653										
654		Intangible Plant:								
655										
656	30100	Organization	99.0	-	0	-	-	-	-	-
657	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
658	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
659										
660		Total Intangible Plant:								
661										
662		General:								
663										
664	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
665	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	507	196	116	2	96	98
666	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
667	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
668	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	63	24	14	0	12	12
669	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	193	75	44	1	36	37
670	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	19	7	4	0	3	4
671	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
672	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
673	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	89	34	20	0	17	17
674	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
675	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
676	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
677	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	259	100	59	1	49	50
678	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	63	24	14	0	12	12
679	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
680	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
681	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
682	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(113)	(44)	(26)	(0)	(21)	(22)
683	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
684	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
685	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
686	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	(632)	(244)	(144)	(3)	(119)	(122)
687	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
688	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
689	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
690	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	50	19	11	0	9	10
691	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
692	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
693	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0	0
694	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	320	124	73	1	60	62
695	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	1,184	457	270	5	223	228
696	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
697	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
698		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	261	101	60	1	49	50
699										
700		Total General Plant			2,263	874	517	10	427	436

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Total Reserve for Depreciation										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
787		Intangible Plant:								
788										
789	30100	Organization			8,330	5,518	1,737	22	553	500
790	30200	Franchises & Consents			119,853	79,398	24,991	317	7,959	7,188
791	30300	Misc Intangible Plant			0	-	-	-	-	-
792										
793		Total Intangible Plant:			128,182	84,916	26,728	339	8,512	7,688
794										
795		Production Plant:								
796										
797	32520	Producing Leaseholds			0	-	-	-	-	-
798	32540	Rights of Ways			0	-	-	-	-	-
799	33100	Production Gas Wells Equipment			0	-	-	-	-	-
800	33201	Field Lines			0	-	-	-	-	-
801	33202	Tributary Lines			0	-	-	-	-	-
802	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-	-
803	33600	Purification Equipment			0	-	-	-	-	-
804										
805		Total Production Plant			0	0	0	0	0	0
806										
807		Storage Plant:								
808										
809	35010	Land			0	-	-	-	-	-
810	35020	Rights of Way			4,125	1,757	990	21	688	670
811	35100	Structures and Improvements			6,956	2,963	1,668	35	1,161	1,129
812	35102	Compression Station Equipment			114,165	48,630	27,384	569	19,048	18,533
813	35103	Meas. & Reg. Sta. Structures			20,239	8,621	4,855	101	3,377	3,286
814	35104	Other Structures			101,024	43,033	24,232	503	16,856	16,400
815	35200	Wells \ Rights of Way			1,855,804	790,511	445,141	9,243	309,642	301,267
816	35201	Well Construction			1,436,462	611,886	344,556	7,154	239,674	233,192
817	35202	Well Equipment			449,391	191,426	107,793	2,238	74,981	72,953
818	35203	Cushion Gas			631,786	269,120	151,543	3,147	105,414	102,563
819	35210	Leaseholds			164,241	69,961	39,396	818	27,404	26,663
820	35211	Storage Rights			43,530	18,542	10,441	217	7,263	7,067
821	35301	Field Lines			101,673	43,309	24,388	506	16,964	16,505
822	35302	Tributary Lines			151,339	64,465	36,301	754	25,251	24,568
823	35400	Compressor Station Equipment			505,634	215,383	121,283	2,518	84,365	82,084
824	35500	Meas & Reg. Equipment			157,945	67,279	37,885	787	26,353	25,640
825	35600	Purification Equipment			230,099	98,014	55,192	1,146	38,392	37,354
826										
827		Total Storage Plant			5,974,413	2,544,903	1,433,047	29,756	996,833	969,874
828										
829		Transmission:								
830										
831	36510	Land & Land Rights			0	-	-	-	-	-
832	36520	Rights of Way			588,162	273,962	147,831	3,355	85,310	77,704
833	36602	Structures & Improvements			23,862	11,115	5,998	136	3,461	3,152
834	36603	Other Structures			65,485	30,503	16,459	374	9,498	8,651
835	36700	Mains Cathodic Protection			25,914	12,070	6,513	148	3,759	3,424
836	36701	Mains - Steel			16,741,558	7,798,119	4,207,905	95,493	2,428,270	2,211,770
837	36703	Mains - Anodes			49,204	22,919	12,367	281	7,137	6,500
838	36900	Meas. & Reg. Equipment			445,701	207,605	112,025	2,542	64,646	58,883
839	36901	Meas. & Reg. Equipment			2,015,897	938,993	506,685	11,499	292,395	266,325
840										
841		Total Transmission Plant			19,955,783	9,295,286	5,015,784	113,827	2,894,476	2,636,410
842										
843		Distribution:								
844										
845	37400	Land & Land Rights			0	-	-	-	-	-
846	37401	Land			0	-	-	-	-	-
847	37402	Land Rights			467,305	283,745	95,417	1,781	45,213	41,149
848	37403	Land Other			0	-	-	-	-	-
849	37500	Structures & Improvements			140,200	85,129	28,627	534	13,565	12,345
850	37501	Structures & Improvements T.B.			91,558	55,594	18,695	349	8,859	8,062
851	37502	Land Rights			46,049	27,960	9,402	175	4,455	4,055
852	37503	Improvements			3,428	2,082	700	13	332	302
853	37600	Mains Cathodic Protection			1,232,143	748,151	251,586	4,696	119,214	108,497
854	37601	Mains - Steel			24,831,671	15,077,658	5,070,274	94,838	2,402,540	2,186,563
855	37602	Mains - Plastic			20,292,485	12,321,488	4,143,436	77,338	1,963,360	1,786,863
856	37603	Mains - Anodes			2,541,355	1,543,097	518,908	9,686	245,884	223,780
857	37604	Mains - Leak Clamps			8,368,388	5,081,240	1,708,706	31,893	809,667	736,882
858	37800	Meas & Reg. Sta. Equip - General			3,476,302	2,110,792	709,811	13,249	336,343	306,107
859	37900	Meas & Reg. Sta. Equip - City Gate			655,016	397,722	133,745	2,496	63,375	57,678
860	37905	Meas & Reg. Sta. Equipment T.B.			1,101,135	668,603	224,836	4,197	108,538	96,961
861	38000	Services			39,052,235	34,700,590	4,309,159	1,744	25,680	15,063
862	38100	Meters			19,847,641	12,728,276	6,664,005	18,687	275,228	161,445
863	38200	Meter Installations			27,765,269	17,805,845	9,322,412	26,142	385,022	225,848
864	38300	House Regulators			(10,249,940)	(6,573,278)	(3,441,499)	(9,651)	(142,136)	(83,375)
865	38400	House Reg. Installations			143,956	92,319	48,334	136	1,996	1,171
866	38500	Ind. Meas. & Reg. Sta. Equipment			3,475,216	-	3,441,286	1,392	20,508	12,030
867	38600	Other Prop. On Cust. Prem			0	-	-	-	-	-
868										
869		Total Distribution Plant			143,281,412	97,157,012	33,257,841	279,495	6,685,640	5,901,424

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
870									
871	General:								
872									
873	38900 Land & Land Rights	0	-	-	-	-	-	-	-
874	39000 Structures & Improvements	1,745,164	1,156,109	363,889	4,612	115,886	-	104,667	-
875	39002 Structures - Brick	152,723	101,174	31,845	404	10,141	-	9,160	-
876	39003 Improvements	383,119	253,803	79,885	1,013	25,441	-	22,978	-
877	39003 Air Conditioning Equipment	10,804	7,157	2,253	29	717	-	648	-
878	39004 Improvement to Leased Premises	1,246,194	825,559	259,848	3,294	82,753	-	74,741	-
879	39009 Office Furniture & Equipment	1,188,006	787,012	247,715	3,140	78,889	-	71,251	-
880	39100 Remittance Processing Equip	0	-	-	-	-	-	-	-
881	39102 Office Machines	0	-	-	-	-	-	-	-
882	39103 Transportation Equipment	102,176	67,688	21,305	270	6,785	-	6,128	-
883	39200 Trucks	0	-	-	-	-	-	-	-
884	39201 Trailers	4,227	2,800	881	11	281	-	254	-
885	39202 Stores Equipment	0	-	-	-	-	-	-	-
886	39400 Tools, Shop & Garage Equipment	2,184,300	1,447,021	455,455	5,773	145,047	-	131,005	-
887	39600 Power Operated Equipment	0	-	-	-	-	-	-	-
888	39603 Ditchers	(6,490)	(4,299)	(1,353)	(17)	(431)	-	(389)	-
889	39604 Backhoes	3,201	2,121	668	8	213	-	192	-
890	39605 Welders	0	-	-	-	-	-	-	-
891	39700 Communication Equipment	275,522	182,523	57,450	728	18,296	-	16,525	-
892	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-
893	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-	-	-
894	39705 Communication Equip. - Telemetering	0	-	-	-	-	-	-	-
895	39800 Miscellaneous Equipment	2,897,920	1,919,769	604,254	7,659	192,434	-	173,804	-
896	39900 Other Tangible Property	0	-	-	-	-	-	-	-
897	39901 Other Tangible Property - Servers - H/W	25,713	17,034	5,361	68	1,707	-	1,542	-
898	39902 Other Tangible Property - Servers - S/W	0	-	-	-	-	-	-	-
899	39903 Other Tangible Property - Network - H/W	111,545	73,895	23,259	295	7,407	-	6,690	-
900	39904 Other Tang. Property - CPU	0	-	-	-	-	-	-	-
901	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-	-
902	39906 Other Tang. Property - PC Hardware	(618,423)	(409,683)	(128,949)	(1,634)	(41,066)	-	(37,090)	-
903	39907 Other Tang. Property - PC Software	0	-	-	-	-	-	-	-
904	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-	-	-
905	39909 Other Tang. Property - Application Software	63,339	41,960	13,207	167	4,206	-	3,799	-
906	Other Tang. Property - General Startup Costs	0	-	-	-	-	-	-	-
907	Retirement Work in Progress	(2,179,656)	(1,443,945)	(454,486)	(5,761)	(144,738)	-	(130,726)	-
908	AR 15 general plant amortization	0	-	-	-	-	-	-	-
909									
910	Total General Plant	7,589,384	5,027,697	1,582,484	20,059	503,967	-	455,178	-
911									
912	TOTAL DIRECT RESERVE FOR DEPRECIATION	176,929,174	114,109,814	41,315,884	443,476	11,089,428	-	9,970,573	-
913									
914	Kentucky Mid-States General Office:								
915									
916	Intangible Plant:								
917									
918	30100 Organization	0	-	-	-	-	-	-	-
919	30200 Franchises & Consents	0	-	-	-	-	-	-	-
920	30300 Misc Intangible Plant	0	-	-	-	-	-	-	-
921									
922	Total Intangible Plant:								
923									
924	General:								
925									
926	37400 Land & Land Rights	0	-	-	-	-	-	-	-
927	39001 Structures Frame	51,423	34,066	10,722	136	3,415	-	3,084	-
928	36602 Structures & Improvements	0	-	-	-	-	-	-	-
929	38900 Land & Land Rights	0	-	-	-	-	-	-	-
930	39004 Air Conditioning Equipment	6,356	4,210	1,325	17	422	-	381	-
931	39009 Improvement to leased Premises	19,580	12,971	4,083	52	1,300	-	1,174	-
932	39100 Office Furniture & Equipment	1,879	1,245	392	5	125	-	113	-
933	39102 Remittance Processing Equip	0	-	-	-	-	-	-	-
934	39103 Office Machines	0	-	-	-	-	-	-	-
935	39200 Transportation Equipment	9,027	5,980	1,882	24	599	-	541	-
936	39201 Trucks	0	-	-	-	-	-	-	-
937	39202 Trailers	0	-	-	-	-	-	-	-
938	39300 Stores Equipment	0	-	-	-	-	-	-	-
939	39400 Tools, Shop & Garage Equipment	26,202	17,358	5,463	69	1,740	-	1,571	-
940	39600 Power Operated Equipment	6,366	4,217	1,327	17	423	-	382	-
941	39603 Ditchers	0	-	-	-	-	-	-	-
942	39604 Backhoes	0	-	-	-	-	-	-	-
943	39605 Welders	0	-	-	-	-	-	-	-
944	39700 Communication Equipment	(11,439)	(7,578)	(2,385)	(30)	(760)	-	(686)	-
945	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-
946	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-	-	-
947	39705 Communication Equip. - Telemetering	0	-	-	-	-	-	-	-
948	39800 Miscellaneous Equipment	(64,043)	(42,426)	(13,354)	(169)	(4,253)	-	(3,841)	-
949	39900 Other Tangible Property	0	-	-	-	-	-	-	-
950	39901 Other Tangible Property - Servers - H/W	0	-	-	-	-	-	-	-
951	39902 Other Tangible Property - Servers - S/W	0	-	-	-	-	-	-	-
952	39903 Other Tangible Property - Network - H/W	5,063	3,354	1,056	13	336	-	304	-
953	39904 Other Tang. Property - CPU	0	-	-	-	-	-	-	-
954	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-	-
955	39906 Other Tang. Property - PC Hardware	0	0	0	0	0	-	0	-
956	39907 Other Tang. Property - PC Software	32,435	21,487	6,763	86	2,154	-	1,945	-
957	39908 Other Tang. Property - Mainframe S/W	119,936	79,454	25,008	317	7,964	-	7,193	-
958	39909 Other Tang. Property - Application Software	0	-	-	-	-	-	-	-
959	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-	-	-
960	Retirement Work in Progress	26,479	17,542	5,521	70	1,758	-	1,588	-
961									
962	Total General Plant	229,266	151,880	47,805	606	15,224	-	13,750	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF RESERVE FOR DEPRECIATION							
963							
964	Shared Services General Office:						
965							
966	General:						
967							
968	37400 Land & Land Rights	0	-	-	-	-	-
969	39000 Structures & Improvements	125,903	83,406	26,252	333	8,360	7,551
970	36602 Structures & Improvements	0	-	-	-	-	-
971	37503 Improvements	0	-	-	-	-	-
972	39004 Air Conditioning Equipment	0	-	-	-	-	-
973	39009 Improvement to leased Premises	488,294	323,477	101,816	1,291	32,425	29,286
974	39100 Office Furniture & Equipment	148,765	98,552	31,019	393	9,879	8,922
975	39102 Remittance Processing Equip	0	0	0	0	0	0
976	39103 Office Machines	0	0	0	0	0	0
977	39200 Transportation Equipment	4,639	3,073	967	12	308	278
978	39201 Trucks	0	-	-	-	-	-
979	39202 Trailers	0	-	-	-	-	-
980	39300 Stores Equipment	0	-	-	-	-	-
981	39400 Tools, Shop & Garage Equipment	2,845	1,885	593	8	189	171
982	39600 Power Operated Equipment	0	-	-	-	-	-
983	39603 Ditchers	0	-	-	-	-	-
984	39604 Backhoes	0	-	-	-	-	-
985	39605 Welders	0	-	-	-	-	-
986	39700 Communication Equipment	1,678	1,111	350	4	111	101
987	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
988	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
989	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
990	39800 Miscellaneous Equipment	3,471	2,300	724	9	231	208
991	39900 Other Tangible Property	(0)	(0)	(0)	(0)	(0)	(0)
992	39901 Other Tangible Property - Servers - H/W	362,954	240,444	75,681	959	24,102	21,768
993	39902 Other Tangible Property - Servers - S/W	540,488	358,054	112,699	1,429	35,891	32,416
994	39903 Other Tangible Property - Network - H/W	68,930	45,664	14,373	182	4,577	4,134
995	39904 Other Tang. Property - CPU	0	-	-	-	-	-
996	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
997	39906 Other Tang. Property - PC Hardware	39,802	26,367	8,299	105	2,643	2,387
998	39907 Other Tang. Property - PC Software	14,806	9,808	3,067	39	963	888
999	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-
1000	39909 Other Tang. Property - Application Software	3,872,105	2,565,132	807,384	10,234	257,124	232,232
1001	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-
1002	Retirement Work in Progress	0	-	-	-	-	-
1003							
1004	Total General Plant	5,674,680	3,759,274	1,183,244	14,998	376,822	340,342
1005							
1006	Shared Services Customer Support:						
1007							
1008	General:						
1009							
1010	37400 Land & Land Rights	0	-	-	-	-	-
1011	39001 Structures Frame	0	-	-	-	-	-
1012	36602 Structures & Improvements	297,392	197,012	62,010	786	19,748	17,836
1013	37503 Improvements	0	-	-	-	-	-
1014	39004 Air Conditioning Equipment	0	-	-	-	-	-
1015	39009 Improvement to leased Premises	116,144	76,941	24,217	307	7,712	6,966
1016	39100 Office Furniture & Equipment	73,903	48,958	15,410	195	4,907	4,432
1017	39102 Remittance Processing Equip	0	-	-	-	-	-
1018	39103 Office Machines	0	-	-	-	-	-
1019	39200 Transportation Equipment	2,397	1,588	500	6	159	144
1020	39201 Trucks	0	-	-	-	-	-
1021	39202 Trailers	0	-	-	-	-	-
1022	39300 Stores Equipment	0	-	-	-	-	-
1023	39400 Tools, Shop & Garage Equipment	7,267	4,814	1,515	19	483	436
1024	39500 Laboratory Equipment	589	390	123	2	39	35
1025	39603 Ditchers	0	-	-	-	-	-
1026	39604 Backhoes	0	-	-	-	-	-
1027	39605 Welders	0	-	-	-	-	-
1028	39700 Communication Equipment	87,674	58,081	18,281	232	5,822	5,258
1029	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
1030	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
1031	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
1032	39800 Miscellaneous Equipment	6,469	4,286	1,349	17	430	388
1033	39900 Other Tangible Property	(8,573)	(5,679)	(1,788)	(23)	(569)	(514)
1034	39901 Other Tangible Property - Servers - H/W	419,092	277,634	87,386	1,108	27,829	25,135
1035	39902 Other Tangible Property - Servers - S/W	107,143	70,978	22,341	283	7,115	6,426
1036	39903 Other Tangible Property - Network - H/W	11,907	7,888	2,483	31	791	714
1037	39904 Other Tang. Property - CPU	0	-	-	-	-	-
1038	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
1039	39906 Other Tang. Property - PC Hardware	1,262	836	263	3	84	76
1040	39907 Other Tang. Property - PC Software	(3,859)	(2,557)	(805)	(10)	(256)	(231)
1041	39908 Other Tang. Property - Mainframe S/W	3,010,873	1,994,596	627,806	7,958	199,935	180,579
1042	39909 Other Tang. Property - Application Software	5,909	3,914	1,232	16	392	354
1043	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-
1044	Retirement Work in Progress	0	-	-	-	-	-
1045							
1046	Total General Plant	4,135,587	2,739,679	862,323	10,930	274,620	248,034
1047							
1048	TOTAL RESERVE FOR DEPRECIATION	186,968,707	120,760,647	43,409,255	470,010	11,756,095	10,572,699

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF OTHER RATE BASE									
Customer									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base Additions:								
2									
3	Materials and Supplies - KY Direct	7.2	Allocated O&M Expenses - Cust	(75,376)	(62,293)	(12,638)	(30)	(262)	(154)
4	Materials and Supplies - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	105,571	87,247	17,700	42	366	215
5	Materials and Supplies - Shared Services GO	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
6	Materials and Supplies - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
7	Gas Storage Inventory	99.0	-	0	-	-	-	-	-
8	Prepayments - KY Direct	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
9	Prepayments - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
10	Prepayments - Shared Services GO	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
11	Prepayments - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
12	Cash Working Capital	7.2	Allocated O&M Expenses - Cust	(429,529)	(354,978)	(72,016)	(170)	(1,491)	(875)
13	Regulatory Assets	7.2	Allocated O&M Expenses - Cust	(3,842,546)	(3,175,609)	(644,254)	(1,516)	(13,338)	(7,828)
14									
15	Total Rate Base Additions			(4,241,880)	(3,505,633)	(711,208)	(1,674)	(14,724)	(8,641)
16									
17	Rate Base Deductions:								
18									
19									
20	Customer Advances - KY Direct	2.0	Bills	(683,775)	(607,581)	(75,450)	(31)	(450)	(264)
21	Customer Advances - KY Mid-States GO	2.0	Bills	0	-	-	-	-	-
22	Customer Advances - Shared Services GO	2.0	Bills	0	-	-	-	-	-
23	Customer Advances - Shared Services CS	2.0	Bills	0	-	-	-	-	-
24	ADIT - KY Direct	9.2	Allocated Net Plant - Cust	(54,911,242)	(45,693,950)	(8,905,178)	(12,809)	(188,647)	(110,658)
25	ADIT - KY Mid-States GO	9.2	Allocated Net Plant - Cust	27,787,970	23,123,537	4,506,487	6,482	95,465	55,999
26	ADIT - Shared Services GO	9.2	Allocated Net Plant - Cust	(349,539)	(290,866)	(56,686)	(82)	(1,201)	(704)
27	ADIT - Shared Services CS	9.2	Allocated Net Plant - Cust	(1,286,446)	(1,070,506)	(208,628)	(300)	(4,420)	(2,592)
28	Change in Net Operating Loss Carryforward	9.2	Allocated Net Plant - Cust	(6,540,543)	(5,442,661)	(1,060,706)	(1,526)	(22,470)	(13,181)
29									
30	Total Rate Base Deductions			(35,983,575)	(29,982,027)	(5,800,161)	(8,265)	(121,722)	(71,400)
31									
32									
33	TOTAL OTHER RB - CUSTOMER			(40,225,455)	(33,487,660)	(6,511,369)	(9,939)	(136,446)	(80,041)
34									
35	Interest on Customer Deposits	2.0	Bills	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF OTHER RATE BASE									
Demand									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
35	Rate Base Additions:								
36									
37	Materials and Supplies - KY Direct	7.4	Allocated O&M Expenses - Demand	(66,261)	(30,864)	(16,654)	(378)	(9,611)	(8,754)
38	Materials and Supplies - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	92,804	43,228	23,326	529	13,461	12,261
39	Materials and Supplies - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
40	Materials and Supplies - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
41	Gas Storage Inventory	99.0	-	0	-	-	-	-	-
42	Prepayments - KY Direct	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
43	Prepayments - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
44	Prepayments - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
45	Prepayments - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
46	Cash Working Capital	7.4	Allocated O&M Expenses - Demand	(377,588)	(175,878)	(94,905)	(2,154)	(54,767)	(49,884)
47	Regulatory Assets	7.4	Allocated O&M Expenses - Demand	(3,377,879)	(1,573,396)	(849,013)	(19,267)	(489,943)	(446,260)
48									
49	Total Rate Base Additions			(3,728,923)	(1,736,911)	(937,246)	(21,270)	(540,860)	(492,638)
50									
51	Rate Base Deductions:								
52									
53									
54	Customer Advances - KY Direct	99.0	-	0	-	-	-	-	-
55	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-	-
56	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-	-
57	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-	-
58	ADIT - KY Direct	9.4	Allocated Net Plant - Demand	(43,962,412)	(20,477,433)	(11,049,727)	(250,761)	(6,376,505)	(5,807,987)
59	ADIT - KY Mid-States GO	9.4	Allocated Net Plant - Demand	22,247,288	10,362,656	5,591,742	126,898	3,226,846	2,939,146
60	ADIT - Shared Services GO	9.4	Allocated Net Plant - Demand	(279,844)	(130,350)	(70,337)	(1,596)	(40,590)	(36,971)
61	ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	(1,029,940)	(479,740)	(258,870)	(5,875)	(149,387)	(136,068)
62	Change in Net Operating Loss Carryforward	9.4	Allocated Net Plant - Demand	(5,236,415)	(2,439,091)	(1,316,146)	(29,868)	(759,513)	(691,796)
63									
64	Total Rate Base Deductions			(28,261,323)	(13,163,958)	(7,103,339)	(161,202)	(4,099,148)	(3,733,676)
65									
66									
67	TOTAL OTHER RB - DEMAND			(31,990,246)	(14,900,869)	(8,040,585)	(182,472)	(4,640,008)	(4,226,313)
68									
69	Interest on Customer Deposits	3.0	Peak Day	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF OTHER RATE BASE									
Commodity									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
69	Rate Base Additions:								
70									
71	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(395,792)	(234,694)	(154,644)	(4,539)	(918)	(996)
72	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	554,340	328,709	216,592	6,358	1,285	1,396
73	Materials and Supplies - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
74	Materials and Supplies - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
75	Gas Storage Inventory	1.0	Mcf	8,401,855	2,580,041	1,699,317	68,571	1,905,190	2,148,736
76	Prepayments - KY Direct	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
77	Prepayments - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
78	Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
79	Prepayments - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
80	Cash Working Capital	7.6	Allocated O&M Expenses - Comm	(2,255,410)	(1,337,401)	(881,235)	(25,867)	(5,229)	(5,678)
81	C Regulatory Assets	7.6	Allocated O&M Expenses - Comm	(20,176,773)	(11,964,315)	(7,883,481)	(231,406)	(46,778)	(50,794)
82									
83	Total Rate Base Additions			(13,871,780)	(10,627,660)	(7,003,450)	(186,884)	1,853,550	2,092,663
84									
85									
86	Rate Base Deductions:								
87									
88	Customer Advances - KY Direct	99.0	-	0	-	-	-	-	-
89	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-	-
90	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-	-
91	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-	-
92	ADIT - KY Direct	9.6	Allocated Net Plant - Comm	(791,257)	(305,536)	(180,710)	(3,368)	(149,276)	(152,367)
93	ADIT - KY Mid-States GO	9.6	Allocated Net Plant - Comm	400,418	154,617	91,449	1,705	75,541	77,106
94	ADIT - Shared Services GO	9.6	Allocated Net Plant - Comm	(5,037)	(1,945)	(1,150)	(21)	(950)	(970)
95	ADIT - Shared Services CS	9.6	Allocated Net Plant - Comm	(18,537)	(7,158)	(4,234)	(79)	(3,497)	(3,570)
96	Change in Net Operating Loss Carryforward	9.6	Allocated Net Plant - Comm	(94,248)	(36,393)	(21,525)	(401)	(17,780)	(18,149)
97									
98	Total Rate Base Deductions			(508,661)	(196,414)	(116,170)	(2,165)	(95,962)	(97,949)
99									
100									
101	TOTAL OTHER RB - COMMODITY			(14,380,441)	(10,824,074)	(7,119,620)	(189,049)	1,757,588	1,994,714
102									
103	Interest on Customer Deposits	1.0	Mcf	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer/Demand Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
ALLOCATION OF OTHER RATE BASE								
Total Other Rate Base								
Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
103	Rate Base Additions:							
104								
105		Materials and Supplies - KY Direct	(537,429)	(327,852)	(183,936)	(4,947)	(10,790)	(9,904)
106		Materials and Supplies - KY Mid-States GO	752,715	459,184	257,618	6,929	15,112	13,871
107		Materials and Supplies - Shared Services GO	0	-	-	-	-	-
108		Materials and Supplies - Shared Services CS	0	-	-	-	-	-
109		Gas Storage Inventory	8,401,855	2,580,041	1,699,317	68,571	1,905,190	2,148,736
110		Prepayments - KY Direct	0	-	-	-	-	-
111		Prepayments - KY Mid-States GO	0	-	-	-	-	-
112		Prepayments - Shared Services GO	0	-	-	-	-	-
113		Prepayments - Shared Services CS	0	-	-	-	-	-
114		Cash Working Capital	(3,062,527)	(1,868,257)	(1,048,156)	(28,190)	(61,487)	(56,437)
115		Regulatory Assets	(27,397,198)	(16,713,320)	(9,376,748)	(252,189)	(550,059)	(504,882)
116								
117		Total Rate Base Additions	(21,842,583)	(15,870,203)	(8,651,904)	(209,827)	1,297,967	1,591,385
118								
119								
120	Rate Base Deductions:							
121								
122		Customer Advances - KY Direct	(683,775)	(607,581)	(75,450)	(31)	(450)	(264)
123		Customer Advances - KY Mid-States GO	0	-	-	-	-	-
124		Customer Advances - Shared Services GO	0	-	-	-	-	-
125		Customer Advances - Shared Services CS	0	-	-	-	-	-
126		ADIT - KY Direct	(99,664,910)	(66,476,919)	(20,135,615)	(266,938)	(6,714,427)	(6,071,011)
127		ADIT - KY Mid-States GO	50,435,676	33,640,810	10,189,678	135,085	3,397,853	3,072,250
128		ADIT - Shared Services GO	(634,420)	(423,161)	(128,174)	(1,699)	(42,741)	(38,645)
129		ADIT - Shared Services CS	(2,334,923)	(1,557,404)	(471,732)	(6,254)	(157,304)	(142,230)
130		Change in Net Operating Loss Carryforward	(11,871,206)	(7,918,145)	(2,398,377)	(31,795)	(799,763)	(723,125)
131								
132		Total Rate Base Deductions	(64,753,559)	(43,342,399)	(13,019,670)	(171,632)	(4,316,833)	(3,903,025)
133								
134								
135		TOTAL OTHER RB	(86,596,142)	(59,212,602)	(21,671,574)	(381,459)	(3,018,866)	(2,311,641)
136								
137		Interest on Customer Deposits	0	-	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
Customer									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1			Production & Gathering:						
2			Operation						
3	7500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
4	7510	99.0 -	Production Maps & Records	0	-	-	-	-	-
5	7530	99.0 -	Field Lines Expenses	0	-	-	-	-	-
6	7540	99.0 -	Field Compressor Station Expense	0	-	-	-	-	-
7	7550	99.0 -	Field Compressor Sta. Fuel & Pwr.	0	-	-	-	-	-
8	7560	99.0 -	Field Meas. & Regul. Station Exp	0	-	-	-	-	-
9	7570	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
10	7590	99.0 -	Other Expenses	0	-	-	-	-	-
11			Maintenance						
12	7610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
13	7620	99.0 -	Structures and Improvements	0	-	-	-	-	-
14	7640	99.0 -	Field Line Maintenance	0	-	-	-	-	-
15	7650	99.0 -	Compressor Station Equip. Maint.	0	-	-	-	-	-
16	7660	99.0 -	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
17	7670	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
18	7680	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
19	7690	99.0 -	Gas Processed By Others	0	-	-	-	-	-
20			Total Production & Gathering	0	0	0	0	0	0
21			Other Gas Supply Expenses:						
22			Operation						
23	8001	99.0 -	Intercompany Gas Well-head Purchases	0	-	-	-	-	-
24	8010	99.0 -	Natural gas field line purchases	0	-	-	-	-	-
25	8040	99.0 -	Natural gas city gate purchases	0	-	-	-	-	-
26	8050	99.0 -	Transmission-Operation supervision and engineering	0	-	-	-	-	-
27	8051	99.0 -	Other Gas Purchases / Gas Cost Adjustments	0	-	-	-	-	-
28	8052	99.0 -	PGA for Commercial	0	-	-	-	-	-
29	8053	99.0 -	PGA for Industrial	0	-	-	-	-	-
30	8054	99.0 -	PGA for Public Authority	0	-	-	-	-	-
31	8058	99.0 -	Unbilled PGA Cost	0	-	-	-	-	-
32	8059	99.0 -	PGA Offset to Unrecovered Gas Cost	0	-	-	-	-	-
33	8060	99.0 -	Exchange gas	0	-	-	-	-	-
34	8081	99.0 -	Gas withdrawn from storage-Debit	0	-	-	-	-	-
35	8082	99.0 -	Gas delivered to storage-Credit	0	-	-	-	-	-
36	8120	99.0 -	Gas used for other utility operations-Credit	0	-	-	-	-	-
37	8580	99.0 -	Transmission and compression of gas by others	0	-	-	-	-	-
38			Maintenance						
39	8350	99.0 -	Maint. Of Purch. Gas Meas. Sta.	0	-	-	-	-	-
40			Total Other Gas Supply Expenses	0	0	0	0	0	0
41			Underground Storage:						
42			Operation						
43	8140	99.0 -	Storage-Operation supervision and engineering	0	-	-	-	-	-
44	8160	99.0 -	Wells expenses	0	-	-	-	-	-
45	8170	99.0 -	Lines expenses	0	-	-	-	-	-
46	8180	99.0 -	Compressor station expenses	0	-	-	-	-	-
47	8190	99.0 -	Compressor station fuel and power	0	-	-	-	-	-
48	8200	99.0 -	Storage-Measuring and regulating station expenses	0	-	-	-	-	-
49	8210	99.0 -	Storage-Purification expenses	0	-	-	-	-	-
50	8240	99.0 -	Storage-Other expenses	0	-	-	-	-	-
51	8250	99.0 -	Storage well royalties	0	-	-	-	-	-
52	8260	99.0 -	Rents	0	-	-	-	-	-
53			Maintenance						
54	8300	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
55	8310	99.0 -	Structures and Improvements	0	-	-	-	-	-
56	8320	99.0 -	Reservoirs & Wells Maintenance	0	-	-	-	-	-
57	8330	99.0 -	Line Maintenance	0	-	-	-	-	-
58	8340	99.0 -	Compressor Station Equip Maint	0	-	-	-	-	-
59	8350	99.0 -	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
60	8360	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
61	8410	99.0 -	Other storage expenses-Operation labor and expenses	0	-	-	-	-	-
62			Total Underground Storage Expense	0	0	0	0	0	0
63			Transmission:						
64			Operation						
65	8500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
66	8510	99.0 -	System Control & Load Dispatching	0	-	-	-	-	-
67	8520	99.0 -	Communication Systems Expense	0	-	-	-	-	-
68	8530	99.0 -	Compressor Station Labor Expense	0	-	-	-	-	-
69	8540	99.0 -	Compressor Station Fuel Gas	0	-	-	-	-	-
70	8550	99.0 -	Compressor Station Fuel & Power	0	-	-	-	-	-
71	8560	99.0 -	Mains Expense	0	-	-	-	-	-
72	8570	99.0 -	Meas. & Regul. Station Expenses	0	-	-	-	-	-
73	8580	99.0 -	LDC Payment	0	-	-	-	-	-
74	8580	99.0 -	LDC Payment - A&G	0	-	-	-	-	-
75	8590	99.0 -	Other Expenses	0	-	-	-	-	-
76	8600	99.0 -	Rents	0	-	-	-	-	-
77			Maintenance						
78	8610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
79	8620	99.0 -	Structures and Improvements	0	-	-	-	-	-
80	8630	99.0 -	Mains	0	-	-	-	-	-
81	8640	99.0 -	Compressor Station Equip Maint	0	-	-	-	-	-
82	8650	99.0 -	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
83	8660	99.0 -	Communication Equipment Maintenance	0	-	-	-	-	-
84	8670	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
85			Total Transmission Expense	0	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
89									
90	Distribution:								
91	Operation								
92	8700 Supervision and Engineering	10.2 Composite of Accts. 871-879 & 886-893 - Cust	451,465	360,722	86,960	155	2,287	1,341	
93	8710 Distribution Load Dispatching	99.0 -	0	-	-	-	-	-	
94	8711 Odorization	99.0 -	0	-	-	-	-	-	
94	accts. 376 & 380 Compressor Station Labor & Expenses	11.2 Composite of Accts. 376 & 380 - Cust	0	-	-	-	-	-	
95	8740 Mains & Services	12.2 Composite of Accts. 374-379 - Cust	1,991,484	1,769,570	219,747	89	1,310	768	
96	8750 Measuring and Regulating Station Exp. - Gen	11.2 Composite of Accts. 376 & 380 - Cust	167,604	148,926	18,494	7	110	65	
97	8760 Measuring and Regulating Station Exp. - Ind.	2.2 Non-Residential Bills	27,244	-	26,978	11	161	94	
98	8770 Measuring and Regulating Sta. Exp. - City Gate	11.2 Composite of Accts. 376 & 380 - Cust	1,180	1,049	130	0	1	0	
99	8780 Meters and House Regulator Expense	13.2 Composite of Accts. 381-383 - Cust	1,085,247	695,968	364,380	1,022	15,049	8,828	
100	8790 Customer Installations Expense	2.0 Bills	0	-	-	-	-	-	
101	8800 Other Expense	10.2 Composite of Accts. 871-879 & 886-893 - Cust	747	597	144	0	4	2	
102	8810 Rents	10.2 Composite of Accts. 871-879 & 886-893 - Cust	152,859	122,135	29,443	53	774	454	
103	Maintenance								
104	8850 Maintenance Supervision and Engineering	10.2 Composite of Accts. 871-879 & 886-893 - Cust	76	61	15	0	0	0	
105	8860 Maintenance of Structures and Improvements	12.2 Composite of Accts. 374-379 - Cust	0	-	-	-	-	-	
106	8870 Maintenance of Mains	12.2 Composite of Accts. 374-379 - Cust	6,036	5,363	666	0	4	2	
107	8890 Maintenance of compressor station equipment	99.0 -	0	-	-	-	-	-	
108	8900 Maint. of Measuring and Regulating Station Equip. - General	12.2 Composite of Accts. 374-379 - Cust	0	-	-	-	-	-	
109	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	2.2 Non-Residential Bills	2,164	-	2,143	1	13	7	
110	8920 Maint. of Measuring and Regulating Station Equip. - City Gate	12.2 Composite of Accts. 374-379 - Cust	430	382	47	0	0	0	
111	8930 Maintenance of Services	14.2 Account 380 - Cust	8,087	7,186	892	0	5	3	
112	8940 Maintenance of Meters and House Regulators	13.2 Composite of Accts. 381-383 - Cust	913	586	307	1	13	7	
113	8950 Maintenance of Other Equipment	10.2 Composite of Accts. 871-879 & 886-893 - Cust	0	-	-	-	-	-	
114	Total Distribution		3,895,537	3,112,546	750,348	1,340	19,730	11,574	
115	Customer Accounts:								
116	9010 Supervision	2.0 Bills	0	-	-	-	-	-	
117	9020 Meter Reading Expense	2.0 Bills	928,105	824,685	102,410	41	610	358	
119	9030 Customer Records and Collection Expenses	2.0 Bills	1,107,950	984,490	122,255	49	729	427	
120	9040 Uncollectible Accounts	8.0 Customer Deposit Balances	363,458	252,474	108,504	2,387	49	43	
121	9050 Miscellaneous Customer Accounts Expenses	2.0 Bills	0	-	-	-	-	-	
122	Total Customer Accounts		2,399,513	2,061,649	333,170	2,478	1,388	828	
123	Customer Service and Information:								
124	9070 Supervision	2.0 Bills	0	-	-	-	-	-	
126	9080 Customer Assistance Expenses	2.0 Bills	0	-	-	-	-	-	
127	9090 Informational and Instructional Advertising Expenses	2.0 Bills	175,015	155,513	19,312	8	115	68	
128	9100 Miscellaneous Customer Service and Informational Expenses	2.0 Bills	116	103	13	0	0	0	
129	Total Customer Service and Information		175,131	155,616	19,325	8	115	68	
130	Sales:								
131	9110 Supervision	2.0 Bills	0	-	-	-	-	-	
133	9120 Demonstrating and Selling Expenses	2.0 Bills	0	-	-	-	-	-	
134	9130 Advertising Expenses	2.0 Bills	0	-	-	-	-	-	
135	9160 Miscellaneous Sales Expenses	2.0 Bills	155,125	137,839	17,117	7	102	60	
136	Total Sales		155,125	137,839	17,117	7	102	60	
137	Administrative & General:								
138	9200 Administrative and General Salaries	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(638,528)	(526,709)	(107,813)	(164)	(2,421)	(1,420)	
141	9210 Office Supplies and Expenses	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	4,306	3,552	727	1	16	10	
142	9220 Administrative Expenses Transferred - Customer Support	2.0 Bills	0	-	-	-	-	-	
143	9220 Administrative Expenses Transferred - General	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	7,857,964	6,481,878	1,326,792	2,023	29,794	17,477	
144	9230 Outside Services Employed	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	130,750	107,853	22,077	34	496	291	
145	9240 Property Insurance	9.2 Allocated Net Plant - Cust	39,985	33,273	6,485	9	137	81	
146	9250 Injuries and Damages	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	33,535	27,663	5,662	9	127	75	
147	9260 Employee Pensions and Benefits	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	649,042	535,382	109,589	167	2,461	1,444	
148	9270 Franchise Requirements	2.0 Bills	1,091	970	120	0	1	0	
149	9280 Regulatory Commission Expenses	2.0 Bills	319,870	284,226	35,296	14	210	123	
150	930.1 General Advertising Expenses	2.0 Bills	0	-	-	-	-	-	
151	930.2 Miscellaneous General Expense	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(28,085)	(23,167)	(4,742)	(7)	(106)	(62)	
152	9310 Rents	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	792	654	134	0	3	2	
153	Maintenance								
154	9320 Maintenance of General Plant	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	0	-	-	-	-	-	
155	Total A&G		8,370,723	6,925,575	1,394,326	2,086	30,718	18,019	
156	TOTAL O&M EXPENSE - CUSTOMER		14,996,029	12,393,224	2,514,285	5,918	52,053	30,548	

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
Demand									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
158			Production & Gathering:						
159			Operation						
160	7500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
161	7510	99.0 -	Production Maps & Records	0	-	-	-	-	-
162	7530	99.0 -	Field Lines Expenses	0	-	-	-	-	-
163	7540	99.0 -	Field Compressor Station Expense	0	-	-	-	-	-
164	7550	99.0 -	Field Compressor Sta. Fuel & Pwr.	0	-	-	-	-	-
165	7560	99.0 -	Field Meas. & Regul. Station Exp	0	-	-	-	-	-
166	7570	99.0 -	Purification Expense	0	-	-	-	-	-
167	7590	99.0 -	Other Expenses	0	-	-	-	-	-
168			Maintenance						
169	7610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
170	7620	99.0 -	Structures and Improvements	0	-	-	-	-	-
171	7640	99.0 -	Field Line Maintenance	0	-	-	-	-	-
172	7650	99.0 -	Compressor Station Equip. Maint.	0	-	-	-	-	-
173	7660	99.0 -	Meas. & Regul. Station Equip Maint.	0	-	-	-	-	-
174	7670	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
175	7680	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
176	7690	99.0 -	Gas Processed By Others	0	-	-	-	-	-
177			Total Production & Gathering	0	0	0	0	0	0
178			Other Gas Supply Expenses:						
179			Operation						
180	8001	99.0 -	Intercompany Gas Well-head Purchases	0	-	-	-	-	-
182	8010	99.0 -	Natural gas field line purchases	0	-	-	-	-	-
183	8040	99.0 -	Natural gas city gate purchases	0	-	-	-	-	-
184	8050	99.0 -	Transmission-Operation supervision and engineering	0	-	-	-	-	-
185	8051	99.0 -	Other Gas Purchases / Gas Cost Adjustments	0	-	-	-	-	-
186	8052	99.0 -	PGA for Commercial	0	-	-	-	-	-
187	8053	99.0 -	PGA for Industrial	0	-	-	-	-	-
188	8054	99.0 -	PGA for Public Authority	0	-	-	-	-	-
189	8058	99.0 -	Unbilled PGA Cost	0	-	-	-	-	-
190	8059	99.0 -	PGA Offset to Unrecovered Gas Cost	0	-	-	-	-	-
191	8060	99.0 -	Exchange gas	0	-	-	-	-	-
192	8081	99.0 -	Gas withdrawn from storage-Debit	0	-	-	-	-	-
193	8082	99.0 -	Gas delivered to storage-Credit	0	-	-	-	-	-
194	8120	99.0 -	Gas used for other utility operations-Credit	0	-	-	-	-	-
195	8580	99.0 -	Transmission and compression of gas by others	0	-	-	-	-	-
196			Maintenance						
197	8350	99.0 -	Maint. Of Purch. Gas Meas. Sta.	0	-	-	-	-	-
198			Total Other Gas Supply Expenses	0	0	0	0	0	0
199			Underground Storage:						
200			Operation						
202	8140	3.0 Peak Day	Storage-Operation supervision and engineering	326	152	82	2	47	43
203	8160	3.0 Peak Day	Wells expenses	185,158	86,245	46,538	1,056	26,856	24,462
204	8170	3.0 Peak Day	Lines expenses	20,632	9,610	5,186	118	2,993	2,726
205	8180	3.0 Peak Day	Compressor station expenses	26,090	12,153	6,558	149	3,784	3,447
206	8190	3.0 Peak Day	Compressor station fuel and power	495	231	125	3	72	65
207	8200	3.0 Peak Day	Storage-Measuring and regulating station expenses	3,989	1,858	1,003	23	579	527
208	8210	3.0 Peak Day	Storage-Purification expenses	19,897	9,268	5,001	113	2,886	2,629
209	8240	3.0 Peak Day	Storage-Other expenses	0	-	-	-	-	-
210	8250	3.0 Peak Day	Storage well royalties	4,605	2,145	1,157	26	668	608
211	8260	3.0 Peak Day	Rents	0	-	-	-	-	-
212			Maintenance						
213	8300	3.0 Peak Day	Maint. Sup., & Eng.	0	-	-	-	-	-
214	8310	3.0 Peak Day	Structures and Improvements	277	129	70	2	40	37
215	8320	3.0 Peak Day	Reservoirs & Wells Maintenance	0	-	-	-	-	-
216	8330	3.0 Peak Day	Line Maintenance	0	-	-	-	-	-
217	8340	3.0 Peak Day	Compressor Station Equip Maint	0	-	-	-	-	-
218	8350	3.0 Peak Day	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
219	8360	3.0 Peak Day	Purification Equipment Maintenance	0	-	-	-	-	-
220	8410	3.0 Peak Day	Other storage expenses-Operation labor and expenses	116,360	54,200	29,246	664	16,877	15,373
221			Total Underground Storage Expense	377,829	175,990	94,965	2,155	54,802	49,916
222			Transmission:						
223			Operation						
224			Op., Sup., & Eng.						
225	8500	3.0 Peak Day	System Control & Load Dispatching	14,402	6,708	3,620	82	2,089	1,903
226	8510	3.0 Peak Day	Communication Systems Expense	0	-	-	-	-	-
227	8520	3.0 Peak Day	Compressor Station Labor Expense	0	-	-	-	-	-
228	8530	3.0 Peak Day	Compressor Station Fuel Gas	0	-	-	-	-	-
229	8540	3.0 Peak Day	Compressor Station Fuel & Power	0	-	-	-	-	-
230	8550	3.0 Peak Day	Mains Expense	206	96	52	1	30	27
231	8560	3.0 Peak Day	Meas. & Regul. Station Expenses	175,659	81,821	44,151	1,002	25,478	23,207
232	8570	3.0 Peak Day	LDC Payment	11,942	5,563	3,002	68	1,732	1,578
233	8580	3.0 Peak Day	LDC Payment - A&G	0	-	-	-	-	-
234	8590	3.0 Peak Day	Other Expenses	0	-	-	-	-	-
235	8600	3.0 Peak Day	Rents	0	-	-	-	-	-
236			Maintenance						
237	8610	3.0 Peak Day	Maint. Sup., & Eng.	0	-	-	-	-	-
238	8620	3.0 Peak Day	Structures and Improvements	0	-	-	-	-	-
239	8630	3.0 Peak Day	Mains	4,141	1,929	1,041	24	601	547
240	8640	3.0 Peak Day	Compressor Station Equip Maint	0	-	-	-	-	-
241	8650	3.0 Peak Day	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
242	8660	3.0 Peak Day	Communication Equipment Maintenance	0	-	-	-	-	-
243	8670	3.0 Peak Day	Other Equipment Maintenance	0	-	-	-	-	-
244			Total Transmission Expense	206,350	96,117	51,865	1,177	29,930	27,261

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
246									
247	Distribution:								
248	Operation								
249	8700 Supervision and Engineering	10.4	Composite of Accts. 871-879 & 886-893 - Demand	591,582	275,556	148,691	3,374	85,806	78,155
250	8710 Distribution Load Dispatching	99.0	-	0	-	-	-	-	-
251	8711 Odorization	99.0	-	0	-	-	-	-	-
251	8720 Compressor Station Labor & Expenses	11.4	Composite of Accts. 376 & 380 - Demand	0	-	-	-	-	-
252	8740 Mains & Services	12.4	Composite of Accts. 374-379 - Demand	3,962,869	1,845,881	996,047	22,604	574,792	523,545
253	8750 Measuring and Regulating Station Exp. - Gen	12.4	Composite of Accts. 374-379 - Demand	333,516	155,350	83,828	1,902	48,375	44,062
254	8760 Measuring and Regulating Station Exp. - Ind.	99.0	-	0	-	-	-	-	-
255	8770 Measuring and Regulating Sta. Exp. - City Gate	12.4	Composite of Accts. 374-379 - Demand	2,348	1,094	590	13	341	310
256	8780 Meters and House Regulator Expense	13.4	Composite of Accts. 381-383 - Demand	0	-	-	-	-	-
257	8790 Customer Installations Expense	99.0	-	0	-	-	-	-	-
258	8800 Other Expense	10.4	Composite of Accts. 871-879 & 886-893 - Demand	978	456	246	6	142	129
259	8810 Rents	10.4	Composite of Accts. 871-879 & 886-893 - Demand	200,301	93,299	50,345	1,143	29,053	26,462
260	Maintenance								
261	8850 Maintenance Supervision and Engineering	10.4	Composite of Accts. 871-879 & 886-893 - Demand	100	46	25	1	14	13
262	8860 Maintenance of Structures and Improvements	12.4	Composite of Accts. 374-379 - Demand	0	-	-	-	-	-
263	8870 Maintenance of Mains	12.4	Composite of Accts. 374-379 - Demand	12,011	5,595	3,019	69	1,742	1,587
264	8890 Maintenance of compressor station equipment	99.0	-	0	-	-	-	-	-
265	8900 Maint. of Measuring and Regulating Station Equip. - General	12.4	Composite of Accts. 374-379 - Demand	0	-	-	-	-	-
266	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-	-	-	-	-
267	8920 Maint. of Measuring and Regulating Station Equip. - City Gate	12.4	Composite of Accts. 374-379 - Demand	856	399	215	5	124	113
268	8930 Maintenance of Services	14.4	Account 380 - Demand	0	-	-	-	-	-
269	8940 Maintenance of Meters and House Regulators	13.4	Composite of Accts. 381-383 - Demand	0	-	-	-	-	-
270	8950 Maintenance of Other Equipment	10.4	Composite of Accts. 871-879 & 886-893 - Demand	0	-	-	-	-	-
271	Total Distribution			5,104,562	2,377,675	1,283,006	29,116	740,389	674,377
272	Customer Accounts:								
273	9010 Supervision	99.0	-	0	-	-	-	-	-
274	9020 Meter Reading Expense	99.0	-	0	-	-	-	-	-
276	9030 Customer Records and Collection Expenses	99.0	-	0	-	-	-	-	-
277	9040 Uncollectible Accounts	99.0	-	0	-	-	-	-	-
278	9050 Miscellaneous Customer Accounts Expenses	99.0	-	0	-	-	-	-	-
279	Total Customer Accounts			0	-	-	-	-	-
280	Customer Service and Information:								
281	9070 Supervision	99.0	-	0	-	-	-	-	-
283	9080 Customer Assistance Expenses	99.0	-	0	-	-	-	-	-
284	9090 Informational and Instructional Advertising Expenses	99.0	-	0	-	-	-	-	-
285	9100 Miscellaneous Customer Service and Informational Expenses	99.0	-	0	-	-	-	-	-
286	Total Customer Service and Information			0	-	-	-	-	-
287	Sales:								
288	9110 Supervision	99.0	-	0	-	-	-	-	-
290	9120 Demonstrating and Selling Expenses	99.0	-	0	-	-	-	-	-
291	9130 Advertising Expenses	99.0	-	0	-	-	-	-	-
292	9160 Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-
293	Total Sales			0	-	-	-	-	-
294	Administrative & General:								
295	Operation								
297	9200 Administrative and General Salaries	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(594,848)	(277,077)	(149,512)	(3,393)	(86,279)	(78,587)
298	9210 Office Supplies and Expenses	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	4,011	1,868	1,008	23	582	530
299	9220 Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-	-
300	9220 Administrative Expenses Transferred - General	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	7,320,426	3,409,811	1,839,952	41,756	1,061,787	967,120
301	9230 Outside Services Employed	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	121,805	56,736	30,615	695	17,667	16,092
302	9240 Property Insurance	9.4	Allocated Net Plant - Demand	32,012	14,911	8,046	183	4,643	4,229
303	9250 Injuries and Damages	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	31,241	14,552	7,852	178	4,531	4,127
304	9260 Employee Pensions and Benefits	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	604,643	281,639	151,974	3,449	87,700	79,881
305	9270 Franchise Requirements	99.0	-	0	-	-	-	-	-
306	9280 Regulatory Commission Expenses	99.0	-	0	-	-	-	-	-
307	930.1 General Advertising Expenses	99.0	-	0	-	-	-	-	-
308	930.2 Miscellaneous General Expense	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(26,164)	(12,187)	(6,576)	(149)	(3,795)	(3,457)
309	9310 Rents	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	738	344	186	4	107	98
310	Maintenance								
311	9320 Maintenance of General Plant	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	0	-	-	-	-	-
312	Total A&G			7,493,866	3,490,599	1,883,545	42,745	1,086,944	990,034
313									
314	TOTAL O&M EXPENSE - DEMAND			13,182,608	6,140,381	3,313,381	75,193	1,912,064	1,741,588

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
Commodity									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
315			Production & Gathering:						
316			Operation						
317	7500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
318	7510	99.0 -	Production Maps & Records	0	-	-	-	-	-
319	7530	99.0 -	Field Lines Expenses	0	-	-	-	-	-
320	7540	99.0 -	Field Compressor Station Expense	0	-	-	-	-	-
321	7550	99.0 -	Field Compressor Sta. Fuel & Pwr.	0	-	-	-	-	-
322	7560	18.4 Gas Costs	Field Meas. & Regul. Station Exp	0	-	-	-	-	-
323	7570	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
324	7590	99.0 -	Other Expenses	0	-	-	-	-	-
325			Maintenance						
326	7610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
327	7620	99.0 -	Structures and Improvements	0	-	-	-	-	-
328	7640	99.0 -	Field Line Maintenance	0	-	-	-	-	-
329	7650	99.0 -	Compressor Station Equip. Maint.	0	-	-	-	-	-
330	7660	99.0 -	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
331	7670	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
332	7680	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
333	7690	99.0 -	Gas Processed By Others	0	-	-	-	-	-
334			Total Production & Gathering	0	0	0	0	0	0
335									
336			Other Gas Supply Expenses:						
337			Operation						
338	8001	18.4 Gas Costs	Intercompany Gas Well-head Purchases	0	-	-	-	-	-
339	8010	18.4 Gas Costs	Natural gas field line purchases	98,009	58,391	38,488	1,130	-	-
340	8040	18.4 Gas Costs	Natural gas city gate purchases	45,028,264	26,826,904	17,662,418	519,943	-	-
341	8050	18.4 Gas Costs	Transmission-Operation supervision and engineering	(31,349)	(18,677)	(12,311)	(361)	-	-
342	8051	18.4 Gas Costs	Other Gas Purchases / Gas Cost Adjustments	48,172,790	28,700,347	18,917,260	555,183	-	-
343	8052	18.4 Gas Costs	PGA for Commercial	23,895,123	14,236,218	9,383,519	275,387	-	-
344	8053	18.4 Gas Costs	PGA for Industrial	4,334,292	2,582,281	1,702,059	49,952	-	-
345	8054	18.4 Gas Costs	PGA for Public Authority	4,373,421	2,605,593	1,717,425	50,403	-	-
346	8058	18.4 Gas Costs	Unbilled PGA Cost	(2,890,437)	(1,722,062)	(1,135,063)	(33,312)	-	-
347	8059	18.4 Gas Costs	PGA Offset to Unrecovered Gas Cost	(82,419,896)	(49,104,061)	(32,365,961)	(949,875)	-	-
348	8060	18.4 Gas Costs	Exchange gas	2,017,828	1,202,180	792,393	23,255	-	-
349	8081	18.4 Gas Costs	Gas withdrawn from storage-Debit	14,196,420	8,457,937	5,574,880	163,611	-	-
350	8082	18.4 Gas Costs	Gas delivered to storage-Credit	(11,565,589)	(6,890,538)	(4,541,760)	(133,291)	-	-
351	8120	18.4 Gas Costs	Gas used for other utility operations-Credit	(11,533)	(6,871)	(4,529)	(133)	-	-
352	8580	18.4 Gas Costs	Transmission and compression of gas by others	32,676,306	19,467,864	12,831,853	376,589	-	-
353			Maintenance						
354	8350	18.4 Gas Costs	Maint. Of Purch. Gas Meas. Sta.	0	-	-	-	-	-
355			Total Other Gas Supply Expenses	77,873,656	46,395,506	30,580,671	897,480	0	0
356									
357			Underground Storage:						
358			Operation						
359	8140	1.5 Winter Volumes	Storage-Operation supervision and engineering	326	126	75	1	62	63
360	8160	1.5 Winter Volumes	Wells expenses	185,158	71,497	42,287	788	34,931	35,655
361	8170	1.5 Winter Volumes	Lines expenses	20,632	7,967	4,712	88	3,892	3,973
362	8180	1.5 Winter Volumes	Compressor station expenses	26,090	10,074	5,959	111	4,922	5,024
363	8190	1.5 Winter Volumes	Compressor station fuel and power	495	191	113	2	93	95
364	8200	1.5 Winter Volumes	Storage-Measuring and regulating station expenses	3,989	1,540	911	17	752	768
365	8210	1.5 Winter Volumes	Storage-Purification expenses	19,897	7,683	4,544	85	3,754	3,831
366	8240	1.5 Winter Volumes	Storage-Other expenses	0	-	-	-	-	-
367	8250	1.5 Winter Volumes	Storage well royalties	4,605	1,778	1,052	20	869	887
368	8260	1.5 Winter Volumes	Rents	0	-	-	-	-	-
369			Maintenance						
370	8300	1.5 Winter Volumes	Maint. Sup., & Eng.	0	-	-	-	-	-
371	8310	1.5 Winter Volumes	Structures and Improvements	277	107	63	1	52	53
372	8320	1.5 Winter Volumes	Reservoirs & Wells Maintenance	0	-	-	-	-	-
373	8330	1.5 Winter Volumes	Line Maintenance	0	-	-	-	-	-
374	8340	1.5 Winter Volumes	Compressor Station Equip Maint	0	-	-	-	-	-
375	8350	1.5 Winter Volumes	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
376	8360	1.5 Winter Volumes	Purification Equipment Maintenance	0	-	-	-	-	-
377	8410	1.5 Winter Volumes	Other storage expenses-Operation labor and expenses	116,360	44,931	26,575	495	21,952	22,407
378			Total Underground Storage Expense	377,829	145,895	86,290	1,608	71,280	72,756
379									
380			Transmission:						
381			Operation						
382	8500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
383	8510	99.0 -	System Control & Load Dispatching	0	-	-	-	-	-
384	8520	99.0 -	Communication Systems Expense	0	-	-	-	-	-
385	8530	99.0 -	Compressor Station Labor Expense	0	-	-	-	-	-
386	8540	99.0 -	Compressor Station Fuel Gas	0	-	-	-	-	-
387	8550	99.0 -	Compressor Station Fuel & Power	0	-	-	-	-	-
388	8560	99.0 -	Mains Expense	0	-	-	-	-	-
389	8570	99.0 -	Meas. & Regul. Station Expenses	0	-	-	-	-	-
390	8580	99.0 -	LDC Payment	0	-	-	-	-	-
391	8580	99.0 -	LDC Payment - A&G	0	-	-	-	-	-
392	8590	99.0 -	Other Expenses	0	-	-	-	-	-
393	8600	99.0 -	Rents	0	-	-	-	-	-
394			Maintenance						
395	8610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
396	8620	99.0 -	Structures and Improvements	0	-	-	-	-	-
397	8630	99.0 -	Mains	0	-	-	-	-	-
398	8640	99.0 -	Compressor Station Equip Maint	0	-	-	-	-	-
399	8650	99.0 -	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
400	8660	99.0 -	Communication Equipment Maintenance	0	-	-	-	-	-
401	8670	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
402			Total Transmission Expense	0	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
403									
404	Distribution:								
405	Operation								
406	8700 Supervision and Engineering	10.6	Composite of Accts. 871-879 & 886-893 - Comm	23,132	7,103	4,679	189	5,245	5,918
407	8710 Distribution Load Dispatching	1.0	Mcf	306	122	81	3	90	102
408	8711 Odorization	1.0	Mcf	108,130	33,205	21,870	882	24,519	27,654
408	8720 Compressor Station Labor & Expenses	99.0	-	0	-	-	-	-	-
409	8740 Mains & Services	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
410	8750 Measuring and Regulating Station Exp. - Gen	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
411	8760 Measuring and Regulating Station Exp. - Ind.	99.0	-	0	-	-	-	-	-
412	8770 Measuring and Regulating Sta. Exp. - City Gate	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
413	8780 Meters and House Regulator Expense	99.0	-	0	-	-	-	-	-
414	8790 Customer Installations Expense	99.0	-	0	-	-	-	-	-
415	8800 Other Expense	10.6	Composite of Accts. 871-879 & 886-893 - Comm	38	12	8	0	9	10
416	8810 Rents	10.6	Composite of Accts. 871-879 & 886-893 - Comm	7,832	2,405	1,584	64	1,776	2,003
417	Maintenance								
418	8850 Maintenance Supervision and Engineering	10.6	Composite of Accts. 871-879 & 886-893 - Comm	4	1	1	0	1	1
419	8860 Maintenance of Structures and Improvements	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
420	8870 Maintenance of Mains	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
421	8890 Maintenance of compressor station equipment	1.0	Mcf	60,065	18,445	12,148	490	13,620	15,361
422	8900 Maint. of Measuring and Regulating Station Equip. - General	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
423	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	5.0	Direct to Transport	0	-	-	-	-	-
424	8920 Maint. of Measuring and Regulating Station Equip. - City Gate	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
425	8930 Maintenance of Services	14.6	Account 380 - Comm	0	-	-	-	-	-
426	8940 Maintenance of Meters and House Regulators	13.6	Composite of Accts. 381-383 - Comm	0	-	-	-	-	-
427	8950 Maintenance of Other Equipment	10.6	Composite of Accts. 871-879 & 886-893 - Comm	0	-	-	-	-	-
428	Total Distribution			199,600	61,293	40,370	1,629	45,261	51,047
429	Customer Accounts:								
430	9010 Supervision	99.0	-	0	-	-	-	-	-
432	9020 Meter Reading Expense	99.0	-	0	-	-	-	-	-
433	9030 Customer Records and Collection Expenses	99.0	-	0	-	-	-	-	-
434	9040 Uncollectible Accounts	99.0	-	0	-	-	-	-	-
435	9050 Miscellaneous Customer Accounts Expenses	99.0	-	0	-	-	-	-	-
436	Total Customer Accounts			0	-	-	-	-	-
437	Customer Service and Information:								
439	9070 Supervision	99.0	-	0	-	-	-	-	-
440	9080 Customer Assistance Expenses	99.0	-	0	-	-	-	-	-
441	9090 Informational and Instructional Advertising Expenses	99.0	-	0	-	-	-	-	-
442	9100 Miscellaneous Customer Service and Informational Expenses	99.0	-	0	-	-	-	-	-
443	Total Customer Service and Information			0	-	-	-	-	-
444	Sales:								
445	9110 Supervision	99.0	-	0	-	-	-	-	-
447	9120 Demonstrating and Selling Expenses	99.0	-	0	-	-	-	-	-
448	9130 Advertising Expenses	99.0	-	0	-	-	-	-	-
449	9160 Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-
450	Total Sales			0	-	-	-	-	-
451	Administrative & General:								
452	Operation								
454	9200 Administrative and General Salaries	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	(23,182)	(7,124)	(4,690)	(189)	(5,254)	(5,924)
455	9210 Office Supplies and Expenses	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	156	48	32	1	35	40
456	9220 Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-	-
457	9220 Administrative Expenses Transferred - General	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	285,282	87,669	57,721	2,325	64,659	72,908
458	9230 Outside Services Employed	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	4,747	1,459	960	39	1,076	1,213
459	9240 Property Insurance	9.6	Allocated Net Plant - Comm	576	222	152	2	109	111
460	9250 Injuries and Damages	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	1,217	374	246	10	276	311
461	9260 Employee Pensions and Benefits	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	23,563	7,241	4,768	192	5,341	6,022
462	9270 Franchise Requirements	99.0	-	0	-	-	-	-	-
463	9280 Regulatory Commission Expenses	99.0	-	0	-	-	-	-	-
464	930.1 General Advertising Expenses	99.0	-	0	-	-	-	-	-
465	930.2 Miscellaneous General Expense	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	(1,020)	(313)	(206)	(8)	(231)	(261)
466	9310 Rents	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	29	9	6	0	7	7
467	Maintenance								
468	9320 Maintenance of General Plant	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	0	-	-	-	-	-
469	Total A&G			291,370	89,586	58,968	2,372	66,017	74,427
470	TOTAL O&M EXPENSE - COMMODITY			78,742,455	46,692,279	30,766,298	903,090	182,557	198,230

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
Total O&M Expenses									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
472			Production & Gathering:						
473			Operation						
474	7500		Op., Sup., & Eng.	0	0	0	0	0	0
475	7510		Production Maps & Records	0	0	0	0	0	0
476	7530		Field Lines Expenses	0	0	0	0	0	0
477	7540		Field Compressor Station Expense	0	0	0	0	0	0
478	7550		Field Compressor Sta. Fuel & Pwr.	0	0	0	0	0	0
479	7560		Field Meas. & Regul. Station Exp	0	0	0	0	0	0
480	7570		Purification Expense	0	0	0	0	0	0
481	7590		Other Expenses	0	0	0	0	0	0
482			Maintenance						
483	7610		Maint. Sup., & Eng.	0	0	0	0	0	0
484	7620		Structures and Improvements	0	0	0	0	0	0
485	7640		Field Line Maintenance	0	0	0	0	0	0
486	7650		Compressor Station Equip. Maint.	0	0	0	0	0	0
487	7660		Meas. & Regul. Station Equip Maint	0	0	0	0	0	0
488	7670		Purification Equipment Maintenance	0	0	0	0	0	0
489	7680		Other Equipment Maintenance	0	0	0	0	0	0
490	7690		Gas Processed By Others	0	0	0	0	0	0
491			Total Production & Gathering	0	0	0	0	0	0
492									
493			Other Gas Supply Expenses:						
494			Operation						
495	8001		Intercompany Gas Well-head Purchases	0	0	0	0	0	0
496	8010		Natural gas field line purchases	98,009	58,391	38,488	1,130	0	0
497	8040		Natural gas city gate purchases	45,028,264	26,826,904	17,682,418	519,943	0	0
498	8050		Transmission-Operation supervision and engineering	(31,349)	(18,877)	(12,311)	(361)	0	0
499	8051		Other Gas Purchases / Gas Cost Adjustments	48,172,790	28,700,347	18,917,260	555,183	0	0
500	8052		PGA for Commercial	23,895,123	14,236,218	9,383,519	275,387	0	0
501	8053		PGA for Industrial	4,334,292	2,582,281	1,702,059	49,952	0	0
502	8054		PGA for Public Authority	4,373,421	2,605,593	1,717,425	50,403	0	0
503	8058		Unbilled PGA Cost	(2,890,437)	(1,722,062)	(1,135,063)	(33,312)	0	0
504	8059		PGA Offset to Unrecovered Gas Cost	(82,419,896)	(49,104,061)	(32,365,961)	(949,875)	0	0
505	8060		Exchange gas	2,017,828	1,202,180	792,393	23,255	0	0
506	8081		Gas withdrawn from storage-Debit	14,196,420	8,457,937	5,574,880	163,611	0	0
507	8082		Gas delivered to storage-Credit	(11,565,589)	(6,890,538)	(4,541,760)	(133,291)	0	0
508	8120		Gas used for other utility operations-Credit	(11,533)	(6,871)	(4,529)	(133)	0	0
509	8580		Transmission and compression of gas by others	32,676,306	19,467,864	12,831,853	376,589	0	0
510			Maintenance						
511	8350		Maint. Of Purch. Gas Meas. Sta.	0	0	0	0	0	0
512			Total Other Gas Supply Expenses	77,873,656	46,395,506	30,580,671	897,480	0	0
513									
514			Underground Storage:						
515			Operation						
516	8140		Storage-Operation supervision and engineering	653	278	157	3	109	106
517	8160		Wells expenses	370,315	157,742	88,825	1,844	61,787	60,116
518	8170		Lines expenses	41,265	17,577	9,898	206	6,885	6,699
519	8180		Compressor station expenses	52,180	22,227	12,516	260	8,706	8,471
520	8190		Compressor station fuel and power	991	422	238	5	165	161
521	8200		Storage-Measuring and regulating station expenses	7,977	3,398	1,913	40	1,331	1,295
522	8210		Storage-Purification expenses	39,794	16,951	9,545	198	6,640	6,460
523	8240		Storage-Other expenses	0	0	0	0	0	0
524	8250		Storage well royalties	9,209	3,923	2,209	46	1,537	1,495
525	8260		Rents	0	0	0	0	0	0
526			Maintenance						
527	8300		Maint. Sup., & Eng.	0	0	0	0	0	0
528	8310		Structures and Improvements	554	236	133	3	92	90
529	8320		Reservoirs & Wells Maintenance	0	0	0	0	0	0
530	8330		Line Maintenance	0	0	0	0	0	0
531	8340		Compressor Station Equip Maint	0	0	0	0	0	0
532	8350		Meas. & Regul. Station Equip Maint	0	0	0	0	0	0
533	8360		Purification Equipment Maintenance	0	0	0	0	0	0
534	8410		Other storage expenses-Operation labor and expenses	232,720	99,131	55,821	1,159	38,929	37,779
535			Total Underground Storage Expense	755,658	321,885	181,255	3,764	126,082	122,672
536									
537			Transmission:						
538			Operation						
539	8500		Op., Sup., & Eng.	14,402	6,708	3,620	82	2,089	1,903
540	8510		System Control & Load Dispatching	0	0	0	0	0	0
541	8520		Communication Systems Expense	0	0	0	0	0	0
542	8530		Compressor Station Labor Expense	0	0	0	0	0	0
543	8540		Compressor Station Fuel Gas	0	0	0	0	0	0
544	8550		Compressor Station Fuel & Power	206	96	52	1	30	27
545	8560		Mains Expense	175,659	81,821	44,151	1,002	25,478	23,207
546	8570		Meas. & Regul. Station Expenses	11,942	5,563	3,002	68	1,732	1,578
547	8580		LDC Payment	0	0	0	0	0	0
548	8580		LDC Payment - A&G	0	0	0	0	0	0
549	8590		Other Expenses	0	0	0	0	0	0
550	8600		Rents	0	0	0	0	0	0
551			Maintenance						
552	8610		Maint. Sup., & Eng.	0	0	0	0	0	0
553	8620		Structures and Improvements	0	0	0	0	0	0
554	8630		Mains	4,141	1,929	1,041	24	601	547
555	8640		Compressor Station Equip Maint	0	0	0	0	0	0
556	8650		Meas. & Regul. Station Equip Maint	0	0	0	0	0	0
557	8660		Communication Equipment Maintenance	0	0	0	0	0	0
558	8670		Other Equipment Maintenance	0	0	0	0	0	0
559			Total Transmission Expense	206,350	96,117	51,865	1,177	29,930	27,261

Almos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer/Demand Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
ALLOCATION OF O&M EXPENSES								
560								
561	Distribution:							
562	Operation							
563	8700 Supervision and Engineering	1,066,179	643,381	240,330	3,718	93,338	85,413	
564	8710 Distribution Load Dispatching	306	122	81	3	90	102	
565	8711 Odorization	108,130	33,205	21,870	882	24,519	27,654	
565	8720 Compressor Station Labor & Expenses	0	0	0	0	0	0	
566	8740 Mains & Services	5,954,353	3,615,451	1,215,794	22,693	576,102	524,313	
567	8750 Measuring and Regulating Station Exp. - Gen	501,120	304,278	102,322	1,910	48,485	44,126	
568	8760 Measuring and Regulating Station Exp. - Ind.	27,244	0	26,978	11	161	94	
569	8770 Measuring and Regulating Sta. Exp. - City Gate	3,529	2,143	721	13	341	311	
570	8780 Meters and House Regulator Expense	1,985,247	695,968	364,380	1,022	15,049	8,828	
571	8790 Customer Installations Expense	0	0	0	0	0	0	
572	8800 Other Expense	1,763	1,064	397	6	154	141	
573	8810 Rents	360,992	217,839	81,372	1,259	31,603	28,919	
574	Maintenance							
575	8850 Maintenance Supervision and Engineering	180	109	41	1	16	14	
576	8860 Maintenance of Structures and Improvements	0	0	0	0	0	0	
577	8870 Maintenance of Mains	18,047	10,958	3,685	69	1,745	1,569	
578	8890 Maintenance of compressor station equipment	60,065	18,445	12,148	490	13,620	15,361	
579	8900 Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0	0	
580	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	2,164	0	2,143	1	13	7	
581	8920 Maint. of Measuring and Regulating Station Equip. - City Gate	1,287	781	263	5	124	113	
582	8930 Maintenance of Services	8,087	7,186	892	0	5	3	
583	8940 Maintenance of Meters and House Regulators	913	586	307	1	13	7	
584	8950 Maintenance of Other Equipment	0	0	0	0	0	0	
585	Total Distribution	9,199,699	5,551,514	2,073,724	32,085	805,380	736,997	
586	Customer Accounts:							
587	9010 Supervision	0	0	0	0	0	0	
589	9020 Meter Reading Expense	928,105	824,685	102,410	41	610	358	
590	9030 Customer Records and Collection Expenses	1,107,950	984,490	122,255	49	729	427	
591	9040 Uncollectible Accounts	363,458	252,474	108,504	2,387	49	43	
592	9050 Miscellaneous Customer Accounts Expenses	0	0	0	0	0	0	
593	Total Customer Accounts	2,399,513	2,061,649	333,170	2,478	1,388	828	
594	Customer Service and Information:							
595	9070 Supervision	0	0	0	0	0	0	
597	9080 Customer Assistance Expenses	0	0	0	0	0	0	
598	9090 Informational and Instructional Advertising Expenses	175,015	155,513	19,312	8	115	68	
599	9100 Miscellaneous Customer Service and Informational Expenses	116	103	13	0	0	0	
600	Total Customer Service and Information	175,131	155,616	19,325	8	115	68	
601	Sales:							
602	9110 Supervision	0	0	0	0	0	0	
604	9120 Demonstrating and Selling Expenses	0	0	0	0	0	0	
605	9130 Advertising Expenses	0	0	0	0	0	0	
606	9160 Miscellaneous Sales Expenses	155,125	137,839	17,117	7	102	60	
607	Total Sales	155,125	137,839	17,117	7	102	60	
608	Administrative & General:							
609	9200 Administrative and General Salaries	(1,256,557)	(810,909)	(262,016)	(3,746)	(93,955)	(85,931)	
612	9210 Office Supplies and Expenses	8,473	5,488	1,767	25	634	579	
613	9220 Administrative Expenses Transferred - Customer Support	0	0	0	0	0	0	
614	9220 Administrative Expenses Transferred - General	15,463,673	9,979,359	3,224,465	46,104	1,156,240	1,057,505	
615	9230 Outside Services Employed	257,302	166,048	53,652	767	19,239	17,596	
616	9240 Property Insurance	72,573	49,407	14,662	194	4,869	4,421	
617	9250 Injuries and Damages	65,994	42,589	13,761	197	4,934	4,513	
618	9260 Employee Pensions and Benefits	1,277,248	824,262	266,330	3,808	95,502	87,346	
619	9270 Franchise Requirements	1,091	970	120	0	1	0	
620	9280 Regulatory Commission Expenses	319,870	284,226	35,296	14	210	123	
621	930.1 General Advertising Expenses	0	0	0	0	0	0	
622	930.2 Miscellaneous General Expense	(55,268)	(35,667)	(11,524)	(165)	(4,132)	(3,780)	
623	9310 Rents	1,560	1,006	325	5	117	107	
624	Maintenance							
625	9320 Maintenance of General Plant	0	0	0	0	0	0	
626	Total A&G	16,155,959	10,505,759	3,336,839	47,203	1,183,678	1,082,480	
627								
628	TOTAL O&M EXPENSE	106,921,091	65,225,884	36,593,964	984,202	2,146,675	1,970,366	

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Customer/Demand Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
2										
3	30100	Organization	99.0 -		0	-	-	-	-	-
4	30200	Franchises & Consents	99.0 -		0	-	-	-	-	-
5	30300	Misc Intangible Plant	99.0 -		0	-	-	-	-	-
6										
7		Total Intangible Plant:			0	-	-	-	-	-
8										
9		Production Plant:								
10			99.0 -		0	-	-	-	-	-
11	32520	Producing Leaseholds	99.0 -		0	-	-	-	-	-
12	32540	Rights of Ways	99.0 -		0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0 -		0	-	-	-	-	-
14	33201	Field Lines	99.0 -		0	-	-	-	-	-
15	33202	Tributary Lines	99.0 -		0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0 -		0	-	-	-	-	-
17	33600	Purification Equipment	99.0 -		0	-	-	-	-	-
18										
19		Total Production Plant			0	-	-	-	-	-
20										
21		Storage Plant:								
22										
23	35010	Land	99.0 -		0	-	-	-	-	-
24	35020	Rights of Way	99.0 -		0	-	-	-	-	-
25	35100	Structures and Improvements	99.0 -		0	-	-	-	-	-
26	35102	Compression Station Equipment	99.0 -		0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0 -		0	-	-	-	-	-
28	35104	Other Structures	99.0 -		0	-	-	-	-	-
29	35200	Wells \ Rights of Way	99.0 -		0	-	-	-	-	-
30	35201	Well Construction	99.0 -		0	-	-	-	-	-
31	35202	Well Equipment	99.0 -		0	-	-	-	-	-
32	35203	Cushion Gas	99.0 -		0	-	-	-	-	-
33	35210	Leaseholds	99.0 -		0	-	-	-	-	-
34	35211	Storage Rights	99.0 -		0	-	-	-	-	-
35	35301	Field Lines	99.0 -		0	-	-	-	-	-
36	35302	Tributary Lines	99.0 -		0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0 -		0	-	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0 -		0	-	-	-	-	-
39	35600	Purification Equipment	99.0 -		0	-	-	-	-	-
40										
41		Total Storage Plant			0	-	-	-	-	-
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0 -		0	-	-	-	-	-
46	36520	Rights of Way	99.0 -		0	-	-	-	-	-
47	36602	Structures & Improvements	99.0 -		0	-	-	-	-	-
48	36603	Other Structures	99.0 -		0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0 -		0	-	-	-	-	-
50	36701	Mains - Steel	99.0 -		0	-	-	-	-	-
51	36703	Mains - Anodes	99.0 -		0	-	-	-	-	-
52	36900	Meas. & Reg. Equipment	99.0 -		0	-	-	-	-	-
53	36901	Meas. & Reg. Equipment	99.0 -		0	-	-	-	-	-
54										
55		Total Transmission Plant			0	-	-	-	-	-
56										
57		Distribution:								
58										
59	37400	Land & Land Rights	2.0 Bills		0	-	-	-	-	-
60	37401	Land	2.0 Bills		0	-	-	-	-	-
61	37402	Land Rights	2.0 Bills		15,606	13,867	1,722	1	10	6
62	37403	Land Other	2.0 Bills		0	-	-	-	-	-
63	37500	Structures & Improvements	2.0 Bills		1,619	1,439	179	0	1	1
64	37501	Structures & Improvements T.B.	2.0 Bills		481	427	53	0	0	0
65	37502	Land Rights	2.0 Bills		186	165	20	0	0	0
66	37503	Improvements	2.0 Bills		19	17	2	0	0	0
67	37600	Mains Cathodic Protection	2.0 Bills		54,820	48,711	6,049	2	36	21
68	37601	Mains - Steel	2.0 Bills		1,065,273	946,568	117,546	48	700	411
69	37602	Mains - Plastic	2.0 Bills		1,077,479	957,414	118,893	48	709	416
70	37603	Mains - Anodes	2.0 Bills		66,217	58,839	7,307	3	44	26
71	37604	Mains - Leak Clamps	2.0 Bills		176,767	157,087	19,507	8	116	68
72	37800	Meas & Reg. Sta. Equip - General	2.0 Bills		172,541	153,315	19,039	8	113	67
73	37900	Meas & Reg. Sta. Equip - City Gate	2.0 Bills		32,918	29,250	3,632	1	22	13
74	37905	Meas & Reg. Sta. Equipment T.b.	2.0 Bills		12,494	11,102	1,379	1	8	5
75	38000	Services	2.0 Bills		4,632,274	4,116,093	511,141	207	3,046	1,787
76	38100	Meters	4.0 Meter Investment		2,443,291	1,566,881	820,355	2,300	33,881	19,874
77	38200	Meter Installations	4.0 Meter Investment		1,906,954	1,222,928	640,275	1,795	26,444	15,512
78	38300	House Regulators	4.0 Meter Investment		81,288	52,130	27,293	77	1,127	661
79	38400	House Reg. Installations	4.0 Meter Investment		11,081	7,106	3,720	10	154	90
80	38500	Ind. Meas. & Reg. Sta. Equipment	2.2 Non-Residential Bills		91,283	-	90,392	37	539	316
81	38600	Other Prop. On Cust. Prem	99.0 -		0	-	-	-	-	-
82										
83		Total Distribution Plant			11,842,612	9,343,339	2,388,504	4,546	66,951	39,272

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF DEPRECIATION EXPENSE									
84									
85	General:								
86									
87	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
88	39000	Structures Frame	6.2	P, S, T & D Plant - Customer	125,277	102,503	21,962	33	491
89	39001	Structures & Improvements	6.2	P, S, T & D Plant - Customer	2,357	1,929	413	1	9
90	39002	Improvements	6.2	P, S, T & D Plant - Customer	9,656	7,901	1,693	3	38
91	39003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	310	254	54	0	1
92	39004	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
93	39009	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	49,121	40,191	8,611	13	193
94	39100	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
95	Composite	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
96	39103	Transportation Equipment	6.2	P, S, T & D Plant - Customer	2,101	1,719	368	1	8
97	39200	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
98	39201	Trailers	6.2	P, S, T & D Plant - Customer	296	242	52	0	1
99	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
100	39300	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	133,608	109,319	23,422	36	524
101	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
102	39600	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
103	39603	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
104	39604	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
105	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	15,895	13,006	2,787	4	62
106	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
107	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
108	39702	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
109	39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	145,345	118,922	25,480	39	570
110	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
111	39900	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	2,868	2,346	503	1	11
112	39901	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
113	39902	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	10,777	8,818	1,899	3	42
114	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
115	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
116	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	1,958	1,602	343	1	8
117	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
118	39907	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
119	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	2,807	2,297	492	1	11
120	40600	Amortization of gas plant acquisition adjustments	6.2	P, S, T & D Plant - Customer	27,874	22,807	4,866	7	109
121									
122									
123		Total General Plant			530,250	433,854	92,955	141	2,080
124									
125		TOTAL DIRECT DEPRECIATION EXPENSE			12,372,862	9,777,192	2,481,460	4,687	69,031
126									
127		Kentucky Mid-States General Office:							
128									
129		Intangible Plant:							
130									
131	30100	Organization	99.0	-	0	-	-	-	-
132	30200	Franchises & Consents	99.0	-	0	-	-	-	-
133	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
134									
135		Total Intangible Plant:			0	-	-	-	-
136									
137		General:							
138									
139	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
140	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	1,251	1,024	219	0	5
141	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
142	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
143	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	279	229	49	0	1
144	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
145	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	380	311	67	0	1
146	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
147	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
148	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	183	150	32	0	1
149	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
150	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
151	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
152	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	909	744	159	0	4
153	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	6	5	1	0	0
154	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
155	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
156	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
157	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
158	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
159	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
160	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
161	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
162	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
163	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
164	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
165	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	799	653	140	0	3
166	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
167	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
168	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
169	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	2,764	2,262	485	1	11
170	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
171	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
172	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
173									
174									
175		Total General Plant			6,572	5,377	1,152	2	26

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Customer/Demand Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
262		Intangible Plant:								
263										
264	30100	Organization	99.0	-	0	-	-	-	-	-
265	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
266	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
267										
268		Total Intangible Plant:			0	-	-	-	-	-
269										
270		Production Plant:								
271			3.0	Peak Day	0	-	-	-	-	-
272	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
273	32540	Rights of Ways	3.0	Peak Day	0	-	-	-	-	-
274	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
275	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
276	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
277	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
278	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
279										
280		Total Production Plant			0	-	-	-	-	-
281										
282		Storage Plant:								
283										
284	35010	Land	3.0	Peak Day	0	-	-	-	-	-
285	35020	Rights of Way	3.0	Peak Day	16	7	4	0	2	2
286	35100	Structures and Improvements	3.0	Peak Day	147	68	37	1	21	19
287	35102	Compression Station Equipment	3.0	Peak Day	1,050	489	264	6	152	139
288	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	127	59	32	1	18	17
289	35104	Other Structures	3.0	Peak Day	948	442	238	5	138	125
290	35200	Wells \ Rights of Way	3.0	Peak Day	86,744	40,405	21,803	495	12,582	11,460
291	35201	Well Construction	3.0	Peak Day	13,600	6,335	3,418	78	1,973	1,797
292	35202	Well Equipment	3.0	Peak Day	0	-	-	-	-	-
293	35203	Cushion Gas	3.0	Peak Day	11,864	5,526	2,962	68	1,721	1,567
294	35210	Leaseholds	3.0	Peak Day	500	233	126	3	73	66
295	35211	Storage Rights	3.0	Peak Day	279	130	70	2	40	37
296	35301	Field Lines	3.0	Peak Day	1,105	515	278	6	160	146
297	35302	Tributary Lines	3.0	Peak Day	1,319	614	331	8	191	174
298	35400	Compressor Station Equipment	3.0	Peak Day	7,895	3,678	1,984	45	1,145	1,043
299	35500	Meas & Reg. Equipment	3.0	Peak Day	2,553	1,189	642	15	370	337
300	35600	Purification Equipment	3.0	Peak Day	10,363	4,827	2,605	59	1,503	1,369
301										
302		Total Storage Plant			138,509	64,517	34,814	790	20,090	18,299
303										
304		Transmission:								
305										
306	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
307	36520	Rights of Way	3.0	Peak Day	7,376	3,436	1,854	42	1,070	974
308	36602	Structures & Improvements	3.0	Peak Day	554	258	139	3	80	73
309	36603	Other Structures	3.0	Peak Day	0	-	-	-	-	-
310	36700	Mains Cathodic Protection	3.0	Peak Day	1,478	689	372	8	214	195
311	36701	Mains - Steel	3.0	Peak Day	384,031	178,880	96,524	2,191	55,702	50,735
312	36703	Mains - Anodes	3.0	Peak Day	5,118	2,384	1,286	29	742	676
313	36900	Meas. & Reg. Equipment	3.0	Peak Day	35,793	16,672	8,996	204	5,192	4,729
314	36901	Meas. & Reg. Equipment	3.0	Peak Day	40,624	18,922	10,211	232	5,892	5,367
315										
316		Total Transmission Plant			474,974	221,240	119,382	2,709	68,892	62,750
317										
318		Distribution:								
319										
320	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
321	37401	Land	3.0	Peak Day	0	-	-	-	-	-
322	37402	Land Rights	3.0	Peak Day	31,055	14,465	7,806	177	4,504	4,103
323	37403	Land Other	3.0	Peak Day	0	-	-	-	-	-
324	37500	Structures & Improvements	3.0	Peak Day	3,222	1,501	810	18	467	426
325	37501	Structures & Improvements T.B.	3.0	Peak Day	957	446	240	5	139	126
326	37502	Land Rights	3.0	Peak Day	369	172	93	2	54	49
327	37503	Improvements	3.0	Peak Day	38	18	10	0	6	5
328	37600	Mains Cathodic Protection	3.0	Peak Day	109,087	50,812	27,418	622	15,822	14,412
329	37601	Mains - Steel	3.0	Peak Day	2,119,795	987,388	532,800	12,091	307,464	280,052
330	37602	Mains - Plastic	3.0	Peak Day	2,144,083	998,701	538,904	12,230	310,987	283,260
331	37603	Mains - Anodes	3.0	Peak Day	131,767	61,376	33,119	752	19,112	17,408
332	37604	Mains - Leak Clamps	3.0	Peak Day	351,789	163,861	88,420	2,007	51,025	46,476
333	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	343,341	159,926	86,297	1,958	49,800	45,360
334	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	65,504	30,511	16,464	374	9,501	8,654
335	37905	Meas & Reg. Sta. Equipment T.b.	3.0	Peak Day	24,862	11,580	6,249	142	3,606	3,285
336	38000	Services	99.0	-	0	-	-	-	-	-
337	38100	Meters	99.0	-	0	-	-	-	-	-
338	38200	Meter Installations	99.0	-	0	-	-	-	-	-
339	38300	House Regulators	99.0	-	0	-	-	-	-	-
340	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
341	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
342	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
343										
344		Total Distribution Plant			5,325,868	2,480,758	1,338,630	30,379	772,488	703,614

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF DEPRECIATION EXPENSE									
345									
346	General:								
347									
348	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
349	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	96,105	44,765	24,156	548	13,940
350	39001	Structures & Improvements	6.4	P, S, T & D Plant - Demand	1,808	842	454	10	262
351	39002	Improvements	6.4	P, S, T & D Plant - Demand	7,407	3,450	1,862	42	1,074
352	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	238	111	60	1	34
353	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
354	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	37,683	17,552	9,471	215	5,466
355	39100	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
356	39102	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
357	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	1,612	751	405	9	234
358	39200	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
359	39201	Trailers	6.4	P, S, T & D Plant - Demand	227	106	57	1	33
360	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
361	39300	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	102,496	47,742	25,762	585	14,867
362	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
363	39600	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
364	39603	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
365	39604	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
366	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	12,194	5,680	3,065	70	1,769
367	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
368	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
369	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
370	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	111,500	51,936	28,025	636	16,172
371	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
372	39900	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	2,200	1,025	553	13	319
373	39901	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
374	39902	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	8,267	3,851	2,078	47	1,199
375	39903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
376	39904	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
377	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	1,502	700	378	9	218
378	39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
379	39907	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
380	39908	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	2,153	1,003	541	12	312
381	40600	Amortization of gas plant acquisition adjustments	6.4	P, S, T & D Plant - Demand	21,384	9,960	5,375	122	3,102
382									
383									
384		Total General Plant			406,777	189,474	102,241	2,320	59,001
385									
386		TOTAL DIRECT DEPRECIATION EXPENSE			6,346,129	2,955,989	1,595,067	36,198	920,471
387									
388		Kentucky Mid-States General Office:							
389									
390		Intangible Plant:							
391									
392	30100	Organization	99.0	-	0	-	-	-	-
393	30200	Franchises & Consents	99.0	-	0	-	-	-	-
394	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
395									
396		Total Intangible Plant:			0	-	-	-	-
397									
398		General:							
399									
400	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
401	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	960	447	241	5	139
402	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
403	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
404	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	214	100	54	1	31
405	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	292	136	73	2	42
407	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
408	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
409	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	140	65	35	1	20
410	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
411	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
412	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
413	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	697	325	175	4	101
414	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	4	2	1	0	1
415	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
416	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
417	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
418	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
419	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
420	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
421	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
422	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
423	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
424	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
425	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
426	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	613	285	154	3	89
427	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
428	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
429	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
430	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	2,120	988	533	12	308
431	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
432	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
433	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
434									
435									
436		Total General Plant			5,041	2,348	1,267	29	731

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF DEPRECIATION EXPENSE									
437									
438		Shared Services General Office:							
439									
440		General:							
441									
442	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
443	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	8,799	4,099	2,212	50	1,276
444	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
445	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
446	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
447	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	4,027	1,876	1,012	23	584
448	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	6,320	2,944	1,589	36	917
449	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
450	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
451	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	581	271	146	3	84
452	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
453	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
454	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
455	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	136	63	34	1	20
456	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
457	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
458	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
459	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
460	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	591	275	148	3	86
461	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
462	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
463	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
464	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	225	105	57	1	33
465	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
466	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	139,163	64,821	34,978	794	20,185
467	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	39,207	18,263	9,855	224	5,687
468	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	10,368	4,830	2,606	59	1,504
469	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
470	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
471	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	21,497	10,013	5,403	123	3,118
472	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	2,716	1,265	683	15	394
473	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
474	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	260,189	121,195	65,397	1,484	37,739
475	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
476									
477									
478		Total General Plant			493,820	230,018	124,119	2,817	71,626
479									
480		Shared Services Customer Support:							
481									
482		General:							
483									
484	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
485	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
486	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	10,743	5,004	2,700	61	1,558
487	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
488	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
489	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,456	1,610	869	20	501
490	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	4,539	2,114	1,141	26	658
491	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
492	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
493	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
494	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
495	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
496	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
497	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	827	385	208	5	120
498	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	2	1	1	0	0
499	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
500	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
501	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
502	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	3,306	1,540	831	19	479
503	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
504	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
505	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
506	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	544	253	137	3	79
507	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	480	224	121	3	70
508	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	32,331	15,060	8,126	184	4,689
509	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	5,608	2,612	1,410	32	813
510	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	835	389	210	5	121
511	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
512	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
513	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	6,002	2,796	1,509	34	871
514	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	4	2	1	0	1
515	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
516	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	179,336	83,534	45,075	1,023	26,012
517	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
518									
519									
520		Total General Plant			248,015	115,524	62,337	1,415	35,973
521									
522		TOTAL DEPRECIATION EXPENSE - DEMAND			7,093,005	3,303,880	1,782,790	40,458	1,028,801

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Customer/Demand Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
523		Intangible Plant:								
524										
525	30100	Organization	99.0	-	0	-	-	-	-	-
526	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
527	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
528										
529		Total Intangible Plant:			0	-	-	-	-	-
530										
531		Production Plant:								
532			99.0	-	0	-	-	-	-	-
533	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
534	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
535	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
536	33201	Field Lines	99.0	-	0	-	-	-	-	-
537	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
538	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
539	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
540										
541		Total Production Plant			0	-	-	-	-	-
542										
543		Storage Plant:								
544										
545	35010	Land	1.5	Winter Volumes	0	-	-	-	-	-
546	35020	Rights of Way	1.5	Winter Volumes	16	6	4	0	3	3
547	35100	Structures and Improvements	1.5	Winter Volumes	147	57	34	1	28	28
548	35102	Compression Station Equipment	1.5	Winter Volumes	1,050	405	240	4	198	202
549	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	127	49	29	1	24	25
550	35104	Other Structures	1.5	Winter Volumes	948	366	217	4	179	183
551	35200	Wells \ Rights of Way	1.5	Winter Volumes	86,744	33,495	19,811	369	16,365	16,704
552	35201	Well Construction	1.5	Winter Volumes	13,600	5,251	3,106	58	2,566	2,619
553	35202	Well Equipment	1.5	Winter Volumes	0	-	-	-	-	-
554	35203	Cushion Gas	1.5	Winter Volumes	11,864	4,581	2,710	51	2,238	2,285
555	35210	Leaseholds	1.5	Winter Volumes	500	193	114	2	94	96
556	35211	Storage Rights	1.5	Winter Volumes	279	108	64	1	53	54
557	35301	Field Lines	1.5	Winter Volumes	1,105	427	252	5	208	213
558	35302	Tributary Lines	1.5	Winter Volumes	1,319	509	301	6	249	254
559	35400	Compressor Station Equipment	1.5	Winter Volumes	7,895	3,049	1,803	34	1,490	1,520
560	35500	Meas & Reg. Equipment	1.5	Winter Volumes	2,553	986	583	11	482	492
561	35600	Purification Equipment	1.5	Winter Volumes	10,363	4,002	2,367	44	1,955	1,996
562										
563		Total Storage Plant			138,509	53,484	31,633	590	26,131	26,672
564										
565		Transmission:								
566										
567	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
568	36520	Rights of Way	99.0	-	0	-	-	-	-	-
569	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
570	36603	Other Structures	99.0	-	0	-	-	-	-	-
571	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
572	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
573	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
574	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
575	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
576										
577		Total Transmission Plant			0	-	-	-	-	-
578										
579		Distribution:								
580										
581	37400	Land & Land Rights	99.0	-	0	-	-	-	-	-
582	37401	Land	99.0	-	0	-	-	-	-	-
583	37402	Land Rights	1.0	Mcf	0	-	-	-	-	-
584	37403	Land Other	99.0	-	0	-	-	-	-	-
585	37500	Structures & Improvements	1.0	Mcf	0	-	-	-	-	-
586	37501	Structures & Improvements T.B.	1.0	Mcf	0	-	-	-	-	-
587	37502	Land Rights	1.0	Mcf	0	-	-	-	-	-
588	37503	Improvements	1.0	Mcf	0	-	-	-	-	-
589	37600	Mains Cathodic Protection	1.0	Mcf	0	-	-	-	-	-
590	37601	Mains - Steel	1.0	Mcf	0	-	-	-	-	-
591	37602	Mains - Plastic	1.0	Mcf	0	-	-	-	-	-
592	37603	Mains - Anodes	1.0	Mcf	0	-	-	-	-	-
593	37604	Mains - Leak Clamps	1.0	Mcf	0	-	-	-	-	-
594	37800	Meas & Reg. Sta. Equip - General	1.0	Mcf	0	-	-	-	-	-
595	37900	Meas & Reg. Sta. Equip - City Gate	1.0	Mcf	0	-	-	-	-	-
596	37905	Meas & Reg. Sta. Equipment T.b.	1.0	Mcf	0	-	-	-	-	-
597	38000	Services	99.0	-	0	-	-	-	-	-
598	38100	Meters	99.0	-	0	-	-	-	-	-
599	38200	Meter Installations	99.0	-	0	-	-	-	-	-
600	38300	House Regulators	99.0	-	0	-	-	-	-	-
601	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
602	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
603	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
604										
605		Total Distribution Plant			0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF DEPRECIATION EXPENSE									
606									
607	General:								
608									
609	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
610	39000	Structures Frame	6.6	P, S, T & D Plant - Commodity	2,207	852	504	9	416
611	39001	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	42	16	9	0	8
612	39002	Improvements	6.6	P, S, T & D Plant - Commodity	170	66	39	1	32
613	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	5	2	1	0	1
614	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
615	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	865	334	198	4	163
616	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
617	39102	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
618	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	37	14	8	0	7
619	39200	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39201	Trailers	6.6	P, S, T & D Plant - Commodity	5	2	1	0	1
621	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
622	39300	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	2,353	909	537	10	444
623	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
624	39600	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
625	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
626	39604	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
627	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	280	108	64	1	53
628	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
629	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
630	39702	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
631	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	2,560	989	585	11	483
632	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
633	39900	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	51	20	12	0	10
634	39901	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
635	39902	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	190	73	43	1	36
636	39903	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
637	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
638	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	34	13	8	0	7
639	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
640	39907	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
641	39908	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	49	19	11	0	9
642	40600	Amortization of gas plant acquisition adjustments	6.6	P, S, T & D Plant - Commodity	491	190	112	2	93
643									
644		Total General Plant			9,339	3,606	2,133	40	1,762
645									
646		TOTAL DIRECT DEPRECIATION EXPENSE			147,849	57,090	33,766	629	27,893
647									
648									
649		Kentucky Mid-States General Office:							
650									
651		Intangible Plant:							
652									
653	30100	Organization	99.0	-	0	-	-	-	-
654	30200	Franchises & Consents	99.0	-	0	-	-	-	-
655	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
656									
657		Total Intangible Plant:			0	-	-	-	-
658									
659		General:							
660									
661	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
662	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	22	9	5	0	4
663	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
664	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
665	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	5	2	1	0	1
666	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
667	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	7	3	2	0	1
668	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
669	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
670	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
671	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
672	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
673	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
674	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	16	6	4	0	3
675	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
676	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
677	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
678	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
679	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
680	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
681	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
682	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
683	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
684	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
685	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
686	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
687	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	14	5	3	0	3
688	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
689	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
690	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
691	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	49	19	11	0	9
692	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
693	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
694	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
695									
696									
697		Total General Plant			116	45	26	0	22
698									
699		Shared Services General Office:							

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF DEPRECIATION EXPENSE									
700									
701	General:								
702									
703	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
704	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	202	78	46	1	38
705	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
706	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
707	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
708	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	92	36	21	0	17
709	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	145	56	33	1	27
710	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
711	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
712	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	13	5	3	0	3
713	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
714	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
715	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
716	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
717	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
718	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
719	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
720	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
721	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	14	5	3	0	3
722	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
723	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
724	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
725	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	5	2	1	0	1
726	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
727	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	3,195	1,234	730	14	603
728	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	900	348	206	4	170
729	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	238	92	54	1	45
730	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
731	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
732	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	494	191	113	2	93
733	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	62	24	14	0	12
734	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
735	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	5,974	2,307	1,364	25	1,127
736	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
737									
738									
739		Total General Plant			11,338	4,378	2,589	48	2,139
740									
741		Shared Services Customer Support:							
742									
743	General:								
744									
745	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
746	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
747	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	247	95	56	1	47
748	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
749	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
750	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	79	31	18	0	15
751	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	104	40	24	0	20
752	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
753	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
754	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
755	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
756	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
757	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
758	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	19	7	4	0	4
759	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
760	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
761	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
762	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
763	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	76	29	17	0	14
764	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
765	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
766	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
767	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	12	5	3	0	2
768	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	11	4	3	0	2
769	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	742	287	170	3	140
770	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	129	50	29	1	24
771	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	19	7	4	0	4
772	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
773	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
774	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	138	53	31	1	26
775	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
776	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
777	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	4,117	1,590	940	18	777
778	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
779									
780									
781		Total General Plant			5,694	2,199	1,300	24	1,074
782									
783		TOTAL DEPRECIATION EXPENSE - COMMODITY			164,997	63,712	37,682	702	31,128

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Customer/Demand Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

Total Depreciation Expense										
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible	
784			Intangible Plant:							
785										
786	30100		Organization	0	-	-	-	-	-	-
787	30200		Franchises & Consents	0	-	-	-	-	-	-
788	30300		Misc Intangible Plant	0	-	-	-	-	-	-
789										
790			Total Intangible Plant:	0	-	-	-	-	-	-
791										
792			Production Plant:							
793										
794	32520		Producing Leaseholds	0	-	-	-	-	-	-
795	32540		Rights of Ways	0	-	-	-	-	-	-
796	33100		Production Gas Wells Equipment	0	-	-	-	-	-	-
797	33201		Field Lines	0	-	-	-	-	-	-
798	33202		Tributary Lines	0	-	-	-	-	-	-
799	33400		Field Meas. & Reg. Sta. Equip	0	-	-	-	-	-	-
800	33600		Purification Equipment	0	-	-	-	-	-	-
801										
802			Total Production Plant	0	-	-	-	-	-	-
803										
804			Storage Plant:							
805										
806	35010		Land	0	-	-	-	-	-	-
807	35020		Rights of Way	32	14	8	0	5	5	
808	35100		Structures and Improvements	294	125	70	1	49	48	
809	35102		Compression Station Equipment	2,100	894	504	10	350	341	
810	35103		Meas. & Reg. Sta. Structures	255	108	61	1	42	41	
811	35104		Other Structures	1,897	808	455	9	316	308	
812	35200		Wells \ Rights of Way	173,488	73,900	41,613	864	28,946	28,164	
813	35201		Well Construction	27,200	11,586	6,524	135	4,538	4,416	
814	35202		Well Equipment	0	-	-	-	-	-	
815	35203		Cushion Gas	23,728	10,107	5,691	118	3,959	3,852	
816	35210		Leaseholds	1,000	426	240	5	167	162	
817	35211		Storage Rights	557	237	134	3	93	90	
818	35301		Field Lines	2,209	941	530	11	369	359	
819	35302		Tributary Lines	2,637	1,123	633	13	440	428	
820	35400		Compressor Station Equipment	15,791	6,726	3,788	79	2,635	2,563	
821	35500		Meas & Reg. Equipment	5,107	2,175	1,225	25	852	829	
822	35600		Purification Equipment	20,726	8,828	4,971	103	3,458	3,365	
823										
824			Total Storage Plant	277,019	118,001	66,447	1,380	46,221	44,971	
825										
826			Transmission:							
827										
828	36510		Land & Land Rights	0	-	-	-	-	-	
829	36520		Rights of Way	7,376	3,436	1,854	42	1,070	974	
830	36602		Structures & Improvements	554	258	139	3	80	73	
831	36603		Other Structures	0	-	-	-	-	-	
832	36700		Mains Cathodic Protection	1,478	689	372	8	214	195	
833	36701		Mains - Steel	384,031	178,880	96,524	2,191	55,702	50,735	
834	36703		Mains - Anodes	5,118	2,384	1,286	29	742	676	
835	36900		Meas. & Reg. Equipment	35,793	16,672	8,996	204	5,192	4,729	
836	36901		Meas. & Reg. Equipment	40,624	18,922	10,211	232	5,892	5,367	
837										
838			Total Transmission Plant	474,974	221,240	119,382	2,709	68,892	62,750	
839										
840			Distribution:							
841										
842	37400		Land & Land Rights	0	-	-	-	-	-	
843	37401		Land	0	-	-	-	-	-	
844	37402		Land Rights	46,661	28,332	9,528	178	4,515	4,109	
845	37403		Land Other	0	-	-	-	-	-	
846	37500		Structures & Improvements	4,841	2,939	988	18	468	426	
847	37501		Structures & Improvements T.B.	1,437	873	293	5	139	127	
848	37502		Land Rights	555	337	113	2	54	49	
849	37503		Improvements	58	35	12	0	6	5	
850	37600		Mains Cathodic Protection	163,907	99,523	33,467	625	15,858	14,433	
851	37601		Mains - Steel	3,185,068	1,933,956	650,345	12,139	308,165	280,462	
852	37602		Mains - Plastic	3,221,563	1,956,116	657,797	12,278	311,696	283,676	
853	37603		Mains - Anodes	197,984	120,215	40,425	755	19,156	17,434	
854	37604		Mains - Leak Clamps	528,576	320,948	107,928	2,014	51,141	46,544	
855	37800		Meas & Reg. Sta. Equip - General	515,882	313,241	105,336	1,966	49,913	45,426	
856	37900		Meas & Reg. Sta. Equip - City Gate	98,422	59,761	20,096	375	9,523	8,667	
857	37905		Meas & Reg. Sta. Equipment T.b.	37,356	22,682	7,628	142	3,614	3,289	
858	38000		Services	4,632,274	4,116,093	511,141	207	3,046	1,787	
859	38100		Meters	2,443,291	1,566,881	820,355	2,300	33,881	19,874	
860	38200		Meter Installations	1,906,954	1,222,928	640,275	1,795	26,444	15,512	
861	38300		House Regulators	81,288	52,130	27,293	77	1,127	661	
862	38400		House Reg. Installations	11,081	7,106	3,720	10	154	90	
863	38500		Ind. Meas. & Reg. Sta. Equipment	91,283	-	90,392	37	539	316	
864	38600		Other Prop. On Cust. Prem	0	-	-	-	-	-	
865										
866			Total Distribution Plant	17,168,480	11,824,097	3,727,134	34,924	839,438	742,886	

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Customer/Demand Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

961									
962	General:								
963									
964	37400 Land & Land Rights	0	-	-	-	-	-	-	-
965	39000 Structures & Improvements	20,472	13,562	4,269	54	1,359	1,228		
966	36602 Structures & Improvements	0	-	-	-	-	-	-	-
967	37503 Improvements	0	-	-	-	-	-	-	-
968	39004 Air Conditioning Equipment	0	-	-	-	-	-	-	-
969	39009 Improvement to leased Premises	9,369	6,207	1,954	25	622	562		
970	39100 Office Furniture & Equipment	14,704	9,741	3,066	39	976	882		
971	39102 Remittance Processing Equip	0	-	-	-	-	-	-	-
972	39103 Office Machines	0	-	-	-	-	-	-	-
973	39200 Transportation Equipment	1,353	896	282	4	90	81		
974	39201 Trucks	0	-	-	-	-	-	-	-
975	39202 Trailers	0	-	-	-	-	-	-	-
976	39300 Stores Equipment	0	-	-	-	-	-	-	-
977	39400 Tools, Shop & Garage Equipment	317	210	66	1	21	19		
978	39600 Power Operated Equipment	0	-	-	-	-	-	-	-
979	39603 Ditchers	0	-	-	-	-	-	-	-
980	39604 Backhoes	0	-	-	-	-	-	-	-
981	39605 Welders	0	-	-	-	-	-	-	-
982	39700 Communication Equipment	1,374	910	287	4	91	82		
983	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-
984	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-	-	-
985	39705 Communication Equip. - Telemetering	0	-	-	-	-	-	-	-
986	39800 Miscellaneous Equipment	524	347	109	1	35	31		
987	39900 Other Tangible Property	0	-	-	-	-	-	-	-
988	39901 Other Tangible Property - Servers - H/W	323,762	214,481	67,509	856	21,499	19,418		
989	39902 Other Tangible Property - Servers - S/W	91,216	60,427	19,020	241	6,057	5,471		
990	39903 Other Tangible Property - Network - H/W	24,122	15,980	5,030	64	1,602	1,447		
991	39904 Other Tang. Property - CPU	0	-	-	-	-	-	-	-
992	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-	-
993	39906 Other Tang. Property - PC Hardware	50,012	33,131	10,428	132	3,321	3,000		
994	39907 Other Tang. Property - PC Software	6,318	4,185	1,317	17	420	379		
995	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-	-	-
996	39909 Other Tang. Property - Application Software	605,330	401,009	126,219	1,600	40,196	36,305		
997	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-	-	-
998									
999									
1000	Total General Plant	1,148,872	761,087	239,555	3,036	76,290	68,904		
1001									
1002	Shared Services Customer Support:								
1003									
1004	General:								
1005									
1006	37400 Land & Land Rights	0	-	-	-	-	-	-	-
1007	39001 Structures Frame	0	-	-	-	-	-	-	-
1008	36602 Structures & Improvements	24,993	16,557	5,211	66	1,660	1,499		
1009	37503 Improvements	0	-	-	-	-	-	-	-
1010	39004 Air Conditioning Equipment	0	-	-	-	-	-	-	-
1011	39009 Improvement to leased Premises	8,041	5,327	1,677	21	534	482		
1012	39100 Office Furniture & Equipment	10,560	6,996	2,202	28	701	633		
1013	39102 Remittance Processing Equip	0	-	-	-	-	-	-	-
1014	39103 Office Machines	0	-	-	-	-	-	-	-
1015	39200 Transportation Equipment	0	-	-	-	-	-	-	-
1016	39201 Trucks	0	-	-	-	-	-	-	-
1017	39202 Trailers	0	-	-	-	-	-	-	-
1018	39300 Stores Equipment	0	-	-	-	-	-	-	-
1019	39400 Tools, Shop & Garage Equipment	1,925	1,275	401	5	128	115		
1020	39600 Power Operated Equipment	5	3	1	0	0	0		
1021	39603 Ditchers	0	-	-	-	-	-	-	-
1022	39604 Backhoes	0	-	-	-	-	-	-	-
1023	39605 Welders	0	-	-	-	-	-	-	-
1024	39700 Communication Equipment	7,691	5,095	1,604	20	511	461		
1025	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-
1026	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-	-	-
1027	39705 Communication Equip. - Telemetering	0	-	-	-	-	-	-	-
1028	39800 Miscellaneous Equipment	1,266	839	264	3	84	76		
1029	39900 Other Tangible Property	1,117	740	233	3	74	67		
1030	39901 Other Tangible Property - Servers - H/W	75,219	49,830	15,684	199	4,995	4,511		
1031	39902 Other Tangible Property - Servers - S/W	13,048	8,644	2,721	34	866	783		
1032	39903 Other Tangible Property - Network - H/W	1,943	1,287	405	5	129	117		
1033	39904 Other Tang. Property - CPU	0	-	-	-	-	-	-	-
1034	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-	-
1035	39906 Other Tang. Property - PC Hardware	13,964	9,251	2,912	37	927	837		
1036	39907 Other Tang. Property - PC Software	9	6	2	0	1	1		
1037	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-	-	-
1038	39909 Other Tang. Property - Application Software	417,226	276,397	86,997	1,103	27,706	25,023		
1039	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-	-	-
1040									
1041									
1042	Total General Plant	577,007	382,246	120,313	1,525	38,316	34,606		
1043									
1044	TOTAL DEPRECIATION EXPENSE	20,604,447	13,941,375	4,472,606	46,107	1,132,778	1,011,580		

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Customer									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Taxes Other Than Income								
2									
3	Non Revenue Related:								
4	Payroll Related	7.2	Allocated O&M Expenses - Cust	133,236	110,111	22,339	53	462	271
5	Property Related	6.2	P, S, T & D Plant - Customer	4,876,994	3,990,382	854,960	1,299	19,131	11,222
6	DOT transmission User Tax	7.2	Allocated O&M Expenses - Cust	20,394	16,854	3,419	8	71	42
7	Other	7.2	Allocated O&M Expenses - Cust	12,063	9,969	2,023	5	42	25
8	Total Non Revenue Related:			5,042,687	4,127,317	882,741	1,364	19,706	11,560
9									
10	Revenue Related:								
11	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
12	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
13	Public Service Commission Assessment	99.0	-	0	-	-	-	-	-
14	Total Revenue Related:			0	-	-	-	-	-
15									
16	Total Taxes, Other Than Income			5,042,687	4,127,317	882,741	1,364	19,706	11,560
17									
18									
19	Interest Expense	19.2	Rate Base - Cust	5,915,027	4,921,890	959,478	1,370	20,352	11,938
20									
21	Amortization of Excess ADIT	20.2	Cost of Service - Cust	(1,821,710)	(1,497,611)	(312,659)	(544)	(6,890)	(4,007)

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Demand									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
20	Taxes Other Than Income								
21									
22	Non Revenue Related:								
23	Payroll Related	7.4	Allocated O&M Expenses - Demand	117,125	54,556	29,439	668	16,988	15,474
24	Property Related	6.4	P, S, T & D Plant - Demand	3,741,343	1,742,696	940,368	21,341	542,661	494,278
25	DOT transmission User Tax	7.4	Allocated O&M Expenses - Demand	17,928	8,351	4,506	102	2,600	2,368
26	Other	7.4	Allocated O&M Expenses - Demand	10,604	4,939	2,665	60	1,538	1,401
27	Total Non Revenue Related:			3,887,000	1,810,542	976,977	22,171	563,788	513,521
28									
29	Revenue Related:								
30	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
31	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
32	Public Service Commission Assessment	99.0	-	0	-	-	-	-	-
33	Total Revenue Related:			0	-	-	-	-	-
34									
35	Total Taxes, Other Than Income			3,887,000	1,810,542	976,977	22,171	563,788	513,521
36									
37									
38	Interest Expense	19.4	Rate Base - Demand	4,739,400	2,207,585	1,191,224	27,033	687,424	626,134
39									
40	Amortization of Excess ADIT	20.4	Cost of Service - Demand	(1,388,004)	(647,122)	(348,556)	(7,915)	(201,161)	(183,250)

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Commodity									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
39	Taxes Other Than Income								
40									
41	Non Revenue Related:								
42	Payroll Related	7.6	Allocated O&M Expenses - Comm	699,610	414,851	273,352	8,024	1,622	1,761
43	Property Related	6.6	P, S, T & D Plant - Commodity	85,899	33,169	19,618	366	16,205	16,541
44	DOT transmission User Tax	7.6	Allocated O&M Expenses - Comm	107,085	63,499	41,840	1,228	248	270
45	Other	7.6	Allocated O&M Expenses - Comm	63,341	37,560	24,749	726	147	159
46	Total Non Revenue Related:			955,935	549,078	359,559	10,344	18,223	18,731
47									
48	Revenue Related:								
49	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
50	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
51	Public Service Commission Assessment	1.0	Mcf	346,934	106,536	70,169	2,831	78,670	88,727
52	Total Revenue Related:			346,934	106,536	70,169	2,831	78,670	88,727
53									
54	Total Taxes, Other Than Income			1,302,869	655,615	429,728	13,175	96,893	107,458
55									
56									
57	Interest Expense	19.6	Rate Base - Comm	(157,770)	(153,737)	(103,565)	(2,922)	48,953	53,501
58									
59	Amortization of Excess ADIT	20.6	Cost of Service - Comm	(2,197,026)	(1,289,468)	(849,126)	(24,947)	(16,026)	(17,460)

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Total Taxes Other									
Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible	
58	Taxes Other Than Income								
59									
60	Non Revenue Related:								
61	Payroll Related		949,971	579,518	325,130	8,744	19,073	17,506	
62	Property Related		8,704,237	5,766,247	1,814,945	23,005	577,998	522,042	
63	DOT transmission User Tax		145,406	88,703	49,766	1,338	2,919	2,680	
64	Other		86,008	52,468	29,436	792	1,727	1,585	
65	Total Non Revenue Related:		9,885,622	6,486,936	2,219,277	33,880	601,717	543,812	
66									
67	Revenue Related:								
68	State Gross Receipts - Tax		0	-	-	-	-	-	
69	Con Local Gross Receipts - Tax		0	-	-	-	-	-	
70	Public Service Commission Assessment		346,934	106,536	70,169	2,831	78,670	88,727	
71	Total Revenue Related:		346,934	106,536	70,169	2,831	78,670	88,727	
72									
73	Total Taxes, Other Than Income		10,232,556	6,593,473	2,289,446	36,711	680,387	632,539	
74									
75									
76	Interest Expense		10,496,657	6,975,737	2,047,137	25,481	756,729	691,574	
77									
78	Amortization of Excess ADIT		(5,406,740)	(3,434,201)	(1,510,341)	(33,405)	(224,076)	(204,716)	

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Customer/Demand Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF REVENUES

Total Revenues									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Schedule Revenue:								
2									
3	Base Revenues	Input		91,348,195	53,802,736	22,138,548	262,401	8,056,168	7,088,342
4	Base Revenue Increase	Input		0	-	-	-	-	-
5	Gas Costs	Input		77,870,753	46,393,776	30,579,531	897,447	-	-
6	Rider FF and Rider Tax	Input		0	-	-	-	-	-
7									
8	Total Rate Schedule Revenue			169,218,949	100,196,512	52,718,079	1,159,847	8,056,168	7,088,342
9									
10	Other Revenue:								
11									
12	Forfeited Discounts	18.6	Total Rate Schedule Revenues	1,300,280	769,911	405,086	8,912	61,904	54,467
13	Misc. Service Revenues	18.6	Total Rate Schedule Revenues	234,286	138,723	72,989	1,606	11,154	9,814
14	NTB	18.2	Base Revenues	(4)	(2)	(1)	(0)	(0)	(0)
15	Other Gas Revenue	18.2	Base Revenues	2,713,412	1,598,159	657,605	7,794	239,301	210,552
16									
17	Total Non-Rate Revenue			4,247,974	2,506,792	1,135,679	18,312	312,358	274,833
18									
19	TOTAL REVENUE			173,466,923	102,703,304	53,853,758	1,178,160	8,368,527	7,363,175

Atmos Energy Corporation, Kentucky/Mid-States Division						
Class Cost of Service - Customer/Demand Study						
Forecasted Test Period: Twelve Months Ended December 31, 2022						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
	Input	Values	255,402,252	85,421,465	169,980,788	0
4.0	Mains (Minimum System)	%	100.0000%	33.4459%	66.5541%	0.0000%
	Internally Generated	Values	519,263,016	271,534,808	247,728,209	0
4.1	Mains & Services	%	100.0000%	52.2923%	47.7077%	0.0000%
	Internally Generated	Values	819,168,998	458,981,372	352,103,522	8,084,103
5.4	P, S, T & D Plant	%	100.0000%	56.0301%	42.9830%	0.9869%
	Internally Generated	Values	682,726,149	376,153,858	301,152,010	5,420,281
5.7	Net Plant	%	100.0000%	55.0959%	44.1102%	0.7939%
	Internally Generated	Values	106,921,091	14,996,029	13,182,608	78,742,455
9.1	Allocated O&M Expenses	%	100.0000%	14.0253%	12.3293%	73.6454%
	Internally Generated	Values	7,770,585	3,290,390	4,311,601	168,593
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	42.3442%	55.4862%	2.1696%
	Internally Generated	Values	403,769,688	135,044,221	268,725,468	-
12.0	Composite of Accts. 374-379	%	100.0000%	33.4459%	66.5541%	0.0000%
	Internally Generated	Values	596,130,007	335,928,403	269,161,764	(8,960,160)
13.0	Rate Base	%	100.0000%	56.3515%	45.1515%	-1.5031%
	Internally Generated	Values	10,850,503	5,513,753	5,136,575	200,176
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	50.8156%	47.3395%	1.8449%
	Internally Generated	Values	195,265,322	65,791,366	50,128,000	79,345,955
18.0	Total Cost of Service at Equalized ROR	%	100.0000%	33.6933%	25.6717%	40.6349%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
SUMMARY OF RESULTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1							
2							
3							
4							
5							
6							
7							
8	Operating Revenues	173,466,923	102,703,304	53,853,758	1,178,160	8,368,527	7,363,175
9							
10	Operating Expenses:						
11							
12	Operating & Maintenance	106,921,091	62,550,337	37,486,298	1,020,017	3,060,434	2,804,005
13	Depreciation & Amortization	20,604,447	12,593,479	4,922,149	64,150	1,593,115	1,431,553
14	Taxes Other Than Income	10,232,556	5,862,228	2,533,327	46,500	930,123	860,378
15							
16	Total Operating Expenses	137,758,094	81,006,044	44,941,774	1,130,667	5,583,672	5,095,937
17							
18	Income Before Taxes	35,708,829	21,697,260	8,911,984	47,493	2,784,854	2,267,238
19							
20	Interest Expense	10,496,657	6,035,958	2,360,567	38,061	1,077,684	984,387
21							
22	Income Taxes:						
23							
24	State Income Taxes	5.00% 1,260,609	783,065	327,571	472	85,359	64,143
25	Federal Income Taxes	21.00% 5,029,828	3,124,430	1,307,008	1,882	340,580	255,929
26	Total Deferred Income Taxes	0	0	0	0	0	0
27	Amortization of ITC	0	0	0	0	0	0
28	Total Income Taxes	6,290,437	3,907,495	1,634,579	2,353	425,939	320,071
29							
30	Net Income	29,418,392	17,789,765	7,277,405	45,140	2,358,915	1,947,167
31							
32	Total Rate Base	596,130,007	342,796,358	134,062,166	2,161,572	61,204,234	55,905,677
33							
34	Rate of Return	4.9349%	5.1896%	5.4284%	2.0883%	3.8542%	3.4830%
35	Relative Rate of Return	1.00	1.05	1.10	0.42	0.78	0.71
36							
37	Equalized ROR:						
38							
39	Net Income Increase	16,245,180	8,468,444	2,991,760	120,437	2,329,330	2,335,209
40	Uncollectibles/PSC Fees Increase	0.7000% 152,589	79,543	28,101	1,131	21,879	21,934
41	Income Taxes	5,400,630	2,815,292	994,596	40,039	774,374	776,329
42	Gross Revenue After Increase	195,265,322	114,066,583	57,868,215	1,339,766	11,494,110	10,496,648
43	Revenue Deficiency	21,798,399	11,363,279	4,014,457	161,607	3,125,584	3,133,472
44	Rate of Return	7.6600%	7.6600%	7.6600%	7.6600%	7.6600%	7.6600%
45	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00	1.00
46	Percent Increase	12.5663%	11.0642%	7.4544%	13.7169%	37.3493%	42.5560%
47							
48	Proposed Rate Levels:						
49							
50	Net Income Increase	16,243,798	9,788,294	4,125,628	59,039	1,176,030	1,094,807
51	Uncollectibles/PSC Fees Increase	152,576	91,940	38,751	555	11,046	10,283
52	Income Taxes	5,400,170	3,254,070	1,371,545	19,627	390,965	363,963
53	Gross Revenue After Increase	195,263,467	115,837,608	59,389,682	1,257,380	9,946,568	8,832,229
54	Revenue Deficiency	21,796,544	13,134,304	5,535,924	79,221	1,578,041	1,469,054
55	Rate of Return	7.6598%	8.0450%	8.5058%	4.8196%	5.7757%	5.4413%
56	Relative Rate of Return	1.00	1.05	1.11	0.63	0.75	0.71
57	Percent Increase	12.5652%	12.7886%	10.2796%	6.7241%	18.8569%	19.9514%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
SUMMARY OF CUSTOMER COSTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	209,685,489	167,350,273	40,560,940	72,168	1,072,815	629,292
2							
3	Return @ Realized ROR	10,347,759	8,565,677	2,234,346	(18,082)	(179,719)	(254,463)
4	O&M Expenses	8,667,484	6,769,878	1,815,971	5,636	47,892	28,107
5	Depreciation Expense	10,158,229	7,740,835	2,300,334	4,804	70,753	41,503
6	Taxes, Other	3,313,054	2,590,418	691,887	1,287	18,569	10,892
7							
8	Interest Expense	3,692,142	2,946,704	714,197	1,271	18,890	11,081
9							
10	Income Taxes:						
11							
12	State Income Taxes	443,412	374,349	101,276	(1,289)	(13,232)	(17,691)
13	Federal Income Taxes	1,769,215	1,493,651	404,090	(5,144)	(52,795)	(70,588)
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	2,212,627	1,868,000	505,366	(6,434)	(66,027)	(88,279)
18							
19	Total Customer-Related Costs @ Realized ROR	34,699,154	27,534,809	7,547,905	(12,789)	(108,532)	(262,240)
20	Total Customers	181,046	160,872	19,977	8	119	70
21	Customer Costs (\$/customer/month)		\$ 14.26	\$ 31.49	\$ (131.85)	\$ (75.97)	\$ (312.94)
22							
23							
24	Incremental Return @ Equalized ROR	5,714,154	4,253,358	872,623	23,610	261,897	302,667
25	Incremental Income Taxes	1,899,642	1,414,008	290,099	7,849	87,066	100,620
26	Incremental Uncollectibles/PSC Fees Increase	53,672	39,951	8,196	222	2,460	2,843
27							
28	Total Customer-Related Costs @ Equalized ROR	42,366,622	33,242,125	8,718,823	18,892	242,891	143,890
29	Customers	181,046	160,872	19,977	8	119	70
30	Dollars/Customer/Month	\$ 19.50	\$ 17.22	\$ 36.37	\$ 194.76	\$ 170.02	\$ 171.71
31							
32							
33	Incremental Return @ Proposed Rates	5,713,668	4,717,499	1,271,470	2,015	(143,723)	(133,594)
34	Incremental Income Taxes	1,899,480	1,568,309	422,694	670	(47,780)	(44,413)
35	Incremental Uncollectibles/PSC Fees Increase	53,668	44,311	11,943	19	(1,350)	(1,255)
36							
37	Total Customer-Related Costs @ Proposed Rates	42,365,970	33,864,928	9,254,012	(10,085)	(301,385)	(441,501)
38	Customers	181,046	160,872	19,977	8	119	70
39	Dollars/Customer/Month	\$ 19.50	\$ 17.54	\$ 38.60	\$ (103.97)	\$ (210.96)	\$ (526.85)

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand-Only Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

SUMMARY OF DEMAND COSTS

		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	395,404,678	184,177,172	99,382,944	2,255,379	57,351,260	52,237,924
2							
3	Return @ Realized ROR	19,512,807	9,668,081	5,343,259	70,487	2,391,494	2,039,485
4	O&M Expenses	19,511,152	9,088,180	4,904,028	111,291	2,829,985	2,577,668
5	Depreciation Expense	10,281,221	4,788,932	2,584,132	58,644	1,491,234	1,358,278
6	Taxes, Other	5,616,634	2,616,195	1,411,712	32,037	814,662	742,028
7							
8	Interest Expense	6,962,286	3,242,992	1,749,935	39,713	1,009,841	919,805
9							
10	Income Taxes:						
11							
12	State Income Taxes	836,144	428,054	239,395	2,050	92,049	74,596
13	Federal Income Taxes	3,336,215	1,707,935	955,188	8,181	367,275	297,636
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	4,172,359	2,135,989	1,194,583	10,231	459,324	372,232
18							
19	Total Demand-Related Costs @ Realized ROR	59,094,172	28,297,377	15,437,715	282,690	7,986,699	7,089,691
20							
21							
22	Incremental Return @ Equalized ROR	10,775,200	4,439,894	2,269,476	102,275	2,001,613	1,961,942
23	Incremental Income Taxes	3,582,162	1,476,021	754,476	34,001	665,426	652,238
24	Incremental Uncollectibles/PSC Fees Increase	101,210	41,703	21,317	961	18,801	18,428
25							
26	Total Demand-Related Costs @ Equalized ROR	73,552,744	34,254,996	18,482,984	419,926	10,672,539	9,722,298
27							
28							
29	Incremental Return @ Proposed Rates	10,774,284	5,315,433	3,021,531	61,548	1,236,606	1,139,165
30	Incremental Income Taxes	3,581,857	1,767,089	1,004,493	20,461	411,104	378,710
31	Incremental Uncollectibles/PSC Fees Increase	101,201	49,927	28,381	578	11,615	10,700
32							
33	Total Demand-Related Costs @ Proposed Rates	73,551,514	35,429,826	19,492,120	365,278	9,646,024	8,618,266

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand-Only Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

SUMMARY OF COMMODITY COSTS

	Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1 Rate Base	(8,960,160)	(8,731,087)	(5,881,718)	(165,974)	2,780,159	3,038,461
2						
3 Return @ Realized ROR	(442,175)	(430,870)	(290,257)	(8,191)	137,198	149,945
4 O&M Expenses	78,742,455	46,692,279	30,766,298	903,090	182,557	198,230
5 Depreciation Expense	164,997	63,712	37,682	702	31,128	31,772
6 Taxes, Other	1,302,869	655,615	429,728	13,175	96,893	107,458
7						
8 Interest Expense	(157,770)	(153,737)	(103,565)	(2,922)	48,953	53,501
9						
10 Income Taxes:						
11						
12 State Income Taxes	(18,948)	(18,463)	(12,438)	(351)	5,879	6,425
13 Federal Income Taxes	(75,601)	(73,668)	(49,627)	(1,400)	23,458	25,637
14 Deferred Income Taxes	0	0	0	0	0	0
15 Amortization of ITC	0	0	0	0	0	0
16						
17 Total Income Taxes	(94,549)	(92,132)	(62,065)	(1,751)	29,337	32,062
18						
19 Total Commodity-Related Costs	79,673,597	46,888,604	30,881,388	907,026	477,112	519,467
20 Total Throughput	32,625,408	10,018,608	6,598,653	266,268	7,398,080	8,343,799
21 Commodity Costs (\$/Mcf)		\$ 4.68015	\$ 4.67995	\$ 3.40644	\$ 0.06449	\$ 0.06
22						
23						
24 Incremental Return @ Equalized ROR	(244,174)	(237,931)	(160,283)	(4,523)	75,762	82,801
25 Incremental Income Taxes	(81,174)	(79,099)	(53,285)	(1,504)	25,187	27,527
26 Incremental Uncollectibles/PSC Fees Increase	(2,293)	(2,235)	(1,506)	(42)	712	778
27						
28 Total Commodity-Related Costs @ Equalized ROR	79,345,955	46,569,339	30,666,314	900,957	578,773	630,573
29 Total Throughput	32,625,408	10,018,608	6,598,653	266,268	7,398,080	8,343,799
30 Commodity Costs (\$/Mcf)	\$ 2.43	\$ 4.65	\$ 4.65	\$ 3.38	\$ 0.08	\$ 0.08
31						
32						
33 Incremental Return @ Proposed Rates	(244,153)	(257,761)	(177,317)	(3,600)	93,088	101,436
34 Incremental Income Taxes	(81,168)	(85,691)	(58,948)	(1,197)	30,947	33,722
35 Incremental Uncollectibles/PSC Fees Increase	(2,293)	(2,421)	(1,666)	(34)	874	953
36						
37 Total Commodity-Related Costs @ Proposed Rates	79,345,983	46,542,730	30,643,457	902,196	602,022	655,578
38 Total Throughput	32,625,408	10,018,608	6,598,653	266,268	7,398,080	8,343,799
39 Commodity Costs (\$/Mcf)	\$ 2.43	\$ 4.65	\$ 4.64	\$ 3.39	\$ 0.08	\$ 0.08

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
TOTAL COST OF SERVICE							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	596,130,007	342,796,358	134,062,166	2,161,572	61,204,234	55,905,677
2							
3	Return @ Realized ROR	29,418,392	17,802,888	7,287,349	44,215	2,348,973	1,934,966
4	O&M Expenses	106,921,091	62,550,337	37,486,298	1,020,017	3,060,434	2,804,005
5	Depreciation Expense	20,604,447	12,593,479	4,922,149	64,150	1,593,115	1,431,553
6	Taxes, Other	10,232,556	5,862,228	2,533,327	46,500	930,123	860,378
7							
8	Interest Expense	10,496,657	6,035,958	2,360,567	38,061	1,077,684	984,387
9							
10	Income Taxes:						
11							
12	State Income Taxes	1,260,609	783,939	328,233	410	84,696	63,330
13	Federal Income Taxes	5,029,828	3,127,918	1,309,651	1,636	337,938	252,686
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	6,290,437	3,911,858	1,637,884	2,046	422,634	316,015
18							
19	Total Cost of Service @ Realized ROR	173,466,923	102,720,790	53,867,007	1,176,927	8,355,279	7,346,919
20							
21							
22	Incremental Return @ Equalized ROR	16,245,180	8,455,320	2,981,816	121,362	2,339,272	2,347,410
23	Incremental Income Taxes	5,400,630	2,810,929	991,290	40,346	777,679	780,385
24	Incremental Uncollectibles/PSC Fees Increase	152,589	79,420	28,008	1,140	21,972	22,049
25							
26	Total Cost of Service @ Equalized ROR	195,265,322	114,066,459	57,868,121	1,339,775	11,494,204	10,496,762
27							
28							
29	Incremental Return @ Proposed Rates	16,243,798	9,775,171	4,115,684	59,964	1,185,972	1,107,008
30	Incremental Income Taxes	5,400,170	3,249,707	1,368,239	19,935	394,270	368,019
31	Incremental Uncollectibles/PSC Fees Increase	152,576	91,817	38,658	563	11,140	10,398
32							
33	Total Cost of Service @ Proposed Rates	195,263,467	115,837,485	59,389,589	1,257,389	9,946,661	8,832,343

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand-Only Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
180		Shared Services General Office:						
181								
182		General:						
183								
184	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
185	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
186	36602	Structures & Improvements	675,016	5.4	P, S, T & D Plant	249,502	418,853	6,662
187	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
188	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
189	39009	Improvement to leased Premises	492,807	5.4	P, S, T & D Plant	182,153	305,791	4,863
190	39100	Office Furniture & Equipment	370,206	5.4	P, S, T & D Plant	136,837	229,716	3,653
191	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
192	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
193	39200	Transportation Equipment	16,206	5.4	P, S, T & D Plant	5,990	10,056	160
194	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
195	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
196	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
197	39400	Tools, Shop & Garage Equipment	3,782	5.4	P, S, T & D Plant	1,398	2,347	37
198	39500	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
199	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
200	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
201	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
202	39700	Communication Equipment	20,434	5.4	P, S, T & D Plant	7,553	12,680	202
203	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
204	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
205	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
206	39800	Miscellaneous Equipment	7,238	5.4	P, S, T & D Plant	2,675	4,491	71
207	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
208	39901	Other Tangible Property - Servers - H/W	2,399,541	5.4	P, S, T & D Plant	886,925	1,488,935	23,680
209	39902	Other Tangible Property - Servers - S/W	1,018,582	5.4	P, S, T & D Plant	376,491	632,039	10,052
210	39903	Other Tangible Property - Network - H/W	232,603	5.4	P, S, T & D Plant	85,976	144,332	2,295
211	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
212	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
213	39906	Other Tang. Property - PC Hardware	276,684	5.4	P, S, T & D Plant	102,269	171,685	2,730
214	39907	Other Tang. Property - PC Software	58,772	5.4	P, S, T & D Plant	21,724	36,469	580
215	39908	Other Tang. Property - Mainframe S/W	5,067,813	5.4	P, S, T & D Plant	1,873,180	3,144,621	50,013
216	39909	Other Tang. Property - Application Software	1,924,534	5.4	P, S, T & D Plant	711,352	1,194,190	18,993
217	39931	Other Tang. Property - ALGN	1,047,173	5.4	P, S, T & D Plant	387,059	649,780	10,334
218								
219		Total General Plant	13,611,391			5,031,082	8,445,983	134,326
220								
221		CWIP w/o AFUDC	-	5.4	P, S, T & D Plant	-	-	-
222								
223		Shared Services Customer Support:						
224								
225		General:						
226								
227	37400	Land & Land Rights	206,495	5.4	P, S, T & D Plant	76,325	128,132	2,038
228	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
229	36602	Structures & Improvements	1,050,010	5.4	P, S, T & D Plant	388,108	651,540	10,362
230	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
231	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
232	39009	Improvement to leased Premises	156,752	5.4	P, S, T & D Plant	57,939	97,266	1,547
233	39100	Office Furniture & Equipment	160,006	5.4	P, S, T & D Plant	59,142	99,285	1,579
234	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
235	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
236	39200	Transportation Equipment	2,387	5.4	P, S, T & D Plant	882	1,481	24
237	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
238	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
239	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
240	39400	Tools, Shop & Garage Equipment	14,763	5.4	P, S, T & D Plant	5,457	9,161	146
241	39510	Laboratory Equip	586	5.4	P, S, T & D Plant	217	364	6
242	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
243	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
244	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
245	39700	Communication Equipment	114,448	5.4	P, S, T & D Plant	42,302	71,016	1,129
246	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
247	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
248	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
249	39800	Miscellaneous Equipment	17,486	5.4	P, S, T & D Plant	6,463	10,850	173
250	39900	Other Tangible Property	7,464	5.4	P, S, T & D Plant	2,759	4,632	74
251	39901	Other Tangible Property - Servers - H/W	565,238	5.4	P, S, T & D Plant	208,925	350,735	5,578
252	39902	Other Tangible Property - Servers - S/W	122,746	5.4	P, S, T & D Plant	45,370	76,165	1,211
253	39903	Other Tangible Property - Network - H/W	18,789	5.4	P, S, T & D Plant	6,945	11,659	185
254	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
255	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
256	39906	Other Tang. Property - PC Hardware	76,970	5.4	P, S, T & D Plant	28,450	47,761	760
257	39907	Other Tang. Property - PC Software	82	5.4	P, S, T & D Plant	30	51	1
258	39908	Other Tang. Property - Mainframe S/W	5,523,921	5.4	P, S, T & D Plant	2,041,768	3,427,639	54,514
259	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
260	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
261								
262		Total General Plant	8,038,142			2,971,082	4,987,735	79,326
263								
264		CWIP w/o AFUDC	-	5.4	P, S, T & D Plant	-	-	-
265								
266		TOTAL PLANT IN SERVICE	869,694,856			321,459,156	539,652,974	8,582,726
267								
268		TOTAL CWIP W/O AFUDC	0			0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand-Only Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
178		Shared Services General Office:						
179								
180		General:						
181								
182	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
183	39000	Structures & Improvements	125,903	5.4	P, S, T & D Plant	46,537	78,124	1,242
184	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
185	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
186	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
187	39009	Improvement to leased Premises	488,294	5.4	P, S, T & D Plant	180,485	302,990	4,819
188	39100	Office Furniture & Equipment	148,765	5.4	P, S, T & D Plant	54,987	92,310	1,468
189	39102	Remittance Processing Equip	0	5.4	P, S, T & D Plant	0	0	0
190	39103	Office Machines	0	5.4	P, S, T & D Plant	0	0	0
191	39200	Transportation Equipment	4,639	5.4	P, S, T & D Plant	1,715	2,879	46
192	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
193	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
194	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
195	39400	Tools, Shop & Garage Equipment	2,845	5.4	P, S, T & D Plant	1,052	1,766	28
196	39500	39500-Laboratory Equipment	-	5.4	P, S, T & D Plant	-	-	-
197	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
198	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
199	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
200	39700	Communication Equipment	1,678	5.4	P, S, T & D Plant	620	1,041	17
201	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
202	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
203	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
204	39800	Miscellaneous Equipment	3,471	5.4	P, S, T & D Plant	1,283	2,154	34
205	39900	Other Tangible Property	(0)	5.4	P, S, T & D Plant	(0)	(0)	(0)
206	39901	Other Tangible Property - Servers - H/W	362,954	5.4	P, S, T & D Plant	134,156	225,216	3,582
207	39902	Other Tangible Property - Servers - S/W	540,488	5.4	P, S, T & D Plant	199,777	335,377	5,334
208	39903	Other Tangible Property - Network - H/W	68,930	5.4	P, S, T & D Plant	25,478	42,772	680
209	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
210	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
211	39906	Other Tang. Property - PC Hardware	39,802	5.4	P, S, T & D Plant	14,712	24,698	393
212	39907	Other Tang. Property - PC Software	14,806	5.4	P, S, T & D Plant	5,472	9,187	146
213	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
214	39909	Other Tang. Property - Application Software	3,872,105	5.4	P, S, T & D Plant	1,431,219	2,402,674	38,213
215	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
216		Retirement Work in Progress	-	5.4	P, S, T & D Plant	-	-	-
217								
218		Total General Plant	5,674,680			2,097,492	3,521,187	56,002
219								
220		Shared Services Customer Support:						
221								
222		General:						
223								
224	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
225	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
226	36602	Structures & Improvements	297,392	5.4	P, S, T & D Plant	109,923	184,534	2,935
227	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
228	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
229	39009	Improvement to leased Premises	116,144	5.4	P, S, T & D Plant	42,929	72,068	1,146
230	39100	Office Furniture & Equipment	73,903	5.4	P, S, T & D Plant	27,316	45,857	729
231	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
232	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
233	39200	Transportation Equipment	2,397	5.4	P, S, T & D Plant	886	1,487	24
234	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
235	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
236	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
237	39400	Tools, Shop & Garage Equipment	7,267	5.4	P, S, T & D Plant	2,686	4,509	72
238	39500	Laboratory Equipment	589	5.4	P, S, T & D Plant	218	365	6
239	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
240	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
241	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
242	39700	Communication Equipment	87,674	5.4	P, S, T & D Plant	32,406	54,402	865
243	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
244	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
245	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
246	39800	Miscellaneous Equipment	6,469	5.4	P, S, T & D Plant	2,391	4,014	64
247	39900	Other Tangible Property	(8,573)	5.4	P, S, T & D Plant	(3,169)	(5,320)	(85)
248	39901	Other Tangible Property - Servers - H/W	419,092	5.4	P, S, T & D Plant	154,906	260,050	4,136
249	39902	Other Tangible Property - Servers - S/W	107,143	5.4	P, S, T & D Plant	39,602	66,483	1,057
250	39903	Other Tangible Property - Network - H/W	11,907	5.4	P, S, T & D Plant	4,401	7,388	118
251	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
252	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
253	39906	Other Tang. Property - PC Hardware	1,262	5.4	P, S, T & D Plant	466	783	12
254	39907	Other Tang. Property - PC Software	(3,859)	5.4	P, S, T & D Plant	(1,426)	(2,395)	(38)
255	39908	Other Tang. Property - Mainframe S/W	3,010,873	5.4	P, S, T & D Plant	1,112,888	1,868,272	29,713
256	39909	Other Tang. Property - Application Software	5,909	5.4	P, S, T & D Plant	2,184	3,666	58
257	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
258		Retirement Work in Progress	-	5.4	P, S, T & D Plant	-	-	-
259								
260		Total General Plant	4,135,587			1,528,608	2,566,166	40,813
261								
262		TOTAL RESERVE FOR DEPRECIATION	186,968,707			86,597,809	97,208,452	3,162,445

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand-Only Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

CLASSIFICATION OF OTHER RATE BASE

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
Rate Base Additions:						
Materials and Supplies - KY Direct	(537,429)	9.1	Allocated O&M Expenses	(43,566)	(98,071)	(395,792)
Materials and Supplies - KY Mid-States GO	752,715	9.1	Allocated O&M Expenses	61,018	137,357	554,340
Materials and Supplies - Shared Services GO	0	9.1	Allocated O&M Expenses	-	-	-
Materials and Supplies - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
Gas Storage Inventory	8,401,855	3.0	Commodity	-	-	8,401,855
Prepayments - KY Direct	0	9.1	Allocated O&M Expenses	-	-	-
Prepayments - KY Mid-States GO	0	9.1	Allocated O&M Expenses	-	-	-
Prepayments - Shared Services GO	0	9.1	Allocated O&M Expenses	-	-	-
Prepayments - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
Cash Working Capital	(3,062,527)	9.1	Allocated O&M Expenses	(248,262)	(558,855)	(2,255,410)
Regulatory Assets/Liabilities	(27,397,198)	9.1	Allocated O&M Expenses	(2,220,935)	(4,999,490)	(20,176,773)
Total Rate Base Additions	(21,842,583)			(2,451,745)	(5,519,059)	(13,871,780)
Rate Base Deductions:						
Customer Advances - KY Direct	(683,775)	1.0	Customer	(683,775)	-	-
Customer Advances - KY Mid-States GO	0	1.0	Customer	-	-	-
Customer Advances - Shared Services GO	0	1.0	Customer	-	-	-
Customer Advances - Shared Services CS	0	1.0	Customer	-	-	-
ADIT - KY Direct	(99,664,910)	5.7	Net Plant	(34,285,248)	(64,588,406)	(791,257)
ADIT - KY Mid-States GO	50,435,676	5.7	Net Plant	17,350,135	32,685,123	400,418
ADIT - Shared Services GO	(634,420)	5.7	Net Plant	(218,244)	(411,139)	(5,037)
ADIT - Shared Services CS	(2,334,923)	5.7	Net Plant	(803,226)	(1,513,160)	(18,537)
Change in Net Operating Loss Carryforward	(11,871,206)	5.7	Net Plant	(4,083,757)	(7,693,202)	(94,248)
Total Rate Base Deductions	(64,753,559)			(22,724,114)	(41,520,784)	(508,661)
TOTAL OTHER RB	(86,596,142)			(25,175,859)	(47,039,843)	(14,380,441)
Interest on Customer Deposits	0	1.0	Customer	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand-Only Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
90		Distribution:						
91		Operation						
92	8700	Supervision and Engineering	1,066,179	10.0	Composite of Accts. 871-879 & 886-893	154,174	888,874	23,132
93	8710	Distribution Load Dispatching	398	3.0	Commodity	-	-	398
94	8711	Odorization	108,130	3.0	Commodity	-	-	108,130
94	Accts. 376 & 377	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-
95	8740	Mains & Services	5,954,353	12.0	Composite of Accts. 374-379	-	5,954,353	-
96	8750	Measuring and Regulating Station Exp. - Gen	501,120	12.0	Composite of Accts. 374-379	-	501,120	-
97	8760	Measuring and Regulating Station Exp. - Ind.	27,244	1.0	Customer	27,244	-	-
98	8770	Measuring and Regulating Sta. Exp. - City Gate	3,529	12.0	Composite of Accts. 374-379	-	3,529	-
99	8780	Meters and House Regulator Expense	1,085,247	1.0	Customer	1,085,247	-	-
100	8790	Customer Installations Expense	0	1.0	Customer	-	-	-
101	8800	Other Expense	1,763	10.0	Composite of Accts. 871-879 & 886-893	255	1,470	38
102	8810	Rents	360,992	10.0	Composite of Accts. 871-879 & 886-893	52,201	300,959	7,832
103		Maintenance						
104	8850	Maintenance Supervision and Engineering	180	10.0	Composite of Accts. 871-879 & 886-893	26	150	4
105	8860	Maintenance of Structures and Improvements	0	12.0	Composite of Accts. 374-379	-	-	-
106	8870	Maintenance of Mains	18,047	12.0	Composite of Accts. 374-379	-	18,047	-
107	8890	Maintenance of compressor station equipment	60,065	3.0	Commodity	-	-	60,065
108	8900	Maint. of Measuring and Regulating Station Equip. - General	0	12.0	Composite of Accts. 374-379	-	-	-
109	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	2,164	1.0	Customer	2,164	-	-
110	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	1,287	12.0	Composite of Accts. 374-379	-	1,287	-
111	8930	Maintenance of Services	8,087	1.0	Customer	8,087	-	-
112	8940	Maintenance of Meters and House Regulators	913	1.0	Customer	913	-	-
113	8950	Maintenance of Other Equipment	0	10.0	Composite of Accts. 871-879 & 886-893	-	-	-
114		Total Distribution	9,199,699			1,330,311	7,669,789	199,600
115		Customer Accounts:						
116	9010	Supervision	0	1.0	Customer	-	-	-
117	9020	Meter Reading Expense	928,105	1.0	Customer	928,105	-	-
119	9030	Customer Records and Collection Expenses	1,107,950	1.0	Customer	1,107,950	-	-
120	9040	Uncollectible Accounts	363,458	1.0	Customer	363,458	-	-
121	9050	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-
122		Total Customer Accounts	2,399,513			2,399,513	0	0
123		Customer Service and Information:						
124	9070	Supervision	0	1.0	Customer	-	-	-
126	9080	Customer Assistance Expenses	0	1.0	Customer	-	-	-
127	9090	Informational and Instructional Advertising Expenses	175,015	1.0	Customer	175,015	-	-
128	9100	Miscellaneous Customer Service and Informational Expenses	116	1.0	Customer	116	-	-
129		Total Customer Service and Information	175,131			175,131	0	0
130		Sales:						
131								
132	9110	Supervision	0	1.0	Customer	-	-	-
133	9120	Demonstrating and Selling Expenses	0	1.0	Customer	-	-	-
134	9130	Advertising Expenses	0	1.0	Customer	-	-	-
135	9160	Miscellaneous Sales Expenses	155,125	1.0	Customer	155,125	-	-
136		Total Sales	155,125			155,125	0	0
137		Administrative & General:						
138		Operation						
140	9200	Administrative and General Salaries	(1,256,557)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(339,719)	(893,657)	(23,182)
141	9210	Office Supplies and Expenses	8,473	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	2,291	6,026	156
142	9220	Administrative Expenses Transferred - Customer Support	-	1.0	Customer	-	-	-
143	9220	Administrative Expenses Transferred - General	15,463,673	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	4,180,709	10,997,682	285,282
144	9230	Outside Services Employed	257,302	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	69,563	182,992	4,747
145	9240	Property Insurance	72,573	5.7	Net Plant	24,966	47,032	576
146	9250	Injuries and Damages	65,994	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	17,842	46,935	1,217
147	9260	Employee Pensions and Benefits	1,277,248	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	345,313	908,372	23,563
148	9270	Franchise Requirements	1,091	1.0	Customer	1,091	-	-
149	9280	Regulatory Commission Expenses	319,870	1.0	Customer	319,870	-	-
150	930.1	General Advertising Expenses	-	1.0	Customer	-	-	-
151	930.2	Miscellaneous General Expense	(55,268)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(14,942)	(39,306)	(1,020)
152	9310	Rents	1,560	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	422	1,109	29
153		Maintenance						
154	9320	Maintenance of General Plant	0	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	-	-	-
155		Total A&G	16,155,959			4,607,405	11,257,184	291,370
156								
157		TOTAL O&M EXPENSE	106,921,091			8,667,484	19,511,152	78,742,455

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand-Only Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

CLASSIFICATION OF DEPRECIATION EXPENSE

Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
85		General:						
86								
87	38900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
88	39000	Structures & Improvements	223,589	5.4	P, S, T & D Plant	82,644	138,739	2,207
89	39001	Structures - Brick	4,207	5.4	P, S, T & D Plant	1,555	2,610	42
90	39002	Improvements	17,234	5.4	P, S, T & D Plant	6,370	10,694	170
91	39003	Air Conditioning Equipment	553	5.4	P, S, T & D Plant	204	343	5
92	39004	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
93	39009	Office Furniture & Equipment	87,669	5.4	P, S, T & D Plant	32,404	54,399	865
94	39100	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
95	39200	Composite Office Machines	-	5.4	P, S, T & D Plant	-	-	-
96	39200	Transportation Equipment	3,750	5.4	P, S, T & D Plant	1,386	2,327	37
97	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
98	39202	Trailers	529	5.4	P, S, T & D Plant	195	328	5
99	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
100	39400	Tools, Shop & Garage Equipment	238,458	5.4	P, S, T & D Plant	88,139	147,965	2,353
101	39600	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
102	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
103	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
104	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
105	39700	Communication Equipment	28,369	5.4	P, S, T & D Plant	10,486	17,603	280
106	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
107	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
108	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
109	39800	Miscellaneous Equipment	259,405	5.4	P, S, T & D Plant	95,882	160,963	2,560
110	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
111	39901	Other Tangible Property - Servers - H/W	5,118	5.4	P, S, T & D Plant	1,892	3,176	51
112	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
113	39903	Other Tangible Property - Network - H/W	19,234	5.4	P, S, T & D Plant	7,109	11,935	190
114	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
115	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
116	39906	Other Tang. Property - PC Hardware	3,495	5.4	P, S, T & D Plant	1,292	2,168	34
117	39907	Other Tang. Property - PC Software	-	5.4	P, S, T & D Plant	-	-	-
118	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
119	39908	Other Tang. Property - Application Software	5,010	5.4	P, S, T & D Plant	1,852	3,108	49
120	40600	Amortization of gas plant acquisition adjustments	49,749	5.4	P, S, T & D Plant	18,388	30,870	491
121								
122								
123		Total General Plant	946,366			349,799	587,228	9,339
124								
125		TOTAL DIRECT DEPRECIATION EXPENSE	18,866,839			9,515,970	9,203,021	147,849
126								
127		Kentucky Mid-States General Office:						
128								
129		Intangible Plant:						
130								
131	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
132	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
133	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant	-	-	-
134								
135		Total Intangible Plant:	0			0	0	0
136								
137		General:						
138								
139	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
140	39001	Structures Frame	2,233	5.4	P, S, T & D Plant	826	1,386	22
141	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
142	38900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
143	39004	Air Conditioning Equipment	499	5.4	P, S, T & D Plant	184	309	5
144	39009	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
145	39100	Office Furniture & Equipment	679	5.4	P, S, T & D Plant	251	421	7
146	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
147	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
148	39200	Transportation Equipment	327	5.4	P, S, T & D Plant	121	203	3
149	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
150	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
151	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
152	39400	Tools, Shop & Garage Equipment	1,622	5.4	P, S, T & D Plant	600	1,007	16
153	39600	Power Operated Equipment	10	5.4	P, S, T & D Plant	4	6	0
154	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
155	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
156	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
157	39700	Communication Equipment	-	5.4	P, S, T & D Plant	-	-	-
158	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
159	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
160	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
161	39800	Miscellaneous Equipment	-	5.4	P, S, T & D Plant	-	-	-
162	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
163	39901	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant	-	-	-
164	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
165	39903	Other Tangible Property - Network - H/W	1,425	5.4	P, S, T & D Plant	527	884	14
166	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
167	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
168	39906	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
169	39907	Other Tang. Property - PC Software	4,933	5.4	P, S, T & D Plant	1,823	3,061	49
170	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
171	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
172	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
173								
174								
175		Total General Plant	11,729			4,335	7,278	116

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand-Only Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

CLASSIFICATION OF DEPRECIATION EXPENSE

Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
176								
177		Shared Services General Office:						
178								
179		General:						
180								
181	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
182	39000	Structures & Improvements	20,472	5.4	P, S, T & D Plant	7,567	12,703	202
183	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
184	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
185	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
186	39009	Improvement to leased Premises	9,369	5.4	P, S, T & D Plant	3,463	5,814	92
187	39100	Office Furniture & Equipment	14,704	5.4	P, S, T & D Plant	5,435	9,124	145
188	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
189	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
190	39200	Transportation Equipment	1,353	5.4	P, S, T & D Plant	500	839	13
191	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
192	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
193	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
194	39400	Tools, Shop & Garage Equipment	317	5.4	P, S, T & D Plant	117	196	3
195	39500	Laboratory Equipment	-	5.4	P, S, T & D Plant	-	-	-
196	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
197	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
198	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
199	39700	Communication Equipment	1,374	5.4	P, S, T & D Plant	508	853	14
200	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
201	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
202	39705	Communication Equip. - Telemetry	-	5.4	P, S, T & D Plant	-	-	-
203	39800	Miscellaneous Equipment	524	5.4	P, S, T & D Plant	194	325	5
204	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
205	39901	Other Tangible Property - Servers - H/W	323,762	5.4	P, S, T & D Plant	119,670	200,897	3,195
206	39902	Other Tangible Property - Servers - S/W	91,216	5.4	P, S, T & D Plant	33,715	56,600	900
207	39903	Other Tangible Property - Network - H/W	24,122	5.4	P, S, T & D Plant	8,916	14,968	238
208	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
209	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
210	39906	Other Tang. Property - PC Hardware	50,012	5.4	P, S, T & D Plant	18,486	31,033	494
211	39907	Other Tang. Property - PC Software	6,318	5.4	P, S, T & D Plant	2,335	3,920	62
212	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
213	39909	Other Tang. Property - Application Software	605,330	5.4	P, S, T & D Plant	223,744	375,612	5,974
214	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
215								
216								
217		Total General Plant	1,148,872			424,649	712,885	11,338
218								
219		Shared Services Customer Support:						
220								
221		General:						
222								
223	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
224	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
225	36602	Structures & Improvements	24,993	5.4	P, S, T & D Plant	9,238	15,508	247
226	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
227	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
228	39009	Improvement to leased Premises	8,041	5.4	P, S, T & D Plant	2,972	4,990	79
229	39100	Office Furniture & Equipment	10,560	5.4	P, S, T & D Plant	3,903	6,553	104
230	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
231	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
232	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
233	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
234	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
235	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
236	39500	Laboratory Equipment	1,925	5.4	P, S, T & D Plant	712	1,195	19
237	39600	Power Operated Equipment	5	5.4	P, S, T & D Plant	2	3	0
238	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
239	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
240	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
241	39700	Communication Equipment	7,691	5.4	P, S, T & D Plant	2,843	4,772	76
242	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
243	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
244	39705	Communication Equip. - Telemetry	-	5.4	P, S, T & D Plant	-	-	-
245	39800	Miscellaneous Equipment	1,266	5.4	P, S, T & D Plant	468	786	12
246	39900	Other Tangible Property	1,117	5.4	P, S, T & D Plant	413	693	11
247	39901	Other Tangible Property - Servers - H/W	75,219	5.4	P, S, T & D Plant	27,803	46,674	742
248	39902	Other Tangible Property - Servers - S/W	13,048	5.4	P, S, T & D Plant	4,823	8,096	129
249	39903	Other Tangible Property - Network - H/W	1,943	5.4	P, S, T & D Plant	718	1,206	19
250	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
251	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
252	39906	Other Tang. Property - PC Hardware	13,964	5.4	P, S, T & D Plant	5,161	8,665	138
253	39907	Other Tang. Property - PC Software	9	5.4	P, S, T & D Plant	3	5	0
254	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
255	39909	Other Tang. Property - Application Software	417,226	5.4	P, S, T & D Plant	154,216	258,892	4,117
256	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
257								
258								
259		Total General Plant	577,007			213,275	358,038	5,694
260								
261		TOTAL DEPRECIATION EXPENSE	20,604,447			10,158,229	10,281,221	164,997

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	949,971	9.1	Allocated O&M Expenses	77,009	173,352	699,610
5	Property Related	8,704,237	5.4	P, S, T & D Plant	3,217,286	5,401,052	85,899
6	DOT Transmission User Tax	145,406	9.1	Allocated O&M Expenses	11,787	26,534	107,085
7	Other	86,008	9.1	Allocated O&M Expenses	6,972	15,695	63,341
8	Total Non Revenue Related:	9,885,622			3,313,054	5,616,634	955,935
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	346,934	3.0	Commodity	-	-	346,934
14	Total Revenue Related:	346,934			0	0	346,934
15							
16	Total Taxes, Other Than Income	10,232,556			3,313,054	5,616,634	1,302,869
17							
18							
19	Interest Expense	10,496,657	13.0	Rate Base	3,692,142	6,962,286	(157,770)
20							
21	Amortization of Excess ADIT	(5,406,740)	18.0	Total Cost of Service at Equalized ROR	(1,173,098)	(2,036,616)	(2,197,026)

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1							
2							
3							
4							
5							
6							
7	Operating Revenues	173,466,923			34,699,154	59,094,172	79,673,597
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	106,921,091			8,667,484	19,511,152	78,742,455
12	Depreciation & Amortization	20,604,447			10,158,229	10,281,221	164,997
13	Taxes Other Than Income	10,232,556			3,313,054	5,616,634	1,302,869
14							
15	Total Operating Expenses	137,758,094			22,138,767	35,409,006	80,210,320
16							
17	Income Before Taxes	35,708,829			12,560,386	23,685,166	(536,723)
18							
19	Interest Expense	10,496,657			3,692,142	6,962,286	(157,770)
20							
21	Income Taxes:						
22							
23	State Income Taxes	1,260,609	5.00%		443,412	836,144	(18,948)
24	Federal Income Taxes	5,029,828	21.00%		1,769,215	3,336,215	(75,601)
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
27							
28	Total Income Taxes	6,290,437			2,212,627	4,172,359	(94,549)
29							
30	Net Income	29,418,392			10,347,759	19,512,807	(442,175)
31							
32	Total Rate Base	596,130,007			209,685,489	395,404,678	(8,960,160)
33							
34	Rate of Return	4.9349%			4.9349%	4.9349%	4.9349%

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
2										
3	30100	Organization	6.2	P, S, T & D Plant - Customer	3,079	2,407	643	1	17	10
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	44,300	34,639	9,251	17	248	146
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
6										
7		Total Intangible Plant:			47,379	37,046	9,894	18	266	156
8										
9		Production Plant:								
10										
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
12	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
18										
19		Total Production Plant			0	0	0	0	0	0
20										
21		Storage Plant:								
22										
23	35010	Land	99.0	-	0	-	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-	-
29	35200	Wells / Rights of Way	99.0	-	0	-	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0	-	0	-	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-	-
40										
41		Total Storage Plant			0	0	0	0	0	0
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
51	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
52	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
53	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
54										
55		Total Transmission Plant			0	0	0	0	0	0
56										
57		Distribution:								
58										
59	37400	Land & Land Rights	2.0	Bills	0	-	-	-	-	-
60	37401	Land	2.0	Bills	0	-	-	-	-	-
61	37402	Land Rights	2.0	Bills	0	-	-	-	-	-
62	37403	Land Other	2.0	Bills	0	-	-	-	-	-
63	37500	Structures & Improvements	2.0	Bills	0	-	-	-	-	-
64	37501	Structures & Improvements T.B.	2.0	Bills	0	-	-	-	-	-
65	37502	Land Rights	2.0	Bills	0	-	-	-	-	-
66	37503	Improvements	2.0	Bills	0	-	-	-	-	-
67	37600	Mains Cathodic Protection	2.0	Bills	0	-	-	-	-	-
68	37601	Mains - Steel	2.0	Bills	0	-	-	-	-	-
69	37602	Mains - Plastic	2.0	Bills	0	-	-	-	-	-
70	37603	Mains - Anodes	2.0	Bills	0	-	-	-	-	-
71	37604	Mains - Leak Clamps	2.0	Bills	0	-	-	-	-	-
72	37800	Meas & Reg. Sta. Equip - General	2.0	Bills	0	-	-	-	-	-
73	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Bills	0	-	-	-	-	-
74	37905	Meas & Reg. Sta. Equipment T.b.	2.0	Bills	0	-	-	-	-	-
75	38000	Services	2.0	Bills	186,094,701	165,357,905	20,534,336	8,309	122,371	71,781
76	38100	Meters	4.0	Meter Investment	50,260,826	32,232,227	16,875,476	47,323	696,969	408,831
77	38200	Meter Installations	4.0	Meter Investment	58,099,827	37,259,372	19,507,483	54,704	805,673	472,595
78	38300	House Regulators	4.0	Meter Investment	2,625,437	1,683,691	881,512	2,472	36,407	21,356
79	38400	House Reg. Installations	4.0	Meter Investment	335,835	215,371	112,759	316	4,657	2,732
80	38500	Ind. Meas. & Reg. Sta. Equipment	2.2	Non-Residential Bills	5,367,015	-	5,314,615	2,150	31,671	18,578
81	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
82										
83		Total Distribution Plant			302,783,641	236,748,566	63,226,180	115,274	1,697,748	995,873

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
84										
85	General:									
86										
87	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	447,871	350,193	93,523	171	2,511	1,473
88	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	3,393,818	2,653,649	708,685	1,292	19,030	11,162
89	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
90	39002	Structures-Brick	6.2	P, S, T & D Plant - Customer	63,987	50,032	13,362	24	359	210
91	39003	Improvements	6.2	P, S, T & D Plant - Customer	262,136	204,966	54,738	100	1,470	862
92	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	4,788	3,744	1,000	2	27	16
93	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	460,622	360,163	96,185	175	2,583	1,515
94	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	648,067	506,743	135,311	247	3,634	2,132
95	39005	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
96	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
97	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	70,956	55,481	14,817	27	398	233
98	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
99	39202	Trailers	6.2	P, S, T & D Plant - Customer	10,003	7,822	2,089	4	56	33
100	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
101	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	3,176,316	2,483,583	663,267	1,209	17,810	10,447
102	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
103	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
104	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
105	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
106	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	157,210	122,924	32,828	60	881	517
107	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
108	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
109	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
110	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	1,437,509	1,123,998	300,175	547	8,060	4,728
111	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
112	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	13,238	10,351	2,784	5	74	44
113	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
114	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	49,751	38,901	10,389	19	279	164
115	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
116	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
117	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	14,138	11,054	2,952	5	79	46
118	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
119	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	24,249	18,961	5,064	9	136	80
120	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
121	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
122	Total General Plant				10,234,681	8,002,566	2,137,169	3,896	57,387	33,662
123	TOTAL DIRECT PLANT				313,065,701	244,788,178	65,373,243	119,189	1,755,401	1,029,691
124										
125										
126										
127	CWIP w/o AFUDC		6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
128										
129	Kentucky Mid-States General Office:									
130										
131	Intangible Plant:									
132										
133	30100	Organization	6.2	P, S, T & D Plant - Customer	34,535	27,003	7,211	13	194	114
134	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
135	30300	Misc Intangible Plant	6.2	P, S, T & D Plant - Customer	206,780	161,683	43,179	79	1,159	680
136	Total Intangible Plant				241,315	188,686	50,391	92	1,353	794
137										
138										
139	General:									
140										
141	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
142	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	33,422	26,133	6,979	13	187	110
143	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
144	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
145	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	2,867	2,242	599	1	16	9
146	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	7,237	5,659	1,511	3	41	24
147	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	5,018	3,924	1,048	2	28	17
148	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
149	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
150	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	5,085	3,976	1,062	2	29	17
151	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
152	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
153	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
154	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	28,279	22,111	5,905	11	159	93
155	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	3,823	2,990	798	1	21	13
156	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
157	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
158	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
159	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
160	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
161	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
162	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
163	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
164	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
165	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
166	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
167	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	5,268	4,119	1,100	2	30	17
168	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
169	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
170	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
171	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	14,646	11,451	3,058	6	82	48
172	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	44,331	34,663	9,257	17	249	146
173	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
174	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
175	Total General Plant				149,976	117,268	31,318	57	841	493
176										
177										
178	CWIP w/o AFUDC		6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF PLANT IN SERVICE							
179							
180		Shared Services General Office:					
181		General:					
182							
183							
184	37400	Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-
185	39001	Structures Frame	6.2 P, S, T & D Plant - Customer	0	-	-	-
186	36602	Structures & Improvements	6.2 P, S, T & D Plant - Customer	249,502	195,087	52,100	95
187	37503	Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-
188	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
189	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	182,153	142,426	38,036	69
190	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	136,837	106,994	28,574	52
191	39102	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-
192	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-
193	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	5,990	4,684	1,251	2
194	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-
195	39202	Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-
196	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
197	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	1,398	1,093	292	1
198	39600	Power Operated Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
199	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-
200	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-
201	39605	Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-
202	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	7,553	5,906	1,577	3
203	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-
204	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-
205	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-
206	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	2,675	2,092	559	1
207	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	0	-	-	-
208	39901	Other Tangible Property - Servers - HW	6.2 P, S, T & D Plant - Customer	886,925	693,493	185,205	338
209	39902	Other Tangible Property - Servers - SW	6.2 P, S, T & D Plant - Customer	376,491	294,381	78,618	143
210	39903	Other Tangible Property - Network - HW	6.2 P, S, T & D Plant - Customer	85,976	67,225	17,953	33
211	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-
212	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-
213	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	102,269	79,965	21,355	39
214	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	21,724	16,996	4,536	8
215	39908	Other Tang. Property - Mainframe SW	6.2 P, S, T & D Plant - Customer	1,873,180	1,464,652	391,151	713
216	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	711,352	556,211	148,542	271
217	39931	Other Tang. Property - ALGN	6.2 P, S, T & D Plant - Customer	387,059	302,644	80,824	147
218							
219		Total General Plant		5,031,082	3,933,837	1,050,572	1,915
220							
221		CWIP w/o AFUDC	6.2 P, S, T & D Plant - Customer	0	-	-	-
222							
223		Shared Services Customer Support:					
224		General:					
225							
226							
227	37400	Land & Land Rights	6.2 P, S, T & D Plant - Customer	76,325	59,679	15,938	29
228	39001	Structures Frame	6.2 P, S, T & D Plant - Customer	0	-	-	-
229	36602	Structures & Improvements	6.2 P, S, T & D Plant - Customer	388,108	303,464	81,043	148
230	37503	Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-
231	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
232	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	57,939	45,303	12,099	22
233	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	59,142	46,244	12,350	23
234	39102	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-
235	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-
236	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	882	690	184	0
237	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-
238	39202	Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-
239	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
240	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	5,457	4,267	1,139	2
241	39600	Power Operated Equipment	6.2 P, S, T & D Plant - Customer	217	169	45	0
242	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-
243	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-
244	39605	Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-
245	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	42,302	33,077	8,833	16
246	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-
247	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-
248	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-
249	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	6,463	5,054	1,350	2
250	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	2,759	2,157	576	1
251	39901	Other Tangible Property - Servers - HW	6.2 P, S, T & D Plant - Customer	208,925	163,360	43,627	80
252	39902	Other Tangible Property - Servers - SW	6.2 P, S, T & D Plant - Customer	45,370	35,475	9,474	17
253	39903	Other Tangible Property - Network - HW	6.2 P, S, T & D Plant - Customer	6,945	5,430	1,450	3
254	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-
255	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-
256	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	28,450	22,245	5,941	11
257	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	30	24	6	0
258	39908	Other Tang. Property - Mainframe SW	6.2 P, S, T & D Plant - Customer	2,041,768	1,596,472	426,355	777
259	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	0	-	-	-
260	39924	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-
261							
262		Total General Plant		2,971,082	2,323,109	620,410	1,131
263							
264		CWIP w/o AFUDC	6.2 P, S, T & D Plant - Customer	0	-	-	-
265							
266		TOTAL PLANT IN SERVICE - CUSTOMER		321,459,156	251,351,077	67,125,934	122,384
267							
268		TOTAL CWIP W/O AFUDC - CUSTOMER		0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
269		Intangible Plant:								
270										
271	30100	Organization	6.4	P, S, T & D Plant - Demand	5,169	2,408	1,299	29	750	683
272	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	74,370	34,641	18,692	424	10,787	9,825
273	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
274										
275		Total Intangible Plant:			79,538	37,048	19,992	454	11,537	10,508
276										
277		Production Plant:								
278										
279	32500	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
280	32540	Rights of Ways	3.0	Peak Day	0	-	-	-	-	-
281	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
282	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
283	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
284	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
285	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
286										
287		Total Production Plant			0	0	0	0	0	0
288										
289		Storage Plant:								
290										
291	35010	Land	3.0	Peak Day	130,563	60,816	32,816	745	18,937	17,249
292	35020	Rights of Way	3.0	Peak Day	2,341	1,050	588	13	340	309
293	35100	Structures and Improvements	3.0	Peak Day	8,958	4,173	2,252	51	1,299	1,183
294	35102	Compression Station Equipment	3.0	Peak Day	76,631	35,694	19,261	437	11,115	10,124
295	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	11,569	5,389	2,908	66	1,678	1,528
296	35104	Other Structures	3.0	Peak Day	68,721	32,010	17,273	392	9,968	9,079
297	35200	Wells & Rights of Way	3.0	Peak Day	4,541,563	2,115,433	1,141,499	25,905	658,729	599,997
298	35201	Well Construction	3.0	Peak Day	849,999	395,925	213,643	4,848	123,288	112,296
299	35202	Well Equipment	3.0	Peak Day	224,655	104,643	56,466	1,281	32,585	29,680
300	35203	Cushion Gas	3.0	Peak Day	847,416	394,722	212,994	4,834	122,913	111,954
301	35210	Leaseholds	3.0	Peak Day	89,265	41,579	22,436	509	12,947	11,793
302	35211	Storage Rights	3.0	Peak Day	27,307	12,720	6,864	156	3,961	3,608
303	35301	Field Lines	3.0	Peak Day	87,675	40,839	22,037	500	12,717	11,583
304	35302	Tributary Lines	3.0	Peak Day	104,659	48,750	26,306	597	15,180	13,827
305	35400	Compressor Station Equipment	3.0	Peak Day	461,723	215,068	116,052	2,634	66,970	60,999
306	35500	Meas. & Reg. Equipment	3.0	Peak Day	136,542	63,601	34,319	779	19,805	18,039
307	35600	Purification Equipment	3.0	Peak Day	414,515	193,079	104,186	2,364	60,123	54,763
308										
309		Total Storage Plant			8,084,103	3,765,528	2,031,898	46,112	1,172,554	1,068,012
310										
311		Transmission:								
312										
313	36510	Land & Land Rights	3.0	Peak Day	26,970	12,563	6,779	154	3,912	3,563
314	36520	Rights of Way	3.0	Peak Day	867,772	404,203	218,110	4,950	125,866	114,644
315	36602	Structures & Improvements	3.0	Peak Day	49,002	22,825	12,316	280	7,107	6,474
316	36603	Other Structures	3.0	Peak Day	60,626	28,333	15,288	347	8,823	8,036
317	36700	Mains Cathodic Protection	3.0	Peak Day	47,233	22,001	11,872	269	6,851	6,240
318	36701	Mains - Steel	3.0	Peak Day	27,828,361	12,962,287	6,994,516	158,732	4,036,350	3,676,476
319	36703	Mains - Anodes	3.0	Peak Day	51,177	23,838	12,863	292	7,423	6,761
320	36900	Meas. & Reg. Equipment	3.0	Peak Day	1,999,587	931,396	502,586	11,406	290,029	264,171
321	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,269,499	1,057,119	570,427	12,945	329,178	299,829
322										
323		Total Transmission Plant			33,200,428	15,464,564	8,344,758	189,374	4,815,538	4,386,194
324										
325		Distribution:								
326										
327	37400	Land & Land Rights	3.0	Peak Day	531,167	247,414	133,506	3,030	77,043	70,174
328	37401	Land	3.0	Peak Day	428,640	199,658	107,737	2,445	62,172	56,629
329	37402	Land Rights	3.0	Peak Day	3,561,926	1,659,124	895,272	20,317	516,638	470,575
330	37403	Land Other	3.0	Peak Day	2,784	1,297	700	16	404	368
331	37500	Structures & Improvements	3.0	Peak Day	336,168	156,585	84,494	1,917	48,759	44,412
332	37501	Structures & Improvements T.B.	3.0	Peak Day	99,818	46,495	25,089	569	14,478	13,187
333	37502	Land Rights	3.0	Peak Day	46,264	21,550	11,628	264	6,710	6,112
334	37503	Improvements	3.0	Peak Day	4,005	1,866	1,007	23	581	529
335	37600	Mains Cathodic Protection	3.0	Peak Day	3,501,545	1,630,999	860,095	19,973	507,880	462,598
336	37601	Mains - Steel	3.0	Peak Day	206,849,854	96,349,445	51,990,653	1,179,868	30,002,426	27,327,463
337	37602	Mains - Plastic	3.0	Peak Day	208,225,451	96,990,190	52,336,402	1,187,713	30,201,949	27,509,197
338	37603	Mains - Anodes	3.0	Peak Day	3,567,922	1,661,917	896,779	20,351	517,507	471,367
339	37604	Mains - Leak Clamps	3.0	Peak Day	10,571,512	4,924,148	2,657,095	60,300	1,533,339	1,396,629
340	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	23,019,538	10,722,365	5,785,843	131,303	3,338,857	3,041,170
341	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	4,548,555	2,118,690	1,143,256	25,945	659,743	600,921
342	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	1,721,573	801,899	432,709	9,820	249,705	227,441
343	38000	Services	99.0	-	0	-	-	-	-	-
344	38100	Meters	99.0	-	0	-	-	-	-	-
345	38200	Meter Installations	99.0	-	0	-	-	-	-	-
346	38300	House Regulators	99.0	-	0	-	-	-	-	-
347	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
348	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
349	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
350										
351		Total Distribution Plant			467,016,722	217,533,641	117,382,265	2,663,852	67,738,191	61,698,774

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
352										
353	General:									
354										
355	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	751,868	350,216	188,978	4,289	109,054	99,331
356	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	5,697,408	2,653,819	1,432,014	32,498	826,377	752,699
357	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
358	39002	Structures-Brick	6.4	P, S, T & D Plant - Demand	107,419	50,035	26,999	613	15,581	14,191
359	39003	Improvements	6.4	P, S, T & D Plant - Demand	440,064	204,979	110,608	2,510	63,829	58,138
360	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	8,039	3,744	2,020	46	1,166	1,062
361	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	773,274	360,186	194,358	4,411	112,159	102,159
362	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	1,087,983	506,776	273,459	6,206	157,806	143,736
363	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
364	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
365	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	119,118	55,485	29,940	679	17,277	15,737
366	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
367	39202	Trailers	6.4	P, S, T & D Plant - Demand	16,793	7,822	4,221	96	2,436	2,219
368	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
369	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	5,332,275	2,483,742	1,340,240	30,415	773,417	704,460
370	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
371	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
372	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
373	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
374	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	263,919	122,932	66,335	1,505	38,280	34,867
375	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
376	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
377	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
378	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	2,413,234	1,124,070	606,554	13,765	350,026	318,818
379	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
380	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	22,224	10,352	5,586	127	3,223	2,936
381	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
382	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	83,520	38,903	20,992	476	12,114	11,034
383	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
384	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
385	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	23,734	11,055	5,965	135	3,442	3,135
386	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
387	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	40,709	18,962	10,232	232	5,905	5,378
388	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
389	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
390										
391		Total General Plant			17,181,579	8,003,078	4,318,502	98,003	2,492,093	2,269,902
392										
393		TOTAL DIRECT PLANT			525,562,371	244,803,859	132,097,414	2,997,795	76,229,913	69,433,389
394										
395		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
396										
397		Kentucky Mid-States General Office:								
398										
399		Intangible Plant:								
400										
401	30100	Organization	6.4	P, S, T & D Plant - Demand	57,976	27,005	14,572	331	8,409	7,659
402	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
403	30300	Misc Intangible Plant	6.4	P, S, T & D Plant - Demand	347,135	161,693	87,251	1,980	50,350	45,861
404										
405		Total Intangible Plant:			405,111	188,698	101,822	2,311	58,759	53,520
406										
407		General:								
408										
409	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
410	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	56,108	26,135	14,102	320	8,138	7,413
411	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
412	39900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
413	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	4,813	2,242	1,210	27	698	636
414	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	12,150	5,659	3,054	69	1,762	1,605
415	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	8,425	3,924	2,118	48	1,222	1,113
416	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
417	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
418	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	8,536	3,976	2,146	49	1,238	1,128
419	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
420	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
421	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
422	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	47,473	22,113	11,932	271	6,886	6,272
423	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	6,419	2,990	1,613	37	931	848
424	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
425	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
426	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
427	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
428	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
429	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
430	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
431	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
432	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
433	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
434	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
435	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	8,843	4,119	2,223	50	1,283	1,168
436	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
437	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
438	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
439	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	24,586	11,452	6,180	140	3,566	3,248
440	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	74,422	34,665	18,705	424	10,794	9,832
441	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
442	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
443										
444		Total General Plant			251,775	117,275	63,282	1,436	36,519	33,263
445										
446		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF PLANT IN SERVICE									
447									
448		Shared Services General Office:							
449									
450		General:							
451									
452	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
453	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
454	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	418,853	195,099	105,277	2,389	60,752
455	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
456	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
457	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	305,791	142,436	76,859	1,744	44,353
458	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	229,716	107,000	57,738	1,310	33,319
459	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
460	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
461	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	10,056	4,684	2,527	57	1,459
462	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
463	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
464	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
465	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	2,347	1,093	590	13	340
466	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
467	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
468	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
469	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
470	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	12,680	5,906	3,187	72	1,839
471	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
472	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
473	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
474	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	4,491	2,092	1,129	26	651
475	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
476	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	1,488,935	693,537	374,236	8,493	215,962
477	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	632,039	294,400	158,860	3,605	91,674
478	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	144,332	67,229	36,277	823	20,935
479	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
480	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
481	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	171,685	79,970	43,152	979	24,902
482	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	36,469	16,987	9,166	208	5,290
483	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	3,144,621	1,464,746	790,384	17,937	456,110
484	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	1,194,190	556,246	300,153	6,812	173,211
485	39931	Other Tang. Property - ALGN	6.4	P, S, T & D Plant - Demand	649,780	302,664	163,319	3,706	94,247
486									
487		Total General Plant			8,445,983	3,934,089	2,122,855	48,176	1,225,043
488									
489		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
490									
491		Shared Services Customer Support:							
492									
493		General:							
494									
495	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	128,132	59,683	32,205	731	18,585
496	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
497	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	651,540	303,484	163,761	3,716	94,502
498	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
499	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
500	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	97,266	45,306	24,447	555	14,108
501	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	99,285	46,246	24,955	566	14,401
502	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
503	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
504	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	1,481	690	372	8	215
505	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
506	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
507	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
508	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	9,161	4,267	2,302	52	1,329
509	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	364	169	91	2	53
510	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
511	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
512	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
513	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	71,016	33,079	17,849	405	10,300
514	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
515	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
516	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
517	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	10,850	5,054	2,727	62	1,574
518	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	4,632	2,157	1,164	26	672
519	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	350,735	163,370	88,155	2,001	50,872
520	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	76,165	35,477	19,144	434	11,047
521	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	11,659	5,431	2,930	67	1,691
522	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
523	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
524	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	47,761	22,247	12,004	272	6,927
525	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	51	24	13	0	7
526	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	3,427,639	1,596,574	861,520	19,551	497,160
527	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
528	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
529									
530		Total General Plant			4,987,735	2,323,258	1,253,642	26,450	723,443
531									
532		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
533									
534		TOTAL PLANT IN SERVICE - DEMAND			539,652,974	251,367,179	135,639,015	3,078,167	78,273,677
535									
536		TOTAL CWIP W/O AFUDC - DEMAND			0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
537		Intangible Plant:								
538										
539	30100	Organization	6.6	P, S, T & D Plant - Commodity	82	32	19	0	16	16
540	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,183	457	270	5	223	228
541	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
542										
543		Total Intangible Plant:			1,265	488	289	5	239	244
544										
545		Production Plant:								
546										
547	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
548	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
549	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
550	33201	Field Lines	99.0	-	0	-	-	-	-	-
551	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
552	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
553	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
554										
555		Total Production Plant			0	0	0	0	0	0
556										
557		Storage Plant:								
558										
559	35010	Land	1.5	Winter Volumes	130,563	50,416	29,818	556	24,632	25,142
560	35020	Rights of Way	1.5	Winter Volumes	2,341	904	535	10	442	451
561	35100	Structures and Improvements	1.5	Winter Volumes	8,958	3,459	2,046	38	1,690	1,725
562	35102	Compression Station Equipment	1.5	Winter Volumes	76,631	29,590	17,501	326	14,457	14,756
563	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	11,569	4,467	2,642	49	2,183	2,228
564	35104	Other Structures	1.5	Winter Volumes	68,721	26,536	15,695	293	12,965	13,233
565	35200	Wells & Rights of Way	1.5	Winter Volumes	4,541,563	1,753,679	1,037,217	19,334	856,795	874,538
566	35201	Well Construction	1.5	Winter Volumes	849,999	328,219	194,126	3,619	160,358	163,679
567	35202	Well Equipment	1.5	Winter Volumes	224,655	86,748	51,307	956	42,383	43,260
568	35203	Cushion Gas	1.5	Winter Volumes	847,416	327,221	193,536	3,608	159,871	163,181
569	35210	Leaseholds	1.5	Winter Volumes	89,265	34,469	20,387	380	16,840	17,189
570	35211	Storage Rights	1.5	Winter Volumes	27,307	10,544	6,236	116	5,152	5,258
571	35301	Field Lines	1.5	Winter Volumes	87,675	33,855	20,024	373	16,540	16,883
572	35302	Tributary Lines	1.5	Winter Volumes	104,659	40,413	23,902	446	19,745	20,154
573	35400	Compressor Station Equipment	1.5	Winter Volumes	461,723	178,290	105,450	1,966	87,107	89,911
574	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	136,542	52,724	31,184	581	25,760	26,293
575	35600	Purification Equipment	1.5	Winter Volumes	414,515	160,061	94,668	1,765	78,201	79,820
576										
577		Total Storage Plant			8,084,103	3,121,595	1,846,274	34,415	1,525,118	1,556,702
578										
579		Transmission:								
580										
581	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
582	36520	Rights of Way	99.0	-	0	-	-	-	-	-
583	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
584	36603	Other Structures	99.0	-	0	-	-	-	-	-
585	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
586	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
587	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
588	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
589	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
590										
591		Total Transmission Plant			0	0	0	0	0	0
592										
593		Distribution:								
594										
595	37400	Land & Land Rights	1.0	Mcf	0	-	-	-	-	-
596	37401	Land	1.0	Mcf	0	-	-	-	-	-
597	37402	Land Rights	1.0	Mcf	0	-	-	-	-	-
598	37403	Land Other	1.0	Mcf	0	-	-	-	-	-
599	37500	Structures & Improvements	1.0	Mcf	0	-	-	-	-	-
600	37501	Structures & Improvements T.B.	1.0	Mcf	0	-	-	-	-	-
601	37502	Land Rights	1.0	Mcf	0	-	-	-	-	-
602	37503	Improvements	1.0	Mcf	0	-	-	-	-	-
603	37600	Mains Cathodic Protection	1.0	Mcf	0	-	-	-	-	-
604	37601	Mains - Steel	1.0	Mcf	0	-	-	-	-	-
605	37602	Mains - Plastic	1.0	Mcf	0	-	-	-	-	-
606	37603	Mains - Anodes	1.0	Mcf	0	-	-	-	-	-
607	37604	Mains - Leak Clamps	1.0	Mcf	0	-	-	-	-	-
608	37800	Meas. & Reg. Sta. Equip - General	1.0	Mcf	0	-	-	-	-	-
609	37900	Meas. & Reg. Sta. Equip - City Gate	1.0	Mcf	0	-	-	-	-	-
610	37905	Meas. & Reg. Sta. Equipment T.B.	1.0	Mcf	0	-	-	-	-	-
611	38000	Services	99.0	-	0	-	-	-	-	-
612	38100	Meters	99.0	-	0	-	-	-	-	-
613	38200	Meter Installations	99.0	-	0	-	-	-	-	-
614	38300	House Regulators	99.0	-	0	-	-	-	-	-
615	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
616	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
617	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
618										
619		Total Distribution Plant			0	0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
620										
621	General:									
622										
623	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	11,958	4,617	2,731	51	2,256	2,303
624	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	90,612	34,989	20,694	386	17,095	17,449
625	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
626	39002	Structures-Brick	6.6	P, S, T & D Plant - Commodity	1,708	660	390	7	322	329
627	39003	Improvements	6.6	P, S, T & D Plant - Commodity	6,999	2,703	1,598	30	1,320	1,348
628	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	128	49	29	1	24	25
629	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	12,298	4,749	2,809	52	2,320	2,368
630	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	17,303	6,682	3,952	74	3,264	3,332
631	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
632	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
633	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	1,894	732	433	8	357	365
634	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
635	39202	Trailers	6.6	P, S, T & D Plant - Commodity	267	103	61	1	50	51
636	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
637	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	84,805	32,747	19,368	361	15,999	16,330
638	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
639	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
640	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
641	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
642	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	4,197	1,621	959	18	792	808
643	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
644	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
645	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
646	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	38,380	14,820	8,765	163	7,241	7,391
647	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
648	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	353	136	81	2	67	68
649	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
650	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,328	513	303	6	251	256
651	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
652	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
653	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	377	146	86	2	71	73
654	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
655	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	647	250	148	3	122	125
656	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
657	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
658	Total General Plant				273,259	105,516	62,408	1,163	51,552	52,620
660	TOTAL DIRECT PLANT				8,358,627	3,227,599	1,908,971	35,583	1,576,908	1,609,565
661										
662										
663	CWIP w/o AFUDC				0	-	-	-	-	-
664										
665	Kentucky Mid-States General Office:									
666										
667	Intangible Plant:									
668										
669	30100	Organization	6.6	P, S, T & D Plant - Commodity	922	356	211	4	174	178
670	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
671	30300	Misc Intangible Plant	6.6	P, S, T & D Plant - Commodity	5,521	2,132	1,261	24	1,042	1,063
672	Total Intangible Plant:				6,443	2,488	1,471	27	1,216	1,241
673										
674										
675	General:									
676										
677	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
678	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	892	345	204	4	168	172
679	39602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
680	39900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
681	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	77	30	17	0	14	15
682	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	193	75	44	1	36	37
683	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	134	52	31	1	25	26
684	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
685	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
686	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	136	52	31	1	26	26
687	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
688	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
689	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
690	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	755	292	172	3	142	145
691	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	102	39	23	0	19	20
692	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
693	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
694	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
695	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
696	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
697	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
698	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
699	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
700	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
701	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
702	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
703	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	141	54	32	1	27	27
704	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
705	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
706	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
707	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	391	151	89	2	74	75
708	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	1,184	457	270	5	223	228
709	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
710	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
711	Total General Plant				4,004	1,546	915	17	755	771
712										
713										
714	CWIP w/o AFUDC				0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF PLANT IN SERVICE							
715							
716	Shared Services General Office:						
717							
718	General:						
719							
720	37400 Land & Land Rights	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
721	39001 Structures Frame	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
722	36602 Structures & Improvements	6.6 P, S, T & D Plant - Commodity	6,662	2,572	1,521	28	1,257
723	37503 Improvements	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
724	39004 Air Conditioning Equipment	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
725	39009 Improvement to leased Premises	6.6 P, S, T & D Plant - Commodity	4,863	1,878	1,111	21	918
726	39100 Office Furniture & Equipment	6.6 P, S, T & D Plant - Commodity	3,653	1,411	834	16	689
727	39102 Remittance Processing Equip	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
728	39103 Office Machines	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
729	39200 Transportation Equipment	6.6 P, S, T & D Plant - Commodity	160	62	37	1	30
730	39201 Trucks	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
731	39202 Trailers	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
732	39300 Stores Equipment	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
733	39400 Tools, Shop & Garage Equipment	6.6 P, S, T & D Plant - Commodity	37	14	9	0	7
734	39600 Power Operated Equipment	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
735	39603 Ditchers	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
736	39604 Backhoes	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
737	39605 Welders	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
738	39700 Communication Equipment	6.6 P, S, T & D Plant - Commodity	202	78	46	1	38
739	39701 Communication Equipment - Mobile Radios	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
740	39702 Communication Equipment - Fixed Radios	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
741	39705 Communication Equip. - Telemetering	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
742	39800 Miscellaneous Equipment	6.6 P, S, T & D Plant - Commodity	71	28	16	0	13
743	39900 Other Tangible Property	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
744	39901 Other Tangible Property - Servers - HW	6.6 P, S, T & D Plant - Commodity	23,680	9,144	5,408	101	4,467
745	39902 Other Tangible Property - Servers - SW	6.6 P, S, T & D Plant - Commodity	10,052	3,881	2,296	43	1,896
746	39903 Other Tangible Property - Network - HW	6.6 P, S, T & D Plant - Commodity	2,295	886	524	10	433
747	39904 Other Tang. Property - CPU	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
748	39905 Other Tangible Property - MF - Hardware	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
749	39906 Other Tang. Property - PC Hardware	6.6 P, S, T & D Plant - Commodity	2,730	1,054	624	12	515
750	39907 Other Tang. Property - PC Software	6.6 P, S, T & D Plant - Commodity	580	224	132	2	109
751	39908 Other Tang. Property - Mainframe SW	6.6 P, S, T & D Plant - Commodity	50,013	19,312	11,422	213	9,435
752	39909 Other Tang. Property - Application Software	6.6 P, S, T & D Plant - Commodity	18,993	7,334	4,338	81	3,583
753	39931 Other Tang. Property - ALGN	6.6 P, S, T & D Plant - Commodity	10,334	3,990	2,360	44	1,950
754							
755	Total General Plant		134,326	51,869	30,678	572	25,342
756							
757	CWIP w/o AFUDC	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
758							
759	Shared Services Customer Support:						
760							
761	General:						
762							
763	37400 Land & Land Rights	6.6 P, S, T & D Plant - Commodity	2,038	787	465	9	384
764	39001 Structures Frame	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
765	36602 Structures & Improvements	6.6 P, S, T & D Plant - Commodity	10,362	4,001	2,367	44	1,955
766	37503 Improvements	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
767	39004 Air Conditioning Equipment	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
768	39009 Improvement to leased Premises	6.6 P, S, T & D Plant - Commodity	1,547	597	353	7	292
769	39100 Office Furniture & Equipment	6.6 P, S, T & D Plant - Commodity	1,579	610	361	7	298
770	39102 Remittance Processing Equip	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
771	39103 Office Machines	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
772	39200 Transportation Equipment	6.6 P, S, T & D Plant - Commodity	24	9	5	0	4
773	39201 Trucks	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
774	39202 Trailers	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
775	39300 Stores Equipment	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
776	39400 Tools, Shop & Garage Equipment	6.6 P, S, T & D Plant - Commodity	146	56	33	1	27
777	39600 Power Operated Equipment	6.6 P, S, T & D Plant - Commodity	6	2	1	0	1
778	39603 Ditchers	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
779	39604 Backhoes	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
780	39605 Welders	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
781	39700 Communication Equipment	6.6 P, S, T & D Plant - Commodity	1,129	436	258	5	213
782	39701 Communication Equipment - Mobile Radios	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
783	39702 Communication Equipment - Fixed Radios	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
784	39705 Communication Equip. - Telemetering	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
785	39800 Miscellaneous Equipment	6.6 P, S, T & D Plant - Commodity	173	67	39	1	33
786	39900 Other Tangible Property	6.6 P, S, T & D Plant - Commodity	74	28	17	0	14
787	39901 Other Tangible Property - Servers - HW	6.6 P, S, T & D Plant - Commodity	5,578	2,154	1,274	24	1,052
788	39902 Other Tangible Property - Servers - SW	6.6 P, S, T & D Plant - Commodity	1,211	468	277	5	229
789	39903 Other Tangible Property - Network - HW	6.6 P, S, T & D Plant - Commodity	185	72	42	1	35
790	39904 Other Tang. Property - CPU	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
791	39905 Other Tangible Property - MF - Hardware	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
792	39906 Other Tang. Property - PC Hardware	6.6 P, S, T & D Plant - Commodity	760	293	173	3	143
793	39907 Other Tang. Property - PC Software	6.6 P, S, T & D Plant - Commodity	1	0	0	0	0
794	39908 Other Tang. Property - Mainframe SW	6.6 P, S, T & D Plant - Commodity	54,514	21,050	12,450	232	10,284
795	39909 Other Tang. Property - Application Software	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
796	39924 Other Tang. Property - General Startup Costs	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
797							
798	Total General Plant		79,326	30,631	18,117	338	14,965
799							
800	CWIP w/o AFUDC	6.6 P, S, T & D Plant - Commodity	0	-	-	-	-
801							
802	TOTAL PLANT IN SERVICE - COMMODITY		8,582,726	3,314,133	1,960,152	36,537	1,619,186
803							
804	TOTAL CWIP W/O AFUDC - COMMODITY		0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
Total Plant in Service										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
805		Intangible Plant:								
806										
807	30100	Organization			8,330	4,847	1,961	31	782	709
808	30200	Franchises & Consents			119,853	69,736	28,213	446	11,258	10,199
809	30300	Misc Intangible Plant			0	-	-	-	-	-
810										
811		Total Intangible Plant:			128,182	74,583	30,174	477	12,041	10,907
812										
813		Production Plant:								
814										
815	32500	Producing Leaseholds			0	-	-	-	-	-
816	32540	Rights of Ways			4,682	1,994	1,123	23	781	760
817	33100	Production Gas Wells Equipment			0	-	-	-	-	-
818	33201	Field Lines			0	-	-	-	-	-
819	33202	Tributary Lines			0	-	-	-	-	-
820	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-	-
821	33600	Purification Equipment			0	-	-	-	-	-
822										
823		Total Production Plant			0	0	0	0	0	0
824										
825		Storage Plant:								
826										
827	35010	Land			261,127	111,231	62,635	1,301	43,569	42,391
828	35020	Rights of Way			4,682	1,994	1,123	23	781	760
829	35100	Structures and Improvements			17,916	7,632	4,297	89	2,989	2,908
830	35102	Compression Station Equipment			153,261	65,284	36,762	763	25,572	24,800
831	35103	Meas. & Reg. Sta. Structures			23,138	9,856	5,550	115	3,861	3,756
832	35104	Other Structures			137,443	58,546	32,968	685	22,932	22,312
833	35200	Wells Rights of Way			9,083,126	3,869,112	2,178,716	45,239	1,515,523	1,474,536
834	35201	Well Construction			1,699,989	724,143	407,769	8,467	283,845	275,574
835	35202	Well Equipment			449,309	191,391	107,773	2,238	74,967	72,940
836	35203	Cushion Gas			1,694,833	721,943	406,530	8,441	282,784	275,136
837	35210	Leaseholds			178,530	76,048	42,823	889	29,788	28,982
838	35211	Storage Rights			54,614	23,264	13,100	272	9,112	8,866
839	35301	Field Lines			175,350	74,693	42,060	873	29,257	28,466
840	35302	Tributary Lines			209,319	89,163	50,208	1,043	34,325	33,980
841	35400	Compressor Station Equipment			923,446	393,358	221,502	4,599	154,077	149,910
842	35500	Meas. & Reg. Equipment			273,084	116,325	65,503	1,360	45,564	44,332
843	35600	Purification Equipment			829,030	353,139	198,854	4,129	138,324	134,583
844										
845		Total Storage Plant			16,168,207	6,887,123	3,878,172	80,526	2,697,672	2,624,713
846										
847		Transmission:								
848										
849	36510	Land & Land Rights			26,970	12,563	6,779	154	3,912	3,563
850	36520	Rights of Way			867,772	404,203	218,110	4,950	125,866	114,644
851	36602	Structures & Improvements			49,002	22,825	12,316	280	7,107	6,474
852	36603	Other Structures			60,826	28,333	15,288	347	8,823	8,036
853	36700	Mains Cathodic Protection			47,233	22,001	11,872	269	6,851	6,240
854	36701	Mains - Steel			27,828,361	12,962,287	6,994,516	158,732	4,036,350	3,676,476
855	36703	Mains - Anodes			51,177	23,838	12,863	292	7,423	6,761
856	36900	Meas. & Reg. Equipment			1,999,587	931,396	502,586	11,406	290,029	264,171
857	36901	Meas. & Reg. Equipment			2,269,499	1,057,119	570,427	12,945	329,178	299,829
858										
859		Total Transmission Plant			33,200,428	15,464,564	8,344,758	189,374	4,815,538	4,386,194
860										
861		Distribution:								
862										
863	37400	Land & Land Rights			531,167	247,414	133,506	3,030	77,043	70,174
864	37401	Land			428,640	199,658	107,737	2,445	62,172	56,629
865	37402	Land Rights			3,561,926	1,659,124	895,272	20,317	516,638	470,575
866	37403	Land Other			2,784	1,297	700	16	404	368
867	37500	Structures & Improvements			336,168	156,585	84,494	1,917	48,759	44,412
868	37501	Structures & Improvements T.B.			99,818	46,495	25,089	569	14,478	13,187
869	37502	Land Rights			46,264	21,550	11,628	264	6,710	6,112
870	37503	Improvements			4,005	1,866	1,007	23	581	529
871	37600	Mains Cathodic Protection			3,501,545	1,630,999	860,095	19,873	507,880	462,598
872	37601	Mains - Steel			206,849,854	96,349,445	51,990,653	1,179,866	30,002,426	27,327,463
873	37602	Mains - Plastic			208,225,451	96,990,190	52,336,402	1,187,713	30,201,949	27,509,197
874	37603	Mains - Anodes			3,567,922	1,661,917	896,779	20,351	517,507	471,367
875	37604	Mains - Leak Clamps			10,571,512	4,924,148	2,657,095	60,300	1,533,339	1,396,629
876	37800	Meas & Reg. Sta. Equip - General			23,019,538	10,722,365	5,785,843	131,303	3,338,857	3,041,170
877	37900	Meas & Reg. Sta. Equip - City Gate			4,548,555	2,118,690	1,143,256	25,945	659,743	600,921
878	37905	Meas & Reg. Sta. Equipment T.B.			1,721,573	801,899	432,709	9,820	249,705	227,441
879	38000	Services			186,094,701	165,357,905	20,534,336	8,309	122,371	71,781
880	38100	Meters			50,260,826	32,232,227	16,875,476	47,323	696,969	408,831
881	38200	Meter Installations			58,099,827	37,259,372	19,507,483	54,704	805,673	472,595
882	38300	House Regulators			2,625,437	1,683,691	881,512	2,472	36,407	21,356
883	38400	House Reg. Installations			335,835	215,371	112,759	316	4,657	2,732
884	38500	Ind. Meas. & Reg. Sta. Equipment			5,367,015	-	5,314,615	2,150	31,671	18,578
885	38600	Other Prop. On Cust. Prem			0	-	-	-	-	-
886										
887		Total Distribution Plant			769,800,363	454,282,206	180,608,445	2,779,126	69,435,939	62,694,647

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF PLANT IN SERVICE							
888							
889	General:						
890							
891	38900 Land & Land Rights	1,211,697	705,027	285,232	4,510	113,822	103,107
892	39000 Structures & Improvements	9,181,838	5,342,457	2,161,393	34,176	862,502	781,310
893	39001 Structures Frame	0	-	-	-	-	-
894	39002 Structures-Brick	173,115	100,727	40,751	644	16,262	14,731
895	39003 Improvements	709,199	412,648	166,945	2,640	66,619	60,348
896	39004 Air Conditioning Equipment	12,955	7,538	3,050	48	1,217	1,102
897	39009 Improvement to leased Premises	1,246,194	725,099	293,353	4,638	117,062	106,042
898	39100 Office Furniture & Equipment	1,753,373	1,020,201	412,742	6,526	164,704	149,200
899	39102 Remittance Processing Equip	0	-	-	-	-	-
900	39103 Office Machines	0	-	-	-	-	-
901	39200 Transportation Equipment	191,969	111,697	45,189	715	18,033	16,335
902	39201 Trucks	0	-	-	-	-	-
903	39202 Trailers	27,064	15,747	6,371	101	2,542	2,303
904	39300 Stores Equipment	0	-	-	-	-	-
905	39400 Tools, Shop & Garage Equipment	8,593,396	5,000,072	2,022,875	31,985	807,226	731,238
906	39600 Power Operated Equipment	0	-	-	-	-	-
907	39603 Ditchers	0	-	-	-	-	-
908	39604 Backhoes	0	-	-	-	-	-
909	39605 Welders	0	-	-	-	-	-
910	39700 Communication Equipment	425,326	247,476	100,121	1,583	39,953	36,192
911	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
912	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
913	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
914	39800 Miscellaneous Equipment	3,889,123	2,262,888	915,495	14,476	365,327	330,937
915	39900 Other Tangible Property	0	-	-	-	-	-
916	39901 Other Tangible Property - Servers - H/W	35,815	20,839	8,431	133	3,364	3,048
917	39902 Other Tangible Property - Servers - S/W	0	-	-	-	-	-
918	39903 Other Tangible Property - Network - H/W	134,599	78,316	31,684	501	12,644	11,453
919	39904 Other Tang. Property - CPU	0	-	-	-	-	-
920	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
921	39906 Other Tang. Property - PC Hardware	38,249	22,255	9,004	142	3,593	3,255
922	39907 Other Tang. Property - PC Software	0	-	-	-	-	-
923	39908 Other Tang. Property - Mainframe S/W	65,606	38,173	15,444	244	6,163	5,583
924	39909 Other Tang. Property - Application Software	0	-	-	-	-	-
925	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-
926							
927	Total General Plant	27,689,518	16,111,160	6,518,079	103,063	2,601,032	2,356,184
928							
929	TOTAL DIRECT PLANT	846,986,698	492,819,636	199,379,628	3,152,567	79,562,222	72,072,645
930							
931	CWIP w/o AFUDC	0	-	-	-	-	-
932							
933	Kentucky Mid-States General Office:						
934							
935	Intangible Plant:						
936							
937	30100 Organization	93,433	54,364	21,994	348	8,777	7,950
938	30200 Franchises & Consents	0	-	-	-	-	-
939	30300 Misc Intangible Plant	559,436	325,508	131,691	2,082	52,551	47,604
940							
941	Total Intangible Plant:	652,869	379,872	153,685	2,430	61,328	55,555
942							
943	General:						
944							
945	37400 Land & Land Rights	0	-	-	-	-	-
946	39001 Structures Frame	90,422	52,612	21,285	337	8,494	7,694
947	36602 Structures & Improvements	0	-	-	-	-	-
948	38900 Land & Land Rights	0	-	-	-	-	-
949	39004 Air Conditioning Equipment	7,757	4,513	1,826	29	729	660
950	39009 Improvement to leased Premises	19,580	11,393	4,609	73	1,839	1,666
951	39100 Office Furniture & Equipment	13,577	7,900	3,196	51	1,275	1,155
952	39102 Remittance Processing Equip	0	-	-	-	-	-
953	39103 Office Machines	0	-	-	-	-	-
954	39200 Transportation Equipment	13,757	8,004	3,238	51	1,292	1,171
955	39201 Trucks	0	-	-	-	-	-
956	39202 Trailers	0	-	-	-	-	-
957	39300 Stores Equipment	0	-	-	-	-	-
958	39400 Tools, Shop & Garage Equipment	76,507	44,516	18,010	285	7,187	6,510
959	39600 Power Operated Equipment	10,344	6,019	2,435	39	972	880
960	39603 Ditchers	0	-	-	-	-	-
961	39604 Backhoes	0	-	-	-	-	-
962	39605 Welders	0	-	-	-	-	-
963	39700 Communication Equipment	0	-	-	-	-	-
964	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
965	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
966	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
967	39800 Miscellaneous Equipment	0	-	-	-	-	-
968	39900 Other Tangible Property	0	-	-	-	-	-
969	39901 Other Tangible Property - Servers - H/W	0	-	-	-	-	-
970	39902 Other Tangible Property - Servers - S/W	0	-	-	-	-	-
971	39903 Other Tangible Property - Network - H/W	14,252	8,292	3,355	53	1,339	1,213
972	39904 Other Tang. Property - CPU	0	-	-	-	-	-
973	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
974	39906 Other Tang. Property - PC Hardware	0	-	-	-	-	-
975	39907 Other Tang. Property - PC Software	39,623	23,055	9,327	147	3,722	3,372
976	39908 Other Tang. Property - Mainframe S/W	119,936	69,785	28,233	446	11,266	10,206
977	39909 Other Tang. Property - Application Software	0	-	-	-	-	-
978	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-
979							
980	Total General Plant	405,755	236,089	95,514	1,510	38,115	34,527
981							
982	CWIP w/o AFUDC	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF PLANT IN SERVICE							
983							
984	Shared Services General Office:						
985							
986	General:						
987							
988	37400 Land & Land Rights	0	-	-	-	-	-
989	39001 Structures Frame	0	-	-	-	-	-
990	36602 Structures & Improvements	675,016	392,759	158,898	2,512	63,408	57,439
991	37503 Improvements	0	-	-	-	-	-
992	39004 Air Conditioning Equipment	0	-	-	-	-	-
993	39009 Improvement to leased Premises	492,807	286,740	116,006	1,834	46,292	41,934
994	39100 Office Furniture & Equipment	370,206	215,405	87,146	1,378	34,776	31,502
995	39102 Remittance Processing Equip	0	-	-	-	-	-
996	39103 Office Machines	0	-	-	-	-	-
997	39200 Transportation Equipment	16,206	9,429	3,815	60	1,522	1,379
998	39201 Trucks	0	-	-	-	-	-
999	39202 Trailers	0	-	-	-	-	-
1000	39300 Stores Equipment	0	-	-	-	-	-
1001	39400 Tools, Shop & Garage Equipment	3,782	2,200	890	14	355	322
1002	39600 Power Operated Equipment	0	-	-	-	-	-
1003	39603 Ditchers	0	-	-	-	-	-
1004	39604 Backhoes	0	-	-	-	-	-
1005	39605 Welders	0	-	-	-	-	-
1006	39700 Communication Equipment	20,434	11,890	4,810	76	1,919	1,739
1007	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
1008	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
1009	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
1010	39800 Miscellaneous Equipment	7,238	4,211	1,704	27	680	616
1011	39900 Other Tangible Property	0	-	-	-	-	-
1012	39901 Other Tangible Property - Servers - HW	2,399,541	1,398,174	564,849	8,931	225,402	204,184
1013	39902 Other Tangible Property - Servers - S/W	1,018,582	592,662	239,773	3,791	95,681	86,674
1014	39903 Other Tangible Property - Network - HW	232,603	135,340	54,755	866	21,850	19,793
1015	39904 Other Tang. Property - CPU	0	-	-	-	-	-
1016	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
1017	39906 Other Tang. Property - PC Hardware	276,684	160,989	65,131	1,030	25,990	23,544
1018	39907 Other Tang. Property - PC Software	58,772	34,197	13,835	219	5,521	5,001
1019	39908 Other Tang. Property - Mainframe S/W	5,067,813	2,948,710	1,192,957	18,863	476,048	431,235
1020	39909 Other Tang. Property - Application Software	1,924,534	1,119,791	453,033	7,163	180,782	163,764
1021	39931 Other Tang. Property - ALGN	1,047,173	609,298	246,503	3,898	98,367	89,107
1022							
1023	Total General Plant	13,611,391	7,919,795	3,204,105	50,663	1,278,594	1,158,234
1024							
1025	CWIP w/o AFUDC	0	-	-	-	-	-
1026							
1027	Shared Services Customer Support:						
1028							
1029	General:						
1030							
1031	37400 Land & Land Rights	206,495	120,149	48,609	769	19,397	17,571
1032	39001 Structures Frame	0	-	-	-	-	-
1033	36602 Structures & Improvements	1,050,010	610,949	247,171	3,908	98,633	89,349
1034	37503 Improvements	0	-	-	-	-	-
1035	39004 Air Conditioning Equipment	0	-	-	-	-	-
1036	39009 Improvement to leased Premises	156,752	91,206	36,899	583	14,725	13,339
1037	39100 Office Furniture & Equipment	160,006	93,100	37,665	596	15,030	13,615
1038	39102 Remittance Processing Equip	0	-	-	-	-	-
1039	39103 Office Machines	0	-	-	-	-	-
1040	39200 Transportation Equipment	2,387	1,389	562	9	224	203
1041	39201 Trucks	0	-	-	-	-	-
1042	39202 Trailers	0	-	-	-	-	-
1043	39300 Stores Equipment	0	-	-	-	-	-
1044	39400 Tools, Shop & Garage Equipment	14,763	8,590	3,475	55	1,387	1,256
1045	39600 Power Operated Equipment	586	341	138	2	55	50
1046	39603 Ditchers	0	-	-	-	-	-
1047	39604 Backhoes	0	-	-	-	-	-
1048	39605 Welders	0	-	-	-	-	-
1049	39700 Communication Equipment	114,448	66,591	26,941	426	10,751	9,739
1050	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
1051	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
1052	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
1053	39800 Miscellaneous Equipment	17,486	10,174	4,116	65	1,643	1,488
1054	39900 Other Tangible Property	7,464	4,343	1,757	28	701	635
1055	39901 Other Tangible Property - Servers - HW	565,238	328,864	133,056	2,104	53,096	48,098
1056	39902 Other Tangible Property - Servers - S/W	122,745	71,420	28,894	457	11,530	10,445
1057	39903 Other Tangible Property - Network - HW	18,789	10,932	4,423	70	1,765	1,599
1058	39904 Other Tang. Property - CPU	0	-	-	-	-	-
1059	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
1060	39906 Other Tang. Property - PC Hardware	76,970	44,785	18,119	286	7,230	6,550
1061	39907 Other Tang. Property - PC Software	82	48	19	0	8	7
1062	39908 Other Tang. Property - Mainframe S/W	5,523,921	3,214,096	1,300,324	20,561	518,893	470,047
1063	39909 Other Tang. Property - Application Software	0	-	-	-	-	-
1064	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-
1065							
1066	Total General Plant	8,038,142	4,676,997	1,892,169	29,919	755,068	683,990
1067							
1068	CWIP w/o AFUDC	0	-	-	-	-	-
1069							
1070	TOTAL PLANT IN SERVICE	869,694,856	506,032,389	204,725,101	3,237,089	81,695,327	74,004,951
1071							
1072	TOTAL CWIP W/O AFUDC	0	0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
2										
3	30100	Organization	6.2	P, S, T & D Plant - Customer	3,079	2,407	643	1	17	10
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	44,300	34,639	9,251	17	248	146
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
6										
7		Total Intangible Plant:			47,379	37,046	9,894	18	266	156
8										
9		Production Plant:								
10										
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
12	32540	Rights of Way	99.0	-	0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
18										
19		Total Production Plant			0	0	0	0	0	0
20										
21		Storage Plant:								
22										
23	35010	Land	99.0	-	0	-	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-	-
29	35200	Wells \ Rights of Way	99.0	-	0	-	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0	-	0	-	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-	-
40										
41		Total Storage Plant			0	-	-	-	-	-
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
51	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
52	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
53	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
54										
55		Total Transmission Plant			0	-	-	-	-	-
56										
57		Distribution:								
58										
59	37400	Land & Land Rights	2.0	Bills	0	-	-	-	-	-
60	37401	Land	2.0	Bills	0	-	-	-	-	-
61	37402	Land Rights	2.0	Bills	0	-	-	-	-	-
62	37403	Land Other	2.0	Bills	0	-	-	-	-	-
63	37500	Structures & Improvements	2.0	Bills	0	-	-	-	-	-
64	37501	Structures & Improvements T.B.	2.0	Bills	0	-	-	-	-	-
65	37502	Land Rights	2.0	Bills	0	-	-	-	-	-
66	37503	Improvements	2.0	Bills	0	-	-	-	-	-
67	37600	Mains Cathodic Protection	2.0	Bills	0	-	-	-	-	-
68	37601	Mains - Steel	2.0	Bills	0	-	-	-	-	-
69	37602	Mains - Plastic	2.0	Bills	0	-	-	-	-	-
70	37603	Mains - Anodes	2.0	Bills	0	-	-	-	-	-
71	37604	Mains - Leak Clamps	2.0	Bills	0	-	-	-	-	-
72	37800	Meas & Reg. Sta. Equip - General	2.0	Bills	0	-	-	-	-	-
73	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Bills	0	-	-	-	-	-
74	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Bills	0	-	-	-	-	-
75	38000	Services	2.0	Bills	39,052,235	34,700,590	4,309,159	1,744	25,680	15,063
76	38100	Meters	4.0	Meter Investment	19,847,641	12,728,276	6,664,005	18,687	275,228	161,445
77	38200	Meter Installations	4.0	Meter Investment	27,765,269	17,805,845	9,322,412	26,142	385,022	225,848
78	38300	House Regulators	4.0	Meter Investment	(10,249,940)	(6,573,278)	(3,441,499)	(9,651)	(142,136)	(83,375)
79	38400	House Reg. Installations	4.0	Meter Investment	143,956	92,319	48,334	136	1,996	1,171
80	38500	Ind. Meas. & Reg. Sta. Equipment	2.2	Non-Residential Bills	3,475,216	-	3,441,286	1,392	20,508	12,030
81	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
82										
83		Total Distribution Plant			80,034,378	58,753,752	20,343,697	38,451	566,298	332,181

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
84										
85	General:									
86										
87	38900 Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
88	39000 Structures & Improvements	6.2 P, S, T & D Plant - Customer	645,053	504,371	134,698	246	3,617	2,122		
89	39002 Structures - Brick	6.2 P, S, T & D Plant - Customer	56,450	44,139	11,788	21	317	186		
90	39003 Improvements	6.2 P, S, T & D Plant - Customer	141,610	110,726	29,570	54	794	466		
91	39003 Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	3,993	3,122	834	2	22	13		
92	39004 Improvement to Leased Premises	6.2 P, S, T & D Plant - Customer	460,622	360,163	96,185	175	2,583	1,515		
93	39009 Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	439,114	343,346	91,694	167	2,462	1,444		
94	39100 Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
95	Composit Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
96	39103 Transportation Equipment	6.2 P, S, T & D Plant - Customer	37,767	29,530	7,886	14	212	124		
97	39200 Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
98	39201 Trailers	6.2 P, S, T & D Plant - Customer	1,562	1,222	326	1	9	5		
99	39202 Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
100	39400 Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	807,367	631,286	168,592	307	4,527	2,655		
101	39600 Power Operated Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
102	39603 Ditchers	6.2 P, S, T & D Plant - Customer	(2,399)	(1,876)	(501)	(1)	(13)	(8)		
103	39604 Backhoes	6.2 P, S, T & D Plant - Customer	1,183	925	247	0	7	4		
104	39605 Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
105	39700 Communication Equipment	6.2 P, S, T & D Plant - Customer	101,839	79,629	21,266	39	571	335		
106	39701 Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
107	39702 Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
108	39705 Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
109	39800 Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	1,071,138	837,530	223,671	408	6,006	3,523		
110	39900 Other Tangible Property	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
111	39901 Other Tangible Property - Servers - H/W	6.2 P, S, T & D Plant - Customer	9,504	7,431	1,985	4	53	31		
112	39902 Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
113	39903 Other Tangible Property - Network - H/W	6.2 P, S, T & D Plant - Customer	41,230	32,238	8,609	16	231	136		
114	39904 Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
115	39905 Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
116	39906 Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	(228,583)	(178,731)	(47,732)	(87)	(1,282)	(752)		
117	39907 Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
118	39908 Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
119	39909 Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	23,412	18,306	4,869	9	131	77		
120	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
121	Retirement Work in Progress	6.2 P, S, T & D Plant - Customer	(805,651)	(629,944)	(168,233)	(307)	(4,517)	(2,650)		
122	AR 15 general plant amortization	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
123										
124	Total General Plant		2,805,210	2,193,413	585,774	1,068	15,729	9,226		
125										
126	TOTAL DIRECT RESERVE FOR DEPRECIATION		82,886,968	60,984,211	20,939,364	39,537	582,292	341,564		
127										
128	Kentucky Mid-States General Office:									
129										
130	Intangible Plant:									
131										
132	30100 Organization	99.0 -	0	-	-	-	-	-		
133	30200 Franchises & Consents	99.0 -	0	-	-	-	-	-		
134	30300 Misc Intangible Plant	99.0 -	0	-	-	-	-	-		
135										
136	Total Intangible Plant:									
137										
138	General:									
139										
140	37400 Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
141	39001 Structures Frame	6.2 P, S, T & D Plant - Customer	19,007	14,862	3,969	7	107	63		
142	36602 Structures & Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
143	38900 Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
144	39004 Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	2,349	1,837	491	1	13	8		
145	39009 Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	7,237	5,659	1,511	3	41	24		
146	39100 Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	694	543	145	0	4	2		
147	39102 Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
148	39103 Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
149	39200 Transportation Equipment	6.2 P, S, T & D Plant - Customer	3,337	2,609	697	1	19	11		
150	39201 Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
151	39202 Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
152	39300 Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
153	39400 Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	9,685	7,573	2,022	4	54	32		
154	39600 Power Operated Equipment	6.2 P, S, T & D Plant - Customer	2,353	1,840	491	1	13	8		
155	39603 Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
156	39604 Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
157	39605 Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
158	39700 Communication Equipment	6.2 P, S, T & D Plant - Customer	(4,228)	(3,306)	(883)	(2)	(24)	(14)		
159	39701 Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
160	39702 Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
161	39705 Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
162	39800 Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	(23,672)	(18,509)	(4,943)	(9)	(133)	(78)		
163	39900 Other Tangible Property	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
164	39901 Other Tangible Property - Servers - H/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
165	39902 Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
166	39903 Other Tangible Property - Network - H/W	6.2 P, S, T & D Plant - Customer	1,872	1,463	391	1	10	6		
167	39904 Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
168	39905 Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
169	39906 Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	0	0	0	0	0	0		
170	39907 Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	11,989	9,374	2,503	5	67	39		
171	39908 Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	44,331	34,663	9,257	17	249	146		
172	39909 Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
173	39924 Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
174	Retirement Work in Progress	6.2 P, S, T & D Plant - Customer	9,787	7,653	2,044	4	55	32		
175										
176	Total General Plant		84,742	66,260	17,695	32	475	279		

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
177									
178		Shared Services General Office:							
179		General:							
180									
181									
182	37400	Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
183	39000	Structures & Improvements	6.2 P, S, T & D Plant - Customer	46,537	36,387	9,718	18	261	153
184	36602	Structures & Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
185	37503	Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
186	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
187	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	180,485	141,122	37,688	69	1,012	594
188	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	54,987	42,995	11,482	21	308	181
189	39102	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	0	0	0	0	0
190	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	0	0	0	0	0
191	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	1,715	1,341	358	1	10	6
192	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
193	39202	Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
194	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
195	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	1,052	822	220	0	6	3
196	39600	Power Operated Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
197	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
198	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
199	39605	Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
200	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	620	485	129	0	3	2
201	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
202	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
203	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
204	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	1,283	1,003	268	0	7	4
205	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	(0)	(0)	(0)	(0)	(0)	(0)
206	39901	Other Tangible Property - Servers - HW	6.2 P, S, T & D Plant - Customer	134,156	104,898	28,014	51	752	441
207	39902	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	199,777	156,207	41,717	76	1,120	657
208	39903	Other Tangible Property - Network - HW	6.2 P, S, T & D Plant - Customer	25,478	19,922	5,320	10	143	84
209	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
210	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
211	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	14,712	11,503	3,072	6	82	48
212	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	5,472	4,279	1,143	2	31	18
213	39908	Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
214	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	1,431,219	1,119,080	298,862	545	8,025	4,707
215	39924	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
216		Retirement Work in Progress	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
217		Total General Plant		2,097,492	1,640,043	437,991	799	11,761	6,899
218				847,106	662,358	176,890	323	4,750	2,786
219		Shared Services Customer Support:							
220		General:							
221									
222									
223									
224	37400	Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
225	39001	Structures Frame	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
226	36602	Structures & Improvements	6.2 P, S, T & D Plant - Customer	109,923	85,950	22,954	42	616	362
227	37503	Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
228	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
229	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	42,929	33,567	8,964	16	241	141
230	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	27,316	21,359	5,704	10	153	90
231	39102	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
232	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
233	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	886	693	185	0	5	3
234	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
235	39202	Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
236	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
237	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	2,686	2,100	561	1	15	9
238	39500	Laboratory Equipment	6.2 P, S, T & D Plant - Customer	218	170	45	0	1	1
239	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
240	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
241	39605	Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
242	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	32,406	25,339	6,767	12	182	107
243	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
244	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
245	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
246	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	2,391	1,870	499	1	13	8
247	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	(3,169)	(2,478)	(662)	(1)	(18)	(10)
248	39901	Other Tangible Property - Servers - HW	6.2 P, S, T & D Plant - Customer	154,906	121,122	32,347	59	869	509
249	39902	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	39,602	30,965	8,270	15	222	130
250	39903	Other Tangible Property - Network - HW	6.2 P, S, T & D Plant - Customer	4,401	3,441	919	2	25	14
251	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
252	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
253	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	466	365	97	0	3	2
254	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	(1,426)	(1,115)	(298)	(1)	(8)	(5)
255	39908	Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	1,112,888	870,174	232,389	424	6,240	3,660
256	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	2,184	1,708	456	1	12	7
257	39924	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
258		Retirement Work in Progress	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
259									
260		Total General Plant		1,528,608	1,195,229	319,198	582	8,571	5,028
261									
262		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER		86,597,809	63,885,743	21,714,249	40,949	603,100	353,769

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand-Only Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF RESERVE FOR DEPRECIATION

Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
263		Intangible Plant:								
264										
265	30100	Organization	6.4	P, S, T & D Plant - Demand	5,169	2,408	1,299	29	750	683
266	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	74,370	34,641	18,692	424	10,787	9,825
267	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
268										
269		Total Intangible Plant:			79,538	37,048	19,992	454	11,537	10,508
270										
271		Production Plant:								
272										
273	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
274	32540	Rights of Way	3.0	Peak Day	0	-	-	-	-	-
275	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
276	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
277	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
278	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
279	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
280										
281		Total Production Plant			0	0	0	0	0	0
282										
283		Storage Plant:								
284										
285	35010	Land	3.0	Peak Day	0	-	-	-	-	-
286	35020	Rights of Way	3.0	Peak Day	2,063	961	518	12	299	273
287	35100	Structures and Improvements	3.0	Peak Day	3,478	1,620	874	20	504	459
288	35102	Compression Station Equipment	3.0	Peak Day	57,082	26,589	14,347	326	8,279	7,541
289	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	10,120	4,714	2,544	58	1,468	1,337
290	35104	Other Structures	3.0	Peak Day	50,512	23,528	12,696	288	7,326	6,673
291	35200	Wells \ Rights of Way	3.0	Peak Day	927,902	432,211	233,223	5,293	134,587	122,588
292	35201	Well Construction	3.0	Peak Day	718,231	334,548	180,524	4,097	104,175	94,887
293	35202	Well Equipment	3.0	Peak Day	224,695	104,662	56,476	1,282	32,591	29,685
294	35203	Cushion Gas	3.0	Peak Day	315,893	147,141	79,398	1,802	45,819	41,733
295	35210	Leaseholds	3.0	Peak Day	82,121	38,251	20,641	468	11,911	10,849
296	35211	Storage Rights	3.0	Peak Day	21,765	10,138	5,471	124	3,157	2,875
297	35301	Field Lines	3.0	Peak Day	50,836	23,679	12,777	290	7,374	6,716
298	35302	Tributary Lines	3.0	Peak Day	75,669	35,246	19,019	432	10,975	9,997
299	35400	Compressor Station Equipment	3.0	Peak Day	252,817	117,761	63,544	1,442	36,670	33,400
300	35500	Meas & Reg. Equipment	3.0	Peak Day	78,972	36,785	19,849	450	11,454	10,433
301	35600	Purification Equipment	3.0	Peak Day	115,049	53,589	28,917	656	16,687	15,199
302										
303		Total Storage Plant			2,987,206	1,391,423	750,819	17,039	433,278	394,647
304										
305		Transmission:								
306										
307	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
308	36520	Rights of Way	3.0	Peak Day	588,162	273,962	147,831	3,355	85,310	77,704
309	36602	Structures & Improvements	3.0	Peak Day	23,862	11,115	5,998	136	3,461	3,152
310	36603	Other Structures	3.0	Peak Day	65,485	30,503	16,459	374	9,498	8,651
311	36700	Mains Cathodic Protection	3.0	Peak Day	25,914	12,070	6,513	148	3,759	3,424
312	36701	Mains - Steel	3.0	Peak Day	16,741,558	7,798,119	4,207,905	95,493	2,428,270	2,211,770
313	36703	Mains - Anodes	3.0	Peak Day	49,204	22,919	12,367	281	7,137	6,500
314	36900	Meas. & Reg. Equipment	3.0	Peak Day	445,701	207,605	112,025	2,542	64,646	58,883
315	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,015,897	938,993	506,685	11,499	292,395	266,325
316										
317		Total Transmission Plant			19,955,783	9,295,286	5,015,784	113,827	2,894,476	2,636,410
318										
319		Distribution:								
320										
321	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
322	37401	Land	3.0	Peak Day	0	-	-	-	-	-
323	37402	Land Rights	3.0	Peak Day	467,305	217,668	117,455	2,665	67,780	61,737
324	37403	Land Other	3.0	Peak Day	0	-	-	-	-	-
325	37500	Structures & Improvements	3.0	Peak Day	140,200	65,304	35,239	800	20,335	18,522
326	37501	Structures & Improvements T.B.	3.0	Peak Day	91,558	42,647	23,013	522	13,280	12,096
327	37502	Land Rights	3.0	Peak Day	46,049	21,449	11,574	263	6,679	6,084
328	37503	Improvements	3.0	Peak Day	3,428	1,597	862	20	497	453
329	37600	Mains Cathodic Protection	3.0	Peak Day	1,232,143	573,925	309,693	7,028	178,716	162,782
330	37601	Mains - Steel	3.0	Peak Day	24,831,671	11,566,446	6,241,314	141,539	3,801,696	3,290,576
331	37602	Mains - Plastic	3.0	Peak Day	20,292,485	9,452,120	5,100,412	115,748	2,943,313	2,680,892
332	37603	Mains - Anodes	3.0	Peak Day	2,541,355	1,183,748	638,757	14,496	368,609	335,745
333	37604	Mains - Leak Clamps	3.0	Peak Day	8,368,388	3,897,946	2,103,351	47,733	1,213,788	1,105,569
334	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	3,476,302	1,619,241	873,751	19,829	504,218	459,263
335	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	655,016	305,103	164,635	3,736	95,006	86,536
336	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	1,101,135	512,902	276,765	6,281	159,713	145,474
337	38000	Services	99.0	-	0	-	-	-	-	-
338	38100	Meters	99.0	-	0	-	-	-	-	-
339	38200	Meter Installations	99.0	-	0	-	-	-	-	-
340	38300	House Regulators	99.0	-	0	-	-	-	-	-
341	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
342	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
343	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
344										
345		Total Distribution Plant			63,247,034	29,460,096	15,896,818	360,760	9,173,632	8,355,727

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
346										
347	General:									
348										
349	38900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	-
350	39000 Structures & Improvements	6.4	P, S, T & D Plant - Demand	1,082,889	504,403	272,179	6,177	157,067	143,063	
351	39002 Structures - Brick	6.4	P, S, T & D Plant - Demand	94,766	44,141	23,819	541	13,745	12,520	
352	39003 Improvements	6.4	P, S, T & D Plant - Demand	237,729	110,733	59,752	1,356	34,481	31,407	
353	39003 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	6,704	3,123	1,685	38	972	886	
354	39004 Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	773,274	360,186	194,358	4,411	112,159	102,159	
355	39009 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	737,168	343,368	185,283	4,205	106,922	97,389	
356	39100 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
357	39102 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
358	39103 Transportation Equipment	6.4	P, S, T & D Plant - Demand	63,401	29,532	15,936	362	9,196	8,376	
359	39200 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
360	39201 Trailers	6.4	P, S, T & D Plant - Demand	2,623	1,222	659	15	380	347	
361	39202 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
362	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	1,355,377	631,326	340,667	7,731	196,590	179,062	
363	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
364	39603 Ditchers	6.4	P, S, T & D Plant - Demand	(4,027)	(1,876)	(1,012)	(23)	(584)	(532)	
365	39604 Backhoes	6.4	P, S, T & D Plant - Demand	1,986	925	499	11	288	262	
366	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
367	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	170,964	79,634	42,971	975	24,797	22,586	
368	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
369	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
370	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
371	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,798,184	837,583	451,964	10,257	260,817	237,563	
372	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
373	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	15,955	7,432	4,010	91	2,314	2,108	
374	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
375	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	69,215	32,240	17,397	395	10,039	9,144	
376	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
377	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
378	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(383,737)	(178,742)	(96,450)	(2,189)	(55,659)	(50,696)	
379	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
380	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
381	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	39,303	18,307	9,879	224	5,701	5,192	
382	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
383	Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(1,352,495)	(629,984)	(339,943)	(7,715)	(196,172)	(178,682)	
384	AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
385										
386	Total General Plant			4,709,277	2,193,553	1,183,653	26,862	683,055	622,155	
387										
388	TOTAL DIRECT RESERVE FOR DEPRECIATION			90,978,838	42,377,407	22,867,066	518,941	13,195,977	12,019,447	
389										
390	Kentucky Mid-States General Office:									
391										
392	Intangible Plant:									
393										
394	30100 Organization	99.0	-	0	-	-	-	-	-	
395	30200 Franchises & Consents	99.0	-	0	-	-	-	-	-	
396	30300 Misc Intangible Plant	99.0	-	0	-	-	-	-	-	
397										
398	Total Intangible Plant:									
399										
400	General:									
401										
402	37400 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
403	39001 Structures Frame	6.4	P, S, T & D Plant - Demand	31,909	14,863	8,020	182	4,628	4,216	
404	36602 Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
405	38900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
406	39004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	3,944	1,837	991	22	572	521	
407	39009 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	12,150	5,659	3,054	69	1,782	1,605	
408	39100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	1,166	543	293	7	169	154	
409	39102 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
410	39103 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
411	39200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	5,601	2,609	1,408	32	812	740	
412	39201 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
413	39202 Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
414	39300 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
415	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	16,259	7,573	4,087	93	2,358	2,148	
416	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	3,950	1,840	993	23	573	522	
417	39603 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
418	39604 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
419	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
420	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	(7,098)	(3,306)	(1,784)	(40)	(1,030)	(938)	
421	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
422	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
423	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
424	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	(39,739)	(18,510)	(9,988)	(227)	(5,764)	(5,250)	
425	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
426	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
427	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
428	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	3,142	1,463	790	18	456	415	
429	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
430	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
431	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	0	0	0	0	0	
432	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	20,126	9,375	5,059	115	2,919	2,659	
433	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	74,422	34,665	18,705	424	10,794	9,832	
434	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
435	39924 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-	
436	Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	16,431	7,653	4,130	94	2,383	2,171	
437										
438	Total General Plant			142,261	66,264	35,757	811	20,634	18,794	

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
439									
440	Shared Services General Office:								
441									
442	General:								
443									
444	37400 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
445	39000 Structures & Improvements	6.4	P, S, T & D Plant - Demand	78,124	36,390	19,636	446	11,331	10,321
446	36602 Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
447	37503 Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
448	39004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
449	39009 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	302,990	141,131	76,155	1,728	43,947	40,029
450	39100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	92,310	42,997	23,202	527	13,389	12,195
451	39102 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	0	0	0	0	0
452	39103 Office Machines	6.4	P, S, T & D Plant - Demand	0	0	0	0	0	0
453	39200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	2,879	1,341	724	16	418	380
454	39201 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
455	39202 Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
456	39300 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
457	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	1,766	822	444	10	256	233
458	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
459	39603 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
460	39604 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
461	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
462	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	1,041	485	262	6	151	138
463	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
464	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
465	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
466	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	2,154	1,003	541	12	312	285
467	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	(0)	(0)	(0)	(0)	(0)	(0)
468	39901 Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	225,216	104,904	56,607	1,285	32,666	29,754
469	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	335,377	156,217	84,295	1,913	48,645	44,308
470	39903 Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	42,772	19,923	10,750	244	6,204	5,651
471	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
472	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
473	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	24,698	11,504	6,208	141	3,582	3,263
474	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	9,167	4,279	2,309	52	1,333	1,214
475	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
476	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	2,402,674	1,119,151	603,900	13,705	348,495	317,423
477	39924 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
478	Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
479									
480	Total General Plant			3,521,167	1,640,148	885,032	20,085	510,729	465,193
481									
482	Shared Services Customer Support:								
483									
484	General:								
485									
486	37400 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
487	39001 Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
488	36602 Structures & Improvements	6.4	P, S, T & D Plant - Demand	184,534	85,955	46,382	1,053	26,766	24,379
489	37503 Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
490	39004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
491	39009 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	72,068	33,569	18,114	411	10,453	9,521
492	39100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	45,857	21,360	11,526	262	6,651	6,058
493	39102 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
494	39103 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
495	39200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	1,487	693	374	8	216	196
496	39201 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
497	39202 Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
498	39300 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
499	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	4,509	2,100	1,133	26	654	596
500	39500 Laboratory Equipment	6.4	P, S, T & D Plant - Demand	365	170	92	2	53	48
501	39603 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
502	39604 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
503	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
504	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	54,402	25,340	13,674	310	7,891	7,187
505	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
506	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
507	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
508	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	4,014	1,870	1,009	23	582	530
509	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	(5,320)	(2,478)	(1,337)	(30)	(772)	(703)
510	39901 Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	260,050	121,130	65,362	1,483	37,719	34,356
511	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	66,483	30,967	16,710	379	9,643	8,783
512	39903 Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	7,388	3,441	1,857	42	1,072	976
513	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
514	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
515	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	783	365	197	4	114	103
516	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	(2,395)	(1,115)	(602)	(14)	(347)	(316)
517	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	1,868,272	870,230	469,581	10,657	270,983	246,822
518	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	3,666	1,708	922	21	532	484
519	39924 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
520	Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
521									
522	Total General Plant			2,566,166	1,195,305	644,993	14,637	372,208	339,023
523									
524	TOTAL RESERVE FOR DEPRECIATION - DEMAND			97,208,452	45,279,125	24,432,847	554,475	14,099,548	12,842,457

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
525		Intangible Plant:								
526										
527	30100	Organization	6.6	P, S, T & D Plant - Commodity	82	32	19	0	16	16
528	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,183	457	270	5	223	228
529	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
530										
531		Total Intangible Plant:			1,265	488	289	5	239	244
532										
533		Production Plant:								
534										
535	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
536	32540	Rights of Way	99.0	-	0	-	-	-	-	-
537	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
538	33201	Field Lines	99.0	-	0	-	-	-	-	-
539	33202	Tributary Lines	1.2	Sales Mcf	0	-	-	-	-	-
540	33400	Field Meas. & Reg. Sta. Equip	1.2	Sales Mcf	0	-	-	-	-	-
541	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
542										
543		Total Production Plant			0	0	0	0	0	0
544										
545		Storage Plant:								
546										
547	35010	Land	1.5	Winter Volumes	0	-	-	-	-	-
548	35020	Rights of Way	1.5	Winter Volumes	2,063	797	471	9	389	397
549	35100	Structures and Improvements	1.5	Winter Volumes	3,478	1,343	794	15	656	670
550	35102	Compression Station Equipment	1.5	Winter Volumes	57,082	22,042	13,037	243	10,769	10,992
551	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	10,120	3,908	2,311	43	1,909	1,949
552	35104	Other Structures	1.5	Winter Volumes	50,512	19,505	11,536	215	9,529	9,727
553	35200	Wells \ Rights of Way	1.5	Winter Volumes	927,902	358,300	211,917	3,950	175,055	178,680
554	35201	Well Construction	1.5	Winter Volumes	718,231	277,338	164,032	3,058	135,499	138,305
555	35202	Well Equipment	1.5	Winter Volumes	224,695	86,764	51,317	957	42,390	43,268
556	35203	Cushion Gas	1.5	Winter Volumes	315,893	121,979	72,145	1,345	59,595	60,829
557	35210	Leaseholds	1.5	Winter Volumes	82,121	31,710	18,755	350	15,493	15,813
558	35211	Storage Rights	1.5	Winter Volumes	21,765	8,404	4,971	93	4,106	4,191
559	35301	Field Lines	1.5	Winter Volumes	50,836	19,630	11,610	216	9,591	9,789
560	35302	Tributary Lines	1.5	Winter Volumes	75,669	29,219	17,262	322	14,275	14,571
561	35400	Compressor Station Equipment	1.5	Winter Volumes	252,817	97,623	57,739	1,076	47,696	48,683
562	35500	Meas & Reg. Equipment	1.5	Winter Volumes	78,972	30,494	18,036	336	14,899	15,207
563	35600	Purification Equipment	1.5	Winter Volumes	115,049	44,425	26,275	490	21,705	22,154
564										
565		Total Storage Plant			2,987,206	1,153,480	682,228	12,717	563,555	575,226
566										
567		Transmission:								
568										
569	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
570	36520	Rights of Way	99.0	-	0	-	-	-	-	-
571	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
572	36603	Other Structures	99.0	-	0	-	-	-	-	-
573	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
574	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
575	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
576	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
577	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
578										
579		Total Transmission Plant			0	-	-	-	-	-
580										
581		Distribution:								
582										
583	37400	Land & Land Rights	99.0	-	0	-	-	-	-	-
584	37401	Land	99.0	-	0	-	-	-	-	-
585	37402	Land Rights	1.0	Mcf	0	-	-	-	-	-
586	37403	Land Other	99.0	-	0	-	-	-	-	-
587	37500	Structures & Improvements	1.0	Mcf	0	-	-	-	-	-
588	37501	Structures & Improvements T.B.	1.0	Mcf	0	-	-	-	-	-
589	37502	Land Rights	1.0	Mcf	0	-	-	-	-	-
590	37503	Improvements	1.0	Mcf	0	-	-	-	-	-
591	37600	Mains Cathodic Protection	1.0	Mcf	0	-	-	-	-	-
592	37601	Mains - Steel	1.0	Mcf	0	-	-	-	-	-
593	37602	Mains - Plastic	1.0	Mcf	0	-	-	-	-	-
594	37603	Mains - Anodes	1.0	Mcf	0	-	-	-	-	-
595	37604	Mains - Leak Clamps	1.0	Mcf	0	-	-	-	-	-
596	37800	Meas & Reg. Sta. Equip - General	1.0	Mcf	0	-	-	-	-	-
597	37900	Meas & Reg. Sta. Equip - City Gate	1.0	Mcf	0	-	-	-	-	-
598	37905	Meas & Reg. Sta. Equipment T.B.	1.0	Mcf	0	-	-	-	-	-
599	38000	Services	99.0	-	0	-	-	-	-	-
600	38100	Meters	99.0	-	0	-	-	-	-	-
601	38200	Meter Installations	99.0	-	0	-	-	-	-	-
602	38300	House Regulators	99.0	-	0	-	-	-	-	-
603	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
604	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
605	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
606										
607		Total Distribution Plant			0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
608										
609	General:									
610										
611	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
612	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	17,222	6,650	3,933	73	3,249	3,316
613	39002	Structures - Brick	6.6	P, S, T & D Plant - Commodity	1,507	582	344	6	284	290
614	39003	Improvements	6.6	P, S, T & D Plant - Commodity	3,781	1,460	863	16	713	728
615	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	107	41	24	0	20	21
616	39004	Improvement to Leased Premises	6.6	P, S, T & D Plant - Commodity	12,298	4,749	2,809	52	2,320	2,368
617	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	11,724	4,527	2,678	50	2,212	2,258
618	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
619	39102	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
620	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	1,008	389	230	4	190	194
621	39200	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
622	39201	Trailers	6.6	P, S, T & D Plant - Commodity	42	16	10	0	8	8
623	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
624	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	21,556	8,324	4,923	92	4,067	4,151
625	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
626	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	(64)	(25)	(15)	(0)	(12)	(12)
627	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	32	12	7	0	6	6
628	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
629	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	2,719	1,050	621	12	513	524
630	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
631	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
632	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
633	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	28,599	11,043	6,531	122	5,395	5,507
634	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
635	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	254	98	58	1	48	49
636	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
637	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,101	425	251	5	208	212
638	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
639	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
640	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(6,103)	(2,357)	(1,394)	(26)	(1,151)	(1,175)
641	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
642	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
643	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	625	241	143	3	118	120
644	39909	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
645	39909	Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(21,510)	(8,306)	(4,913)	(92)	(4,058)	(4,142)
646	39909	AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
647										
648	Total General Plant				74,897	28,921	17,105	319	14,130	14,422
649										
650	TOTAL DIRECT RESERVE FOR DEPRECIATION				3,063,368	1,182,889	699,622	13,041	577,924	589,892
651										
652	Kentucky Mid-States General Office:									
653										
654	Intangible Plant:									
655										
656	30100	Organization	99.0	-	0	-	-	-	-	-
657	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
658	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
659										
660	Total Intangible Plant:									
661										
662	General:									
663										
664	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
665	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	507	196	116	2	96	98
666	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
667	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
668	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	63	24	14	0	12	12
669	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	193	75	44	1	36	37
670	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	19	7	4	0	3	4
671	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
672	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
673	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	89	34	20	0	17	17
674	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
675	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
676	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
677	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	259	100	59	1	49	50
678	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	63	24	14	0	12	12
679	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
680	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
681	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
682	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(113)	(44)	(26)	(0)	(21)	(22)
683	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
684	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
685	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
686	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	(632)	(244)	(144)	(3)	(119)	(122)
687	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
688	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
689	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
690	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	50	19	11	0	9	10
691	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
692	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
693	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0	0
694	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	320	124	73	1	60	62
695	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	1,184	457	270	5	223	228
696	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
697	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
698	39909	Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	261	101	60	1	49	50
699										
700	Total General Plant				2,263	874	517	10	427	436

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
701									
702	Shared Services General Office:								
703									
704	General:								
705									
706	37400 Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
707	39000 Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,242	480	284	5	234	239
708	36602 Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
709	37503 Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
710	39004 Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
711	39009 Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	4,819	1,861	1,101	21	909	928
712	39100 Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	1,468	567	335	6	277	283
713	39102 Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0	0
714	39103 Office Machines	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0	0
715	39200 Transportation Equipment	6.6	P, S, T & D Plant - Commodity	46	18	10	0	9	9
716	39201 Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
717	39202 Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
718	39300 Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
719	39400 Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	28	11	6	0	5	5
720	39600 Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
721	39603 Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
722	39604 Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
723	39605 Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
724	39700 Communication Equipment	6.6	P, S, T & D Plant - Commodity	17	6	4	0	3	3
725	39701 Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
726	39702 Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
727	39705 Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
728	39800 Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	34	13	8	0	6	7
729	39900 Other Tangible Property	6.6	P, S, T & D Plant - Commodity	(0)	(0)	(0)	(0)	(0)	(0)
730	39901 Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	3,582	1,383	818	15	676	690
731	39902 Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	5,334	2,060	1,218	23	1,006	1,027
732	39903 Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	680	263	155	3	128	131
733	39904 Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
734	39905 Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
735	39906 Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	393	152	90	2	74	76
736	39907 Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	146	56	33	1	28	28
737	39908 Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
738	39909 Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	38,213	14,755	8,727	163	7,209	7,358
739	39924 Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
740	Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
741									
742	Total General Plant			56,002	21,624	12,790	238	10,565	10,784
743				22,617	8,733	5,165	96	4,267	4,355
744	Shared Services Customer Support:								
745									
746	General:								
747									
748	37400 Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
749	39001 Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
750	36602 Structures & Improvements	6.6	P, S, T & D Plant - Commodity	2,935	1,133	670	12	554	565
751	37503 Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
752	39004 Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
753	39009 Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	1,146	443	262	5	216	221
754	39100 Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	729	282	167	3	138	140
755	39102 Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
756	39103 Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
757	39200 Transportation Equipment	6.6	P, S, T & D Plant - Commodity	24	9	5	0	4	5
758	39201 Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
759	39202 Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
760	39300 Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
761	39400 Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	72	28	16	0	14	14
762	39500 Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	6	2	1	0	1	1
763	39603 Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
764	39604 Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
765	39605 Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
766	39700 Communication Equipment	6.6	P, S, T & D Plant - Commodity	865	334	198	4	163	167
767	39701 Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
768	39702 Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
769	39705 Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
770	39800 Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	64	25	15	0	12	12
771	39900 Other Tangible Property	6.6	P, S, T & D Plant - Commodity	(85)	(33)	(19)	(0)	(16)	(16)
772	39901 Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	4,136	1,597	945	18	780	796
773	39902 Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	1,057	408	241	5	199	204
774	39903 Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	118	45	27	1	22	23
775	39904 Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
776	39905 Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
777	39906 Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	12	5	3	0	2	2
778	39907 Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	(38)	(15)	(9)	(0)	(7)	(7)
779	39908 Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	29,713	11,473	6,786	126	5,606	5,722
780	39909 Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	58	23	13	0	11	11
781	39924 Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
782	Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
783									
784	Total General Plant			40,813	15,759	9,321	174	7,700	7,859
785									
786	TOTAL RESERVE FOR DEPRECIATION - COMMODITY			3,162,445	1,221,146	722,250	13,463	596,615	608,971

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Total Reserve for Depreciation										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
787		Intangible Plant:								
788										
789	30100	Organization			8,330	4,847	1,961	31	782	709
790	30200	Franchises & Consents			119,853	69,736	28,213	446	11,258	10,199
791	30300	Misc Intangible Plant			0	-	-	-	-	-
792										
793		Total Intangible Plant:			128,182	74,583	30,174	477	12,041	10,907
794										
795		Production Plant:								
796										
797	32520	Producing Leaseholds			0	-	-	-	-	-
798	32540	Rights of Way			0	-	-	-	-	-
799	33100	Production Gas Wells Equipment			0	-	-	-	-	-
800	33201	Field Lines			0	-	-	-	-	-
801	33202	Tributary Lines			0	-	-	-	-	-
802	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-	-
803	33600	Purification Equipment			0	-	-	-	-	-
804										
805		Total Production Plant			0	0	0	0	0	0
806										
807		Storage Plant:								
808										
809	35010	Land			0	-	-	-	-	-
810	35020	Rights of Way			4,125	1,757	990	21	688	670
811	35100	Structures and Improvements			6,956	2,963	1,668	35	1,161	1,129
812	35102	Compression Station Equipment			114,165	48,630	27,384	569	19,048	18,533
813	35103	Meas. & Reg. Sta. Structures			20,239	8,621	4,855	101	3,377	3,286
814	35104	Other Structures			101,024	43,033	24,232	503	16,856	16,400
815	35200	Wells \ Rights of Way			1,855,804	790,511	445,141	9,243	309,642	301,267
816	35201	Well Construction			1,436,462	611,886	344,556	7,154	239,674	233,192
817	35202	Well Equipment			449,391	191,426	107,793	2,238	74,981	72,953
818	35203	Cushion Gas			631,786	269,120	151,543	3,147	105,414	102,563
819	35210	Leaseholds			164,241	69,961	39,396	818	27,404	26,663
820	35211	Storage Rights			43,530	18,542	10,441	217	7,263	7,067
821	35301	Field Lines			101,673	43,309	24,388	506	16,964	16,505
822	35302	Tributary Lines			151,339	64,465	36,301	754	25,251	24,568
823	35400	Compressor Station Equipment			505,634	215,383	121,283	2,518	84,365	82,084
824	35500	Meas & Reg. Equipment			157,945	67,279	37,885	787	26,353	25,640
825	35600	Purification Equipment			230,099	98,014	55,192	1,146	38,392	37,354
826										
827		Total Storage Plant			5,974,413	2,544,903	1,433,047	29,756	996,833	969,874
828										
829		Transmission:								
830										
831	36510	Land & Land Rights			0	-	-	-	-	-
832	36520	Rights of Way			588,162	273,962	147,831	3,355	85,310	77,704
833	36602	Structures & Improvements			23,862	11,115	5,998	136	3,461	3,152
834	36603	Other Structures			65,485	30,503	16,459	374	9,498	8,651
835	36700	Mains Cathodic Protection			25,914	12,070	6,513	148	3,759	3,424
836	36701	Mains - Steel			16,741,558	7,798,119	4,207,905	95,493	2,428,270	2,211,770
837	36703	Mains - Anodes			49,204	22,919	12,367	281	7,137	6,500
838	36900	Meas. & Reg. Equipment			445,701	207,605	112,025	2,542	64,646	58,883
839	36901	Meas. & Reg. Equipment			2,015,897	938,993	506,685	11,499	292,395	266,325
840										
841		Total Transmission Plant			19,955,783	9,295,286	5,015,784	113,827	2,894,476	2,636,410
842										
843		Distribution:								
844										
845	37400	Land & Land Rights			0	-	-	-	-	-
846	37401	Land			0	-	-	-	-	-
847	37402	Land Rights			467,305	217,668	117,455	2,665	67,780	61,737
848	37403	Land Other			0	-	-	-	-	-
849	37500	Structures & Improvements			140,200	65,304	35,239	800	20,335	18,522
850	37501	Structures & Improvements T.B.			91,558	42,647	23,013	522	13,280	12,096
851	37502	Land Rights			46,049	21,449	11,574	263	6,679	6,084
852	37503	Improvements			3,428	1,597	862	20	497	453
853	37600	Mains Cathodic Protection			1,232,143	573,925	309,693	7,028	178,716	162,762
854	37601	Mains - Steel			24,831,671	11,566,446	6,241,314	141,539	3,801,696	3,290,576
855	37602	Mains - Plastic			20,292,485	9,452,120	5,100,412	115,748	2,943,313	2,680,892
856	37603	Mains - Anodes			2,541,355	1,183,748	638,757	14,496	368,609	335,745
857	37604	Mains - Leak Clamps			8,368,388	3,897,946	2,103,351	47,733	1,213,788	1,105,569
858	37800	Meas & Reg. Sta. Equip - General			3,476,302	1,619,241	873,751	19,829	504,218	459,263
859	37900	Meas & Reg. Sta. Equip - City Gate			655,016	305,103	164,635	3,736	95,006	86,536
860	37905	Meas & Reg. Sta. Equipment T.B.			1,101,135	512,902	276,765	6,281	159,713	145,474
861	38000	Services			39,052,235	34,700,590	4,309,159	1,744	25,680	15,063
862	38100	Meters			19,847,641	12,728,276	6,664,005	18,687	275,228	161,445
863	38200	Meter Installations			27,765,269	17,805,845	9,322,412	26,142	385,022	225,848
864	38300	House Regulators			(10,249,940)	(6,573,278)	(3,441,499)	(9,651)	(142,136)	(83,375)
865	38400	House Reg. Installations			143,956	92,319	48,334	136	1,996	1,171
866	38500	Ind. Meas. & Reg. Sta. Equipment			3,475,216	-	3,441,286	1,392	20,508	12,030
867	38600	Other Prop. On Cust. Prem			0	-	-	-	-	-
868										
869		Total Distribution Plant			143,281,412	88,213,848	36,240,516	399,210	9,739,930	8,687,909

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
870									
871	General:								
872									
873	38900 Land & Land Rights	0	-	-	-	-	-	-	-
874	39000 Structures & Improvements	1,745,164	1,015,424	410,809	6,496	163,933	148,501		
875	39002 Structures - Brick	152,723	88,862	35,951	568	14,346	12,996		
876	39003 Improvements	383,119	222,918	90,186	1,426	35,989	32,601		
877	39003 Air Conditioning Equipment	10,804	6,286	2,543	40	1,015	919		
878	39004 Improvement to Leased Premises	1,246,194	725,099	293,353	4,638	117,062	106,042		
879	39009 Office Furniture & Equipment	1,188,006	691,242	279,655	4,422	111,596	101,091		
880	39100 Remittance Processing Equip	0	-	-	-	-	-		
881	39102 Office Machines	0	-	-	-	-	-		
882	39103 Transportation Equipment	102,176	59,451	24,052	380	9,598	8,694		
883	39200 Trucks	0	-	-	-	-	-		
884	39201 Trailers	4,227	2,459	995	16	397	360		
885	39202 Stores Equipment	0	-	-	-	-	-		
886	39400 Tools, Shop & Garage Equipment	2,184,300	1,270,936	514,182	8,130	205,184	185,869		
887	39600 Power Operated Equipment	0	-	-	-	-	-		
888	39603 Ditchers	(6,490)	(3,776)	(1,528)	(24)	(610)	(552)		
889	39604 Backhoes	3,201	1,863	754	12	301	272		
890	39605 Welders	0	-	-	-	-	-		
891	39700 Communication Equipment	275,522	160,312	64,857	1,026	25,881	23,445		
892	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-		
893	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-		
894	39705 Communication Equip. - Telemetering	0	-	-	-	-	-		
895	39800 Miscellaneous Equipment	2,897,920	1,686,156	682,167	10,786	272,218	246,593		
896	39900 Other Tangible Property	0	-	-	-	-	-		
897	39901 Other Tangible Property - Servers - H/W	25,713	14,961	6,053	96	2,415	2,188		
898	39902 Other Tangible Property - Servers - S/W	0	-	-	-	-	-		
899	39903 Other Tangible Property - Network - H/W	111,545	64,903	26,258	415	10,478	9,492		
900	39904 Other Tang. Property - CPU	0	-	-	-	-	-		
901	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-		
902	39906 Other Tang. Property - PC Hardware	(618,423)	(359,830)	(145,576)	(2,302)	(58,092)	(52,623)		
903	39907 Other Tang. Property - PC Software	0	-	-	-	-	-		
904	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-		
905	39909 Other Tang. Property - Application Software	63,339	36,854	14,910	236	5,950	5,390		
906	Other Tang. Property - General Startup Costs	0	-	-	-	-	-		
907	Retirement Work in Progress	(2,179,656)	(1,268,234)	(513,088)	(8,113)	(204,747)	(185,474)		
908	AR 15 general plant amortization	0	-	-	-	-	-		
909									
910	Total General Plant	7,589,384	4,415,887	1,786,532	28,248	712,914	645,804		
911									
912	TOTAL DIRECT RESERVE FOR DEPRECIATION	176,929,174	104,544,507	44,506,052	571,519	14,356,193	12,950,903		
913									
914	Kentucky Mid-States General Office:								
915									
916	Intangible Plant:								
917									
918	30100 Organization	0	-	-	-	-	-		
919	30200 Franchises & Consents	0	-	-	-	-	-		
920	30300 Misc Intangible Plant	0	-	-	-	-	-		
921									
922	Total Intangible Plant:								
923									
924	General:								
925									
926	37400 Land & Land Rights	0	-	-	-	-	-		
927	39001 Structures Frame	51,423	29,921	12,105	191	4,830	4,376		
928	36602 Structures & Improvements	0	-	-	-	-	-		
929	38900 Land & Land Rights	0	-	-	-	-	-		
930	39004 Air Conditioning Equipment	6,356	3,698	1,496	24	597	541		
931	39009 Improvement to leased Premises	19,580	11,393	4,609	73	1,839	1,666		
932	39100 Office Furniture & Equipment	1,879	1,093	442	7	176	160		
933	39102 Remittance Processing Equip	0	-	-	-	-	-		
934	39103 Office Machines	0	-	-	-	-	-		
935	39200 Transportation Equipment	9,027	5,252	2,125	34	848	768		
936	39201 Trucks	0	-	-	-	-	-		
937	39202 Trailers	0	-	-	-	-	-		
938	39300 Stores Equipment	0	-	-	-	-	-		
939	39400 Tools, Shop & Garage Equipment	26,202	15,246	6,168	98	2,461	2,230		
940	39600 Power Operated Equipment	6,366	3,704	1,499	24	598	542		
941	39603 Ditchers	0	-	-	-	-	-		
942	39604 Backhoes	0	-	-	-	-	-		
943	39605 Welders	0	-	-	-	-	-		
944	39700 Communication Equipment	(11,439)	(6,656)	(2,693)	(43)	(1,075)	(973)		
945	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-		
946	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-		
947	39705 Communication Equip. - Telemetering	0	-	-	-	-	-		
948	39800 Miscellaneous Equipment	(64,043)	(37,263)	(15,076)	(238)	(6,016)	(5,450)		
949	39900 Other Tangible Property	0	-	-	-	-	-		
950	39901 Other Tangible Property - Servers - H/W	0	-	-	-	-	-		
951	39902 Other Tangible Property - Servers - S/W	0	-	-	-	-	-		
952	39903 Other Tangible Property - Network - H/W	5,063	2,946	1,192	19	476	431		
953	39904 Other Tang. Property - CPU	0	-	-	-	-	-		
954	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-		
955	39906 Other Tang. Property - PC Hardware	0	0	0	0	0	0		
956	39907 Other Tang. Property - PC Software	32,435	18,873	7,635	121	3,047	2,760		
957	39908 Other Tang. Property - Mainframe S/W	119,936	69,785	28,233	446	11,266	10,206		
958	39909 Other Tang. Property - Application Software	0	-	-	-	-	-		
959	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-		
960	Retirement Work in Progress	26,479	15,407	6,233	99	2,487	2,253		
961									
962	Total General Plant	229,266	133,398	53,969	853	21,536	19,509		

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF RESERVE FOR DEPRECIATION							
963							
964	Shared Services General Office:						
965							
966	General:						
967							
968	37400 Land & Land Rights	0	-	-	-	-	-
969	39000 Structures & Improvements	125,903	73,257	29,637	469	11,827	10,713
970	36602 Structures & Improvements	0	-	-	-	-	-
971	37503 Improvements	0	-	-	-	-	-
972	39004 Air Conditioning Equipment	0	-	-	-	-	-
973	39009 Improvement to leased Premises	488,294	284,114	114,944	1,817	45,868	41,550
974	39100 Office Furniture & Equipment	148,765	86,559	35,019	554	13,974	12,659
975	39102 Remittance Processing Equip	0	0	0	0	0	0
976	39103 Office Machines	0	0	0	0	0	0
977	39200 Transportation Equipment	4,639	2,699	1,092	17	436	395
978	39201 Trucks	0	-	-	-	-	-
979	39202 Trailers	0	-	-	-	-	-
980	39300 Stores Equipment	0	-	-	-	-	-
981	39400 Tools, Shop & Garage Equipment	2,845	1,656	670	11	267	242
982	39600 Power Operated Equipment	0	-	-	-	-	-
983	39603 Ditchers	0	-	-	-	-	-
984	39604 Backhoes	0	-	-	-	-	-
985	39605 Welders	0	-	-	-	-	-
986	39700 Communication Equipment	1,678	976	395	6	158	143
987	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
988	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
989	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
990	39800 Miscellaneous Equipment	3,471	2,020	817	13	326	295
991	39900 Other Tangible Property	(0)	(0)	(0)	(0)	(0)	(0)
992	39901 Other Tangible Property - Servers - H/W	362,954	211,195	85,439	1,351	34,094	30,885
993	39902 Other Tangible Property - Servers - S/W	540,488	314,483	127,230	2,012	50,771	45,992
994	39903 Other Tangible Property - Network - H/W	68,930	40,107	16,226	257	6,475	5,865
995	39904 Other Tang. Property - CPU	0	-	-	-	-	-
996	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
997	39906 Other Tang. Property - PC Hardware	39,802	23,159	9,369	148	3,739	3,387
998	39907 Other Tang. Property - PC Software	14,806	8,615	3,485	55	1,391	1,260
999	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-
1000	39909 Other Tang. Property - Application Software	3,872,105	2,252,986	911,489	14,412	363,729	329,489
1001	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-
1002	Retirement Work in Progress	0	-	-	-	-	-
1003							
1004	Total General Plant	5,674,680	3,301,816	1,335,813	21,122	533,055	482,876
1005							
1006	Shared Services Customer Support:						
1007							
1008	General:						
1009							
1010	37400 Land & Land Rights	0	-	-	-	-	-
1011	39001 Structures Frame	0	-	-	-	-	-
1012	36602 Structures & Improvements	297,392	173,038	70,006	1,107	27,936	25,306
1013	37503 Improvements	0	-	-	-	-	-
1014	39004 Air Conditioning Equipment	0	-	-	-	-	-
1015	39009 Improvement to leased Premises	116,144	67,578	27,340	432	10,910	9,883
1016	39100 Office Furniture & Equipment	73,903	43,000	17,397	275	6,942	6,289
1017	39102 Remittance Processing Equip	0	-	-	-	-	-
1018	39103 Office Machines	0	-	-	-	-	-
1019	39200 Transportation Equipment	2,397	1,395	564	9	225	204
1020	39201 Trucks	0	-	-	-	-	-
1021	39202 Trailers	0	-	-	-	-	-
1022	39300 Stores Equipment	0	-	-	-	-	-
1023	39400 Tools, Shop & Garage Equipment	7,267	4,229	1,711	27	683	618
1024	39500 Laboratory Equipment	589	343	139	2	55	50
1025	39603 Ditchers	0	-	-	-	-	-
1026	39604 Backhoes	0	-	-	-	-	-
1027	39605 Welders	0	-	-	-	-	-
1028	39700 Communication Equipment	87,674	51,013	20,638	326	8,236	7,460
1029	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
1030	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
1031	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
1032	39800 Miscellaneous Equipment	6,469	3,764	1,523	24	608	550
1033	39900 Other Tangible Property	(8,573)	(4,988)	(2,018)	(32)	(805)	(730)
1034	39901 Other Tangible Property - Servers - H/W	419,092	243,849	98,654	1,560	39,368	35,662
1035	39902 Other Tangible Property - Servers - S/W	107,143	62,341	25,221	399	10,064	9,117
1036	39903 Other Tangible Property - Network - H/W	11,907	6,928	2,803	44	1,118	1,013
1037	39904 Other Tang. Property - CPU	0	-	-	-	-	-
1038	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
1039	39906 Other Tang. Property - PC Hardware	1,262	734	297	5	119	107
1040	39907 Other Tang. Property - PC Software	(3,859)	(2,246)	(908)	(14)	(363)	(328)
1041	39908 Other Tang. Property - Mainframe S/W	3,010,873	1,751,878	708,756	11,207	282,828	256,204
1042	39909 Other Tang. Property - Application Software	5,909	3,438	1,391	22	555	503
1043	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-
1044	Retirement Work in Progress	0	-	-	-	-	-
1045							
1046	Total General Plant	4,135,587	2,406,293	973,512	15,393	388,479	351,910
1047							
1048	TOTAL RESERVE FOR DEPRECIATION	186,968,707	110,386,014	46,869,346	608,887	15,299,263	13,805,197

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF OTHER RATE BASE									
Customer									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base Additions:								
2									
3	Materials and Supplies - KY Direct	7.2	Allocated O&M Expenses - Cust	(43,566)	(34,028)	(9,128)	(28)	(241)	(141)
4	Materials and Supplies - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	61,018	47,659	12,784	40	337	198
5	Materials and Supplies - Shared Services GO	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
6	Materials and Supplies - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
7	Gas Storage Inventory	99.0	-	0	-	-	-	-	-
8	Prepayments - KY Direct	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
9	Prepayments - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
10	Prepayments - Shared Services GO	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
11	Prepayments - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
12	Cash Working Capital	7.2	Allocated O&M Expenses - Cust	(248,262)	(193,909)	(52,015)	(161)	(1,372)	(805)
13	Regulatory Assets	7.2	Allocated O&M Expenses - Cust	(2,220,935)	(1,734,697)	(465,320)	(1,444)	(12,272)	(7,202)
14									
15	Total Rate Base Additions			(2,451,745)	(1,914,975)	(513,678)	(1,594)	(13,547)	(7,951)
16									
17	Rate Base Deductions:								
18									
19	Customer Advances - KY Direct	2.0	Bills	(683,775)	(607,581)	(75,450)	(31)	(450)	(264)
20	Customer Advances - KY Mid-States GO	2.0	Bills	0	-	-	-	-	-
21	Customer Advances - Shared Services GO	2.0	Bills	0	-	-	-	-	-
22	Customer Advances - Shared Services CS	2.0	Bills	0	-	-	-	-	-
23	ADIT - KY Direct	9.2	Allocated Net Plant - Cust	(34,285,248)	(27,366,340)	(6,629,234)	(11,888)	(175,084)	(102,702)
24	ADIT - KY Mid-States GO	9.2	Allocated Net Plant - Cust	17,350,135	13,848,804	3,354,740	6,016	88,602	51,972
25	ADIT - Shared Services GO	9.2	Allocated Net Plant - Cust	(218,244)	(174,201)	(42,199)	(76)	(1,115)	(654)
26	ADIT - Shared Services CS	9.2	Allocated Net Plant - Cust	(803,226)	(641,131)	(155,308)	(279)	(4,102)	(2,406)
27	Change in Net Operating Loss Carryforward	9.2	Allocated Net Plant - Cust	(4,083,757)	(3,259,637)	(789,616)	(1,416)	(20,854)	(12,233)
28									
29									
30	Total Rate Base Deductions			(22,724,114)	(18,200,086)	(4,337,066)	(7,673)	(113,003)	(66,286)
31									
32									
33	TOTAL OTHER RB - CUSTOMER			(25,175,859)	(20,115,061)	(4,850,745)	(9,267)	(126,550)	(74,236)
34									
35	Interest on Customer Deposits	2.0	Bills	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF OTHER RATE BASE									
Demand									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
35	Rate Base Additions:								
36									
37	Materials and Supplies - KY Direct	7.4	Allocated O&M Expenses - Demand	(98,071)	(45,681)	(24,650)	(559)	(14,225)	(12,956)
38	Materials and Supplies - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	137,357	63,980	34,524	783	19,923	18,147
39	Materials and Supplies - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
40	Materials and Supplies - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
41	Gas Storage Inventory	99.0	-	0	-	-	-	-	-
42	Prepayments - KY Direct	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
43	Prepayments - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
44	Prepayments - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
45	Prepayments - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
46	Cash Working Capital	7.4	Allocated O&M Expenses - Demand	(558,855)	(260,312)	(140,465)	(3,188)	(81,059)	(73,832)
47	Regulatory Assets	7.4	Allocated O&M Expenses - Demand	(4,999,490)	(2,328,733)	(1,256,596)	(28,517)	(725,148)	(660,495)
48									
49	Total Rate Base Additions			(5,519,059)	(2,570,745)	(1,387,187)	(31,481)	(800,509)	(729,137)
50									
51	Rate Base Deductions:								
52									
53									
54	Customer Advances - KY Direct	99.0	-	0	-	-	-	-	-
55	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-	-
56	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-	-
57	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-	-
58	ADIT - KY Direct	9.4	Allocated Net Plant - Demand	(64,588,406)	(30,084,899)	(16,233,966)	(368,411)	(9,368,191)	(8,532,940)
59	ADIT - KY Mid-States GO	9.4	Allocated Net Plant - Demand	32,685,123	15,224,538	8,215,239	186,435	4,740,796	4,318,115
60	ADIT - Shared Services GO	9.4	Allocated Net Plant - Demand	(411,139)	(191,506)	(103,338)	(2,345)	(59,633)	(54,317)
61	ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	(1,513,160)	(704,821)	(380,325)	(8,631)	(219,476)	(199,907)
62	Change in Net Operating Loss Carryforward	9.4	Allocated Net Plant - Demand	(7,693,202)	(3,583,448)	(1,933,647)	(43,882)	(1,115,856)	(1,016,369)
63									
64	Total Rate Base Deductions			(41,520,784)	(19,340,137)	(10,436,037)	(236,834)	(6,022,360)	(5,485,417)
65									
66									
67	TOTAL OTHER RB - DEMAND			(47,039,843)	(21,910,882)	(11,823,224)	(268,314)	(6,822,869)	(6,214,554)
68									
69	Interest on Customer Deposits	3.0	Peak Day	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF OTHER RATE BASE									
Commodity									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
69	Rate Base Additions:								
70									
71	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(395,792)	(234,694)	(154,644)	(4,539)	(918)	(996)
72	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	554,340	328,709	216,592	6,358	1,285	1,396
73	Materials and Supplies - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
74	Materials and Supplies - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
75	Gas Storage Inventory	1.0	Mcf	8,401,855	2,580,041	1,699,317	68,571	1,905,190	2,148,736
76	Prepayments - KY Direct	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
77	Prepayments - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
78	Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
79	Prepayments - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
80	Cash Working Capital	7.6	Allocated O&M Expenses - Comm	(2,255,410)	(1,337,401)	(881,235)	(25,867)	(5,229)	(5,678)
81	C Regulatory Assets	7.6	Allocated O&M Expenses - Comm	(20,176,773)	(11,964,315)	(7,883,481)	(231,406)	(46,778)	(50,794)
82									
83	Total Rate Base Additions			(13,871,780)	(10,627,660)	(7,003,450)	(186,884)	1,853,550	2,092,663
84									
85									
86	Rate Base Deductions:								
87									
88	Customer Advances - KY Direct	99.0	-	0	-	-	-	-	-
89	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-	-
90	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-	-
91	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-	-
92	ADIT - KY Direct	9.6	Allocated Net Plant - Comm	(791,257)	(305,536)	(180,710)	(3,368)	(149,276)	(152,367)
93	ADIT - KY Mid-States GO	9.6	Allocated Net Plant - Comm	400,418	154,617	91,449	1,705	75,541	77,106
94	ADIT - Shared Services GO	9.6	Allocated Net Plant - Comm	(5,037)	(1,945)	(1,150)	(21)	(950)	(970)
95	ADIT - Shared Services CS	9.6	Allocated Net Plant - Comm	(18,537)	(7,158)	(4,234)	(79)	(3,497)	(3,570)
96	Change in Net Operating Loss Carryforward	9.6	Allocated Net Plant - Comm	(94,248)	(36,393)	(21,525)	(401)	(17,780)	(18,149)
97									
98	Total Rate Base Deductions			(508,661)	(196,414)	(116,170)	(2,165)	(95,962)	(97,949)
99									
100									
101	TOTAL OTHER RB - COMMODITY			(14,380,441)	(10,824,074)	(7,119,620)	(189,049)	1,757,588	1,994,714
102									
103	Interest on Customer Deposits	1.0	Mcf	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand-Only Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
ALLOCATION OF OTHER RATE BASE								
Total Other Rate Base								
Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
103	Rate Base Additions:							
104								
105		Materials and Supplies - KY Direct	(537,429)	(314,403)	(188,421)	(5,127)	(15,383)	(14,094)
106		Materials and Supplies - KY Mid-States GO	752,715	440,349	263,900	7,181	21,545	19,740
107		Materials and Supplies - Shared Services GO	0	-	-	-	-	-
108		Materials and Supplies - Shared Services CS	0	-	-	-	-	-
109		Gas Storage Inventory	8,401,855	2,580,041	1,699,317	68,571	1,905,190	2,148,736
110		Prepayments - KY Direct	0	-	-	-	-	-
111		Prepayments - KY Mid-States GO	0	-	-	-	-	-
112		Prepayments - Shared Services GO	0	-	-	-	-	-
113		Prepayments - Shared Services CS	0	-	-	-	-	-
114		Cash Working Capital	(3,062,527)	(1,791,621)	(1,073,715)	(29,216)	(87,660)	(80,315)
115		Regulatory Assets	(27,397,198)	(16,027,745)	(9,605,397)	(261,367)	(784,198)	(718,491)
116								
117		Total Rate Base Additions	(21,842,583)	(15,113,379)	(8,904,316)	(219,958)	1,039,494	1,355,576
118								
119								
120	Rate Base Deductions:							
121								
122		Customer Advances - KY Direct	(683,775)	(607,581)	(75,450)	(31)	(450)	(264)
123		Customer Advances - KY Mid-States GO	0	-	-	-	-	-
124		Customer Advances - Shared Services GO	0	-	-	-	-	-
125		Customer Advances - Shared Services CS	0	-	-	-	-	-
126		ADIT - KY Direct	(99,664,910)	(57,756,775)	(23,043,910)	(383,667)	(9,692,551)	(8,788,008)
127		ADIT - KY Mid-States GO	50,435,676	29,227,959	11,661,428	194,156	4,904,939	4,447,193
128		ADIT - Shared Services GO	(634,420)	(367,652)	(146,687)	(2,442)	(61,698)	(55,940)
129		ADIT - Shared Services CS	(2,334,923)	(1,353,111)	(539,867)	(8,988)	(227,075)	(205,883)
130		Change in Net Operating Loss Carryforward	(11,871,206)	(6,879,478)	(2,744,787)	(45,699)	(1,154,491)	(1,046,750)
131								
132		Total Rate Base Deductions	(64,753,559)	(37,736,637)	(14,889,273)	(246,672)	(6,231,325)	(5,649,652)
133								
134								
135		TOTAL OTHER RB	(86,596,142)	(52,850,017)	(23,793,589)	(466,630)	(5,191,830)	(4,294,076)
136								
137		Interest on Customer Deposits	0	-	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
Customer									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1			Production & Gathering:						
2			Operation						
3	7500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
4	7510	99.0 -	Production Maps & Records	0	-	-	-	-	-
5	7530	99.0 -	Field Lines Expenses	0	-	-	-	-	-
6	7540	99.0 -	Field Compressor Station Expense	0	-	-	-	-	-
7	7550	99.0 -	Field Compressor Sta. Fuel & Pwr.	0	-	-	-	-	-
8	7560	99.0 -	Field Meas. & Regul. Station Exp	0	-	-	-	-	-
9	7570	99.0 -	Purification Expense	0	-	-	-	-	-
10	7590	99.0 -	Other Expenses	0	-	-	-	-	-
11			Maintenance						
12	7610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
13	7620	99.0 -	Structures and Improvements	0	-	-	-	-	-
14	7640	99.0 -	Field Line Maintenance	0	-	-	-	-	-
15	7650	99.0 -	Compressor Station Equip. Maint.	0	-	-	-	-	-
16	7660	99.0 -	Meas. & Regul. Station Equip Maint.	0	-	-	-	-	-
17	7670	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
18	7680	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
19	7690	99.0 -	Gas Processed By Others	0	-	-	-	-	-
20			Total Production & Gathering	0	0	0	0	0	0
21			Other Gas Supply Expenses:						
22			Operation						
23	8001	99.0 -	Intercompany Gas Well-head Purchases	0	-	-	-	-	-
24	8010	99.0 -	Natural gas field line purchases	0	-	-	-	-	-
25	8040	99.0 -	Natural gas city gate purchases	0	-	-	-	-	-
26	8050	99.0 -	Transmission-Operation supervision and engineering	0	-	-	-	-	-
27	8051	99.0 -	Other Gas Purchases / Gas Cost Adjustments	0	-	-	-	-	-
28	8052	99.0 -	PGA for Commercial	0	-	-	-	-	-
29	8053	99.0 -	PGA for Industrial	0	-	-	-	-	-
30	8054	99.0 -	PGA for Public Authority	0	-	-	-	-	-
31	8058	99.0 -	Unbilled PGA Cost	0	-	-	-	-	-
32	8059	99.0 -	PGA Offset to Unrecovered Gas Cost	0	-	-	-	-	-
33	8060	99.0 -	Exchange gas	0	-	-	-	-	-
34	8081	99.0 -	Gas withdrawn from storage-Debit	0	-	-	-	-	-
35	8082	99.0 -	Gas delivered to storage-Credit	0	-	-	-	-	-
36	8120	99.0 -	Gas used for other utility operations-Credit	0	-	-	-	-	-
37	8580	99.0 -	Transmission and compression of gas by others	0	-	-	-	-	-
38			Maintenance						
39	8350	99.0 -	Maint. Of Purch. Gas Meas. Sta.	0	-	-	-	-	-
40			Total Other Gas Supply Expenses	0	0	0	0	0	0
41			Underground Storage:						
42			Operation						
43	8140	99.0 -	Storage-Operation supervision and engineering	0	-	-	-	-	-
44	8160	99.0 -	Wells expenses	0	-	-	-	-	-
45	8170	99.0 -	Lines expenses	0	-	-	-	-	-
46	8180	99.0 -	Compressor station expenses	0	-	-	-	-	-
47	8190	99.0 -	Compressor station fuel and power	0	-	-	-	-	-
48	8200	99.0 -	Storage-Measuring and regulating station expenses	0	-	-	-	-	-
49	8210	99.0 -	Storage-Purification expenses	0	-	-	-	-	-
50	8240	99.0 -	Storage-Other expenses	0	-	-	-	-	-
51	8250	99.0 -	Storage well royalties	0	-	-	-	-	-
52	8260	99.0 -	Rents	0	-	-	-	-	-
53			Maintenance						
54	8300	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
55	8310	99.0 -	Structures and Improvements	0	-	-	-	-	-
56	8320	99.0 -	Reservoirs & Wells Maintenance	0	-	-	-	-	-
57	8330	99.0 -	Line Maintenance	0	-	-	-	-	-
58	8340	99.0 -	Compressor Station Equip Maint	0	-	-	-	-	-
59	8350	99.0 -	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
60	8360	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
61	8410	99.0 -	Other storage expenses-Operation labor and expenses	0	-	-	-	-	-
62			Total Underground Storage Expense	0	0	0	0	0	0
63			Transmission:						
64			Operation						
65	8500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
66	8510	99.0 -	System Control & Load Dispatching	0	-	-	-	-	-
67	8520	99.0 -	Communication Systems Expense	0	-	-	-	-	-
68	8530	99.0 -	Compressor Station Labor Expense	0	-	-	-	-	-
69	8540	99.0 -	Compressor Station Fuel Gas	0	-	-	-	-	-
70	8550	99.0 -	Compressor Station Fuel & Power	0	-	-	-	-	-
71	8560	99.0 -	Mains Expense	0	-	-	-	-	-
72	8570	99.0 -	Meas. & Regul. Station Expenses	0	-	-	-	-	-
73	8580	99.0 -	LDC Payment	0	-	-	-	-	-
74	8590	99.0 -	LDC Payment - A&G	0	-	-	-	-	-
75	8600	99.0 -	Other Expenses	0	-	-	-	-	-
76			Maintenance						
77	8610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
78	8620	99.0 -	Structures and Improvements	0	-	-	-	-	-
79	8630	99.0 -	Mains	0	-	-	-	-	-
80	8640	99.0 -	Compressor Station Equip Maint	0	-	-	-	-	-
81	8650	99.0 -	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
82	8660	99.0 -	Communication Equipment Maintenance	0	-	-	-	-	-
83	8670	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
84			Total Transmission Expense	0	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
89									
90	Distribution:								
91	Operation								
92	8700 Supervision and Engineering	10.2 Composite of Accts. 871-879 & 886-893 - Cust	154,174	96,558	54,156	142	2,091	1,227	
93	8710 Distribution Load Dispatching	99.0 -	0	-	-	-	-	-	
94	8711 Odorization	99.0 -	0	-	-	-	-	-	
94	accts. 376 & 380 Compressor Station Labor & Expenses	11.2 Composite of Accts. 376 & 380 - Cust	0	-	-	-	-	-	
95	8740 Mains & Services	12.2 Composite of Accts. 374-379 - Cust	0	-	-	-	-	-	
96	8750 Measuring and Regulating Station Exp. - Gen	11.2 Composite of Accts. 376 & 380 - Cust	0	-	-	-	-	-	
97	8760 Measuring and Regulating Station Exp. - Ind.	2.2 Non-Residential Bills	27,244	-	26,978	11	161	94	
98	8770 Measuring and Regulating Sta. Exp. - City Gate	11.2 Composite of Accts. 376 & 380 - Cust	0	-	-	-	-	-	
99	8780 Meters and House Regulator Expense	13.2 Composite of Accts. 381-383 - Cust	1,085,247	695,968	364,380	1,022	15,049	8,828	
100	8790 Customer Installations Expense	2.0 Bills	0	-	-	-	-	-	
101	8800 Other Expense	10.2 Composite of Accts. 871-879 & 886-893 - Cust	255	160	90	0	3	2	
102	8810 Rents	10.2 Composite of Accts. 871-879 & 886-893 - Cust	52,201	32,693	18,336	48	708	415	
103	Maintenance								
104	8850 Maintenance Supervision and Engineering	10.2 Composite of Accts. 871-879 & 886-893 - Cust	26	16	9	0	0	0	
105	8860 Maintenance of Structures and Improvements	12.2 Composite of Accts. 374-379 - Cust	0	-	-	-	-	-	
106	8870 Maintenance of Mains	12.2 Composite of Accts. 374-379 - Cust	0	-	-	-	-	-	
107	8890 Maintenance of compressor station equipment	99.0 -	0	-	-	-	-	-	
108	8900 Maint. of Measuring and Regulating Station Equip. - General	12.2 Composite of Accts. 374-379 - Cust	0	-	-	-	-	-	
109	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	2.2 Non-Residential Bills	2,164	-	2,143	1	13	7	
110	8920 Maint. of Measuring and Regulating Station Equip. - City Gate	12.2 Composite of Accts. 374-379 - Cust	0	-	-	-	-	-	
111	8930 Maintenance of Services	14.2 Account 380 - Cust	8,087	7,186	892	0	5	3	
112	8940 Maintenance of Meters and House Regulators	13.2 Composite of Accts. 381-383 - Cust	913	586	307	1	13	7	
113	8950 Maintenance of Other Equipment	10.2 Composite of Accts. 871-879 & 886-893 - Cust	0	-	-	-	-	-	
114	Total Distribution		1,330,311	833,166	467,292	1,225	18,044	10,584	
115	Customer Accounts:								
116	9010 Supervision	2.0 Bills	0	-	-	-	-	-	
117	9020 Meter Reading Expense	2.0 Bills	928,105	824,685	102,410	41	610	358	
119	9030 Customer Records and Collection Expenses	2.0 Bills	1,107,950	984,490	122,255	49	729	427	
120	9040 Uncollectible Accounts	8.0 Customer Deposit Balances	363,458	252,474	108,504	2,387	49	43	
121	9050 Miscellaneous Customer Accounts Expenses	2.0 Bills	0	-	-	-	-	-	
122	Total Customer Accounts		2,399,513	2,061,649	333,170	2,478	1,388	828	
123	Customer Service and Information:								
124	9070 Supervision	2.0 Bills	0	-	-	-	-	-	
126	9080 Customer Assistance Expenses	2.0 Bills	0	-	-	-	-	-	
127	9090 Informational and Instructional Advertising Expenses	2.0 Bills	175,015	155,513	19,312	8	115	68	
128	9100 Miscellaneous Customer Service and Informational Expenses	2.0 Bills	116	103	13	0	0	0	
129	Total Customer Service and Information		175,131	155,616	19,325	8	115	68	
130	Sales:								
131	9110 Supervision	2.0 Bills	0	-	-	-	-	-	
133	9120 Demonstrating and Selling Expenses	2.0 Bills	0	-	-	-	-	-	
134	9130 Advertising Expenses	2.0 Bills	0	-	-	-	-	-	
135	9160 Miscellaneous Sales Expenses	2.0 Bills	155,125	137,839	17,117	7	102	60	
136	Total Sales		155,125	137,839	17,117	7	102	60	
137	Administrative & General:								
138	9200 Administrative and General Salaries	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(339,719)	(261,197)	(74,842)	(151)	(2,225)	(1,305)	
141	9210 Office Supplies and Expenses	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	2,291	1,761	505	1	15	9	
142	9220 Administrative Expenses Transferred - Customer Support	2.0 Bills	0	-	-	-	-	-	
143	9220 Administrative Expenses Transferred - General	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	4,180,709	3,214,385	921,031	1,859	27,376	16,058	
144	9230 Outside Services Employed	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	69,563	53,485	15,325	31	456	267	
145	9240 Property Insurance	9.2 Allocated Net Plant - Cust	24,966	19,927	4,827	9	127	75	
146	9250 Injuries and Damages	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	17,842	13,716	3,931	8	117	69	
147	9260 Employee Pensions and Benefits	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	345,313	265,498	76,074	154	2,261	1,326	
148	9270 Franchise Requirements	2.0 Bills	1,091	970	120	0	1	0	
149	9280 Regulatory Commission Expenses	2.0 Bills	319,870	284,226	35,296	14	210	123	
150	930.1 General Advertising Expenses	2.0 Bills	0	-	-	-	-	-	
151	930.2 Miscellaneous General Expense	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(14,942)	(11,488)	(3,292)	(7)	(98)	(57)	
152	9310 Rents	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	422	324	93	0	3	2	
153	Maintenance								
154	9320 Maintenance of General Plant	17.2 Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	0	-	-	-	-	-	
155	Total A&G		4,607,405	3,581,609	979,068	1,918	28,243	16,567	
156									
157	TOTAL O&M EXPENSE - CUSTOMER		8,667,484	6,769,878	1,815,971	5,636	47,892	28,107	

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
Demand									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
158			Production & Gathering:						
159			Operation						
160	7500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
161	7510	99.0 -	Production Maps & Records	0	-	-	-	-	-
162	7530	99.0 -	Field Lines Expenses	0	-	-	-	-	-
163	7540	99.0 -	Field Compressor Station Expense	0	-	-	-	-	-
164	7550	99.0 -	Field Compressor Sta. Fuel & Pwr.	0	-	-	-	-	-
165	7560	99.0 -	Field Meas. & Regul. Station Exp	0	-	-	-	-	-
166	7570	99.0 -	Purification Equipment Expense	0	-	-	-	-	-
167	7590	99.0 -	Other Expenses	0	-	-	-	-	-
168			Maintenance						
169	7610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
170	7620	99.0 -	Structures and Improvements	0	-	-	-	-	-
171	7640	99.0 -	Field Line Maintenance	0	-	-	-	-	-
172	7650	99.0 -	Compressor Station Equip. Maint.	0	-	-	-	-	-
173	7660	99.0 -	Meas. & Regul. Station Equip Maint.	0	-	-	-	-	-
174	7670	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
175	7680	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
176	7690	99.0 -	Gas Processed By Others	0	-	-	-	-	-
177			Total Production & Gathering	0	0	0	0	0	0
178									
179			Other Gas Supply Expenses:						
180			Operation						
181	8001	99.0 -	Intercompany Gas Well-head Purchases	0	-	-	-	-	-
182	8010	99.0 -	Natural gas field line purchases	0	-	-	-	-	-
183	8040	99.0 -	Natural gas city gate purchases	0	-	-	-	-	-
184	8050	99.0 -	Transmission-Operation supervision and engineering	0	-	-	-	-	-
185	8051	99.0 -	Other Gas Purchases / Gas Cost Adjustments	0	-	-	-	-	-
186	8052	99.0 -	PGA for Commercial	0	-	-	-	-	-
187	8053	99.0 -	PGA for Industrial	0	-	-	-	-	-
188	8054	99.0 -	PGA for Public Authority	0	-	-	-	-	-
189	8058	99.0 -	Unbilled PGA Cost	0	-	-	-	-	-
190	8059	99.0 -	PGA Offset to Unrecovered Gas Cost	0	-	-	-	-	-
191	8060	99.0 -	Exchange gas	0	-	-	-	-	-
192	8081	99.0 -	Gas withdrawn from storage-Debit	0	-	-	-	-	-
193	8082	99.0 -	Gas delivered to storage-Credit	0	-	-	-	-	-
194	8120	99.0 -	Gas used for other utility operations-Credit	0	-	-	-	-	-
195	8580	99.0 -	Transmission and compression of gas by others	0	-	-	-	-	-
196			Maintenance						
197	8350	99.0 -	Maint. Of Purch. Gas Meas. Sta.	0	-	-	-	-	-
198			Total Other Gas Supply Expenses	0	0	0	0	0	0
199									
200			Underground Storage:						
201			Operation						
202	8140	3.0 Peak Day	Storage-Operation supervision and engineering	326	152	82	2	47	43
203	8160	3.0 Peak Day	Wells expenses	185,158	86,245	46,538	1,056	26,856	24,462
204	8170	3.0 Peak Day	Lines expenses	20,632	9,610	5,186	118	2,993	2,726
205	8180	3.0 Peak Day	Compressor station expenses	26,090	12,153	6,558	149	3,784	3,447
206	8190	3.0 Peak Day	Compressor station fuel and power	495	231	125	3	72	65
207	8200	3.0 Peak Day	Storage-Measuring and regulating station expenses	3,989	1,858	1,003	23	579	527
208	8210	3.0 Peak Day	Storage-Purification expenses	19,897	9,268	5,001	113	2,886	2,629
209	8240	3.0 Peak Day	Storage-Other expenses	0	-	-	-	-	-
210	8250	3.0 Peak Day	Storage well royalties	4,605	2,145	1,157	26	668	608
211	8260	3.0 Peak Day	Rents	0	-	-	-	-	-
212			Maintenance						
213	8300	3.0 Peak Day	Maint. Sup., & Eng.	0	-	-	-	-	-
214	8310	3.0 Peak Day	Structures and Improvements	277	129	70	2	40	37
215	8320	3.0 Peak Day	Reservoirs & Wells Maintenance	0	-	-	-	-	-
216	8330	3.0 Peak Day	Line Maintenance	0	-	-	-	-	-
217	8340	3.0 Peak Day	Compressor Station Equip Maint	0	-	-	-	-	-
218	8350	3.0 Peak Day	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
219	8360	3.0 Peak Day	Purification Equipment Maintenance	0	-	-	-	-	-
220	8410	3.0 Peak Day	Other storage expenses-Operation labor and expenses	116,360	54,200	29,246	664	16,877	15,373
221			Total Underground Storage Expense	377,829	175,990	94,965	2,155	54,802	49,916
222									
223			Transmission:						
224			Operation						
225	8500	3.0 Peak Day	Op., Sup., & Eng.	14,402	6,708	3,620	82	2,089	1,903
226	8510	3.0 Peak Day	System Control & Load Dispatching	0	-	-	-	-	-
227	8520	3.0 Peak Day	Communication Systems Expense	0	-	-	-	-	-
228	8530	3.0 Peak Day	Compressor Station Labor Expense	0	-	-	-	-	-
229	8540	3.0 Peak Day	Compressor Station Fuel Gas	0	-	-	-	-	-
230	8550	3.0 Peak Day	Compressor Station Fuel & Power	206	96	52	1	30	27
231	8560	3.0 Peak Day	Mains Expense	175,659	81,821	44,151	1,002	25,478	23,207
232	8570	3.0 Peak Day	Meas. & Regul. Station Expenses	11,942	5,563	3,002	68	1,732	1,578
233	8580	3.0 Peak Day	LDC Payment	0	-	-	-	-	-
234	8580	3.0 Peak Day	LDC Payment - A&G	0	-	-	-	-	-
235	8590	3.0 Peak Day	Other Expenses	0	-	-	-	-	-
236	8600	3.0 Peak Day	Rents	0	-	-	-	-	-
237			Maintenance						
238	8610	3.0 Peak Day	Maint. Sup., & Eng.	0	-	-	-	-	-
239	8620	3.0 Peak Day	Structures and Improvements	0	-	-	-	-	-
240	8630	3.0 Peak Day	Mains	4,141	1,929	1,041	24	601	547
241	8640	3.0 Peak Day	Compressor Station Equip Maint	0	-	-	-	-	-
242	8650	3.0 Peak Day	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
243	8660	3.0 Peak Day	Communication Equipment Maintenance	0	-	-	-	-	-
244	8670	3.0 Peak Day	Other Equipment Maintenance	0	-	-	-	-	-
245			Total Transmission Expense	206,350	96,117	51,865	1,177	29,930	27,261

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
246									
247	Distribution:								
248	Operation								
249	8700 Supervision and Engineering	10.4	Composite of Accts. 871-879 & 886-893 - Demand	888,874	414,032	223,414	5,070	128,926	117,431
250	8710 Distribution Load Dispatching	99.0	-	0	-	-	-	-	-
251	8711 Odorization	99.0	-	0	-	-	-	-	-
251	8720 Compressor Station Labor & Expenses	11.4	Composite of Accts. 376 & 380 - Demand	0	-	-	-	-	-
252	8740 Mains & Services	12.4	Composite of Accts. 374-379 - Demand	5,954,353	2,773,503	1,498,596	33,963	863,646	786,645
253	8750 Measuring and Regulating Station Exp. - Gen	12.4	Composite of Accts. 374-379 - Demand	501,120	233,419	125,954	2,858	72,685	66,204
254	8760 Measuring and Regulating Station Exp. - Ind.	99.0	-	0	-	-	-	-	-
255	8770 Measuring and Regulating Sta. Exp. - City Gate	12.4	Composite of Accts. 374-379 - Demand	3,529	1,644	887	20	512	466
256	8780 Meters and House Regulator Expense	13.4	Composite of Accts. 381-383 - Demand	0	-	-	-	-	-
257	8790 Customer Installations Expense	99.0	-	0	-	-	-	-	-
258	8800 Other Expense	10.4	Composite of Accts. 871-879 & 886-893 - Demand	1,470	685	369	8	213	194
259	8810 Rents	10.4	Composite of Accts. 871-879 & 886-893 - Demand	300,959	140,185	75,645	1,717	43,652	39,760
260	Maintenance								
261	8850 Maintenance Supervision and Engineering	10.4	Composite of Accts. 871-879 & 886-893 - Demand	150	70	38	1	22	20
262	8860 Maintenance of Structures and Improvements	12.4	Composite of Accts. 374-379 - Demand	0	-	-	-	-	-
263	8870 Maintenance of Mains	12.4	Composite of Accts. 374-379 - Demand	18,047	8,406	4,536	103	2,618	2,384
264	8890 Maintenance of compressor station equipment	99.0	-	0	-	-	-	-	-
265	8900 Maint. of Measuring and Regulating Station Equip. - General	12.4	Composite of Accts. 374-379 - Demand	0	-	-	-	-	-
266	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-	-	-	-	-
267	8920 Maint. of Measuring and Regulating Station Equip. - City Gate	12.4	Composite of Accts. 374-379 - Demand	1,287	599	323	7	187	170
268	8930 Maintenance of Services	14.4	Account 380 - Demand	0	-	-	-	-	-
269	8940 Maintenance of Meters and House Regulators	13.4	Composite of Accts. 381-383 - Demand	0	-	-	-	-	-
270	8950 Maintenance of Other Equipment	10.4	Composite of Accts. 871-879 & 886-893 - Demand	0	-	-	-	-	-
271	Total Distribution			7,669,789	3,572,542	1,927,762	43,748	1,112,460	1,013,275
272	Customer Accounts:								
273	9010 Supervision	99.0	-	0	-	-	-	-	-
275	9020 Meter Reading Expense	99.0	-	0	-	-	-	-	-
276	9030 Customer Records and Collection Expenses	99.0	-	0	-	-	-	-	-
277	9040 Uncollectible Accounts	99.0	-	0	-	-	-	-	-
278	9050 Miscellaneous Customer Accounts Expenses	99.0	-	0	-	-	-	-	-
279	Total Customer Accounts			0	-	-	-	-	-
280	Customer Service and Information:								
281	9070 Supervision	99.0	-	0	-	-	-	-	-
283	9080 Customer Assistance Expenses	99.0	-	0	-	-	-	-	-
284	9090 Informational and Instructional Advertising Expenses	99.0	-	0	-	-	-	-	-
285	9100 Miscellaneous Customer Service and Informational Expenses	99.0	-	0	-	-	-	-	-
286	Total Customer Service and Information			0	-	-	-	-	-
287	Sales:								
288	9110 Supervision	99.0	-	0	-	-	-	-	-
290	9120 Demonstrating and Selling Expenses	99.0	-	0	-	-	-	-	-
291	9130 Advertising Expenses	99.0	-	0	-	-	-	-	-
292	9160 Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-
293	Total Sales			0	-	-	-	-	-
294	Administrative & General:								
295	Operation								
297	9200 Administrative and General Salaries	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(893,657)	(416,260)	(224,616)	(5,097)	(129,620)	(118,063)
298	9210 Office Supplies and Expenses	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	6,026	2,807	1,515	34	874	796
299	9220 Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-	-
300	9220 Administrative Expenses Transferred - General	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	10,997,682	5,122,655	2,764,211	62,731	1,595,153	1,452,932
301	9230 Outside Services Employed	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	182,992	85,236	45,994	1,044	26,542	24,175
302	9240 Property Insurance	9.4	Allocated Net Plant - Demand	47,032	21,907	11,821	268	6,822	6,213
303	9250 Injuries and Damages	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	46,935	21,862	11,797	268	6,808	6,201
304	9260 Employee Pensions and Benefits	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	908,372	423,114	228,315	5,181	131,754	120,007
305	9270 Franchise Requirements	99.0	-	0	-	-	-	-	-
306	9280 Regulatory Commission Expenses	99.0	-	0	-	-	-	-	-
307	930.1 General Advertising Expenses	99.0	-	0	-	-	-	-	-
308	930.2 Miscellaneous General Expense	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(39,306)	(18,309)	(9,879)	(224)	(5,701)	(5,193)
309	9310 Rents	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	1,109	517	279	6	161	147
310	Maintenance								
311	9320 Maintenance of General Plant	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	0	-	-	-	-	-
312	Total A&G			11,257,184	5,243,530	2,829,436	64,211	1,632,792	1,487,215
313									
314	TOTAL O&M EXPENSE - DEMAND			19,511,152	9,088,180	4,904,028	111,291	2,829,985	2,577,668

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
Commodity									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
315			Production & Gathering:						
316			Operation						
317	7500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
318	7510	99.0 -	Production Maps & Records	0	-	-	-	-	-
319	7530	99.0 -	Field Lines Expenses	0	-	-	-	-	-
320	7540	99.0 -	Field Compressor Station Expense	0	-	-	-	-	-
321	7550	99.0 -	Field Compressor Sta. Fuel & Pwr.	0	-	-	-	-	-
322	7560	18.4 Gas Costs	Field Meas. & Regul. Station Exp	0	-	-	-	-	-
323	7570	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
324	7590	99.0 -	Other Expenses	0	-	-	-	-	-
325			Maintenance						
326	7610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
327	7620	99.0 -	Structures and Improvements	0	-	-	-	-	-
328	7640	99.0 -	Field Line Maintenance	0	-	-	-	-	-
329	7650	99.0 -	Compressor Station Equip. Maint.	0	-	-	-	-	-
330	7660	99.0 -	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
331	7670	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
332	7680	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
333	7690	99.0 -	Gas Processed By Others	0	-	-	-	-	-
334			Total Production & Gathering	0	0	0	0	0	0
335									
336			Other Gas Supply Expenses:						
337			Operation						
338	8001	18.4 Gas Costs	Intercompany Gas Well-head Purchases	0	-	-	-	-	-
339	8010	18.4 Gas Costs	Natural gas field line purchases	98,009	58,391	38,488	1,130	-	-
340	8040	18.4 Gas Costs	Natural gas city gate purchases	45,028,264	26,826,904	17,662,418	519,943	-	-
341	8050	18.4 Gas Costs	Transmission-Operation supervision and engineering	(31,349)	(18,877)	(12,311)	(361)	-	-
342	8051	18.4 Gas Costs	Other Gas Purchases / Gas Cost Adjustments	48,172,790	28,700,347	18,917,260	555,183	-	-
343	8052	18.4 Gas Costs	PGA for Commercial	23,895,123	14,236,218	9,383,519	275,387	-	-
344	8053	18.4 Gas Costs	PGA for Industrial	4,334,292	2,582,281	1,702,059	49,952	-	-
345	8054	18.4 Gas Costs	PGA for Public Authority	4,373,421	2,605,593	1,717,425	50,403	-	-
346	8058	18.4 Gas Costs	Unbilled PGA Cost	(2,890,437)	(1,722,062)	(1,135,063)	(33,312)	-	-
347	8059	18.4 Gas Costs	PGA Offset to Unrecovered Gas Cost	(82,419,896)	(49,104,061)	(32,365,961)	(949,875)	-	-
348	8060	18.4 Gas Costs	Exchange gas	2,017,828	1,202,180	792,393	23,255	-	-
349	8081	18.4 Gas Costs	Gas withdrawn from storage-Debit	14,196,420	8,457,837	5,574,880	163,611	-	-
350	8082	18.4 Gas Costs	Gas delivered to storage-Credit	(11,565,589)	(6,890,538)	(4,541,760)	(133,291)	-	-
351	8120	18.4 Gas Costs	Gas used for other utility operations-Credit	(11,533)	(6,871)	(4,529)	(133)	-	-
352	8580	18.4 Gas Costs	Transmission and compression of gas by others	32,676,306	19,467,864	12,831,853	376,589	-	-
353			Maintenance						
354	8350	18.4 Gas Costs	Maint. Of Purch. Gas Meas. Sta.	0	-	-	-	-	-
355			Total Other Gas Supply Expenses	77,873,656	46,395,506	30,580,671	897,480	0	0
356									
357			Underground Storage:						
358			Operation						
359	8140	1.5 Winter Volumes	Storage-Operation supervision and engineering	326	126	75	1	62	63
360	8160	1.5 Winter Volumes	Wells expenses	185,158	71,497	42,287	788	34,931	35,655
361	8170	1.5 Winter Volumes	Lines expenses	20,632	7,967	4,712	88	3,892	3,973
362	8180	1.5 Winter Volumes	Compressor station expenses	26,090	10,074	5,959	111	4,922	5,024
363	8190	1.5 Winter Volumes	Compressor station fuel and power	495	191	113	2	93	95
364	8200	1.5 Winter Volumes	Storage-Measuring and regulating station expenses	3,989	1,540	911	17	752	768
365	8210	1.5 Winter Volumes	Storage-Purification expenses	19,897	7,683	4,544	85	3,754	3,831
366	8240	1.5 Winter Volumes	Storage-Other expenses	0	-	-	-	-	-
367	8250	1.5 Winter Volumes	Storage well royalties	4,605	1,778	1,052	20	869	887
368	8260	1.5 Winter Volumes	Rents	0	-	-	-	-	-
369			Maintenance						
370	8300	1.5 Winter Volumes	Maint. Sup., & Eng.	0	-	-	-	-	-
371	8310	1.5 Winter Volumes	Structures and Improvements	277	107	63	1	52	53
372	8320	1.5 Winter Volumes	Reservoirs & Wells Maintenance	0	-	-	-	-	-
373	8330	1.5 Winter Volumes	Line Maintenance	0	-	-	-	-	-
374	8340	1.5 Winter Volumes	Compressor Station Equip Maint	0	-	-	-	-	-
375	8350	1.5 Winter Volumes	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
376	8360	1.5 Winter Volumes	Purification Equipment Maintenance	0	-	-	-	-	-
377	8410	1.5 Winter Volumes	Other storage expenses-Operation labor and expenses	116,360	44,931	26,575	495	21,952	22,407
378			Total Underground Storage Expense	377,829	145,895	86,290	1,608	71,280	72,756
379									
380			Transmission:						
381			Operation						
382	8500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
383	8510	99.0 -	System Control & Load Dispatching	0	-	-	-	-	-
384	8520	99.0 -	Communication Systems Expense	0	-	-	-	-	-
385	8530	99.0 -	Compressor Station Labor Expense	0	-	-	-	-	-
386	8540	99.0 -	Compressor Station Fuel Gas	0	-	-	-	-	-
387	8550	99.0 -	Compressor Station Fuel & Power	0	-	-	-	-	-
388	8560	99.0 -	Mains Expense	0	-	-	-	-	-
389	8570	99.0 -	Meas. & Regul. Station Expenses	0	-	-	-	-	-
390	8580	99.0 -	LDC Payment	0	-	-	-	-	-
391	8580	99.0 -	LDC Payment - A&G	0	-	-	-	-	-
392	8590	99.0 -	Other Expenses	0	-	-	-	-	-
393	8600	99.0 -	Rents	0	-	-	-	-	-
394			Maintenance						
395	8610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
396	8620	99.0 -	Structures and Improvements	0	-	-	-	-	-
397	8630	99.0 -	Mains	0	-	-	-	-	-
398	8640	99.0 -	Compressor Station Equip Maint	0	-	-	-	-	-
399	8650	99.0 -	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
400	8660	99.0 -	Communication Equipment Maintenance	0	-	-	-	-	-
401	8670	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
402			Total Transmission Expense	0	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
403									
404	Distribution:								
405	Operation								
406	8700 Supervision and Engineering	10.6	Composite of Accts. 871-879 & 886-893 - Comm	23,132	7,103	4,679	189	5,245	5,918
407	8710 Distribution Load Dispatching	1.0	Mcf	306	122	81	3	90	102
408	8711 Odorization	1.0	Mcf	108,130	33,205	21,870	882	24,519	27,654
408	8720 Compressor Station Labor & Expenses	99.0	-	0	-	-	-	-	-
409	8740 Mains & Services	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
410	8750 Measuring and Regulating Station Exp. - Gen	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
411	8760 Measuring and Regulating Station Exp. - Ind.	99.0	-	0	-	-	-	-	-
412	8770 Measuring and Regulating Sta. Exp. - City Gate	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
413	8780 Meters and House Regulator Expense	99.0	-	0	-	-	-	-	-
414	8790 Customer Installations Expense	99.0	-	0	-	-	-	-	-
415	8800 Other Expense	10.6	Composite of Accts. 871-879 & 886-893 - Comm	38	12	8	0	9	10
416	8810 Rents	10.6	Composite of Accts. 871-879 & 886-893 - Comm	7,832	2,405	1,584	64	1,776	2,003
417	Maintenance								
418	8850 Maintenance Supervision and Engineering	10.6	Composite of Accts. 871-879 & 886-893 - Comm	4	1	1	0	1	1
419	8860 Maintenance of Structures and Improvements	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
420	8870 Maintenance of Mains	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
421	8890 Maintenance of compressor station equipment	1.0	Mcf	60,065	18,445	12,148	490	13,620	15,361
422	8900 Maint. of Measuring and Regulating Station Equip. - General	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
423	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	5.0	Direct to Transport	0	-	-	-	-	-
424	8920 Maint. of Measuring and Regulating Station Equip. - City Gate	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
425	8930 Maintenance of Services	14.6	Account 380 - Comm	0	-	-	-	-	-
426	8940 Maintenance of Meters and House Regulators	13.6	Composite of Accts. 381-383 - Comm	0	-	-	-	-	-
427	8950 Maintenance of Other Equipment	10.6	Composite of Accts. 871-879 & 886-893 - Comm	0	-	-	-	-	-
428	Total Distribution			199,600	61,293	40,370	1,629	45,261	51,047
429	Customer Accounts:								
430	9010 Supervision	99.0	-	0	-	-	-	-	-
432	9020 Meter Reading Expense	99.0	-	0	-	-	-	-	-
433	9030 Customer Records and Collection Expenses	99.0	-	0	-	-	-	-	-
434	9040 Uncollectible Accounts	99.0	-	0	-	-	-	-	-
435	9050 Miscellaneous Customer Accounts Expenses	99.0	-	0	-	-	-	-	-
436	Total Customer Accounts			0	-	-	-	-	-
437	Customer Service and Information:								
439	9070 Supervision	99.0	-	0	-	-	-	-	-
440	9080 Customer Assistance Expenses	99.0	-	0	-	-	-	-	-
441	9090 Informational and Instructional Advertising Expenses	99.0	-	0	-	-	-	-	-
442	9100 Miscellaneous Customer Service and Informational Expenses	99.0	-	0	-	-	-	-	-
443	Total Customer Service and Information			0	-	-	-	-	-
444	Sales:								
445	9110 Supervision	99.0	-	0	-	-	-	-	-
447	9120 Demonstrating and Selling Expenses	99.0	-	0	-	-	-	-	-
448	9130 Advertising Expenses	99.0	-	0	-	-	-	-	-
449	9160 Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-
450	Total Sales			0	-	-	-	-	-
451	Administrative & General:								
452	Operation								
454	9200 Administrative and General Salaries	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	(23,182)	(7,124)	(4,690)	(189)	(5,254)	(5,924)
455	9210 Office Supplies and Expenses	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	156	48	32	1	35	40
456	9220 Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-	-
457	9220 Administrative Expenses Transferred - General	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	285,282	87,669	57,721	2,325	64,659	72,908
458	9230 Outside Services Employed	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	4,747	1,459	960	39	1,076	1,213
459	9240 Property Insurance	9.6	Allocated Net Plant - Comm	576	222	152	2	109	111
460	9250 Injuries and Damages	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	1,217	374	246	10	276	311
461	9260 Employee Pensions and Benefits	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	23,563	7,241	4,768	192	5,341	6,022
462	9270 Franchise Requirements	99.0	-	0	-	-	-	-	-
463	9280 Regulatory Commission Expenses	99.0	-	0	-	-	-	-	-
464	930.1 General Advertising Expenses	99.0	-	0	-	-	-	-	-
465	930.2 Miscellaneous General Expense	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	(1,020)	(313)	(206)	(8)	(231)	(261)
466	9310 Rents	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	29	9	6	0	7	7
467	Maintenance								
468	9320 Maintenance of General Plant	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	0	-	-	-	-	-
469	Total A&G			291,370	89,586	58,968	2,372	66,017	74,427
470	TOTAL O&M EXPENSE - COMMODITY			78,742,455	46,692,279	30,766,298	903,090	182,557	198,230

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
Total O&M Expenses									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
472			Production & Gathering:						
473			Operation						
474	7500		Op., Sup., & Eng.	0	0	0	0	0	0
475	7510		Production Maps & Records	0	0	0	0	0	0
476	7530		Field Lines Expenses	0	0	0	0	0	0
477	7540		Field Compressor Station Expense	0	0	0	0	0	0
478	7550		Field Compressor Sta. Fuel & Pwr.	0	0	0	0	0	0
479	7560		Field Meas. & Regul. Station Exp	0	0	0	0	0	0
480	7570		Purification Expense	0	0	0	0	0	0
481	7590		Other Expenses	0	0	0	0	0	0
482			Maintenance						
483	7610		Maint. Sup., & Eng.	0	0	0	0	0	0
484	7620		Structures and Improvements	0	0	0	0	0	0
485	7640		Field Line Maintenance	0	0	0	0	0	0
486	7650		Compressor Station Equip. Maint.	0	0	0	0	0	0
487	7660		Meas. & Regul. Station Equip Maint	0	0	0	0	0	0
488	7670		Purification Equipment Maintenance	0	0	0	0	0	0
489	7680		Other Equipment Maintenance	0	0	0	0	0	0
490	7690		Gas Processed By Others	0	0	0	0	0	0
491			Total Production & Gathering	0	0	0	0	0	0
492									
493			Other Gas Supply Expenses:						
494			Operation						
495	8001		Intercompany Gas Well-head Purchases	0	0	0	0	0	0
496	8010		Natural gas field line purchases	98,009	58,391	38,488	1,130	0	0
497	8040		Natural gas city gate purchases	45,028,264	26,826,904	17,682,418	519,943	0	0
498	8050		Transmission-Operation supervision and engineering	(31,349)	(18,877)	(12,311)	(361)	0	0
499	8051		Other Gas Purchases / Gas Cost Adjustments	48,172,790	28,700,347	18,917,260	555,183	0	0
500	8052		PGA for Commercial	23,895,123	14,236,218	9,383,519	275,387	0	0
501	8053		PGA for Industrial	4,334,292	2,582,281	1,702,059	49,952	0	0
502	8054		PGA for Public Authority	4,373,421	2,605,593	1,717,425	50,403	0	0
503	8058		Unbilled PGA Cost	(2,890,437)	(1,722,062)	(1,135,063)	(33,312)	0	0
504	8059		PGA Offset to Unrecovered Gas Cost	(82,419,896)	(49,104,061)	(32,365,961)	(949,875)	0	0
505	8060		Exchange gas	2,017,828	1,202,180	792,393	23,255	0	0
506	8081		Gas withdrawn from storage-Debit	14,196,420	8,457,937	5,574,880	163,611	0	0
507	8082		Gas delivered to storage-Credit	(11,565,589)	(6,890,538)	(4,541,760)	(133,291)	0	0
508	8120		Gas used for other utility operations-Credit	(11,533)	(6,871)	(4,529)	(133)	0	0
509	8580		Transmission and compression of gas by others	32,676,306	19,467,864	12,831,853	376,589	0	0
510			Maintenance						
511	8350		Maint. Of Purch. Gas Meas. Sta.	0	0	0	0	0	0
512			Total Other Gas Supply Expenses	77,873,656	46,395,506	30,580,671	897,480	0	0
513									
514			Underground Storage:						
515			Operation						
516	8140		Storage-Operation supervision and engineering	653	278	157	3	109	106
517	8160		Wells expenses	370,315	157,742	88,825	1,844	61,787	60,116
518	8170		Lines expenses	41,265	17,577	9,898	206	6,885	6,699
519	8180		Compressor station expenses	52,180	22,227	12,516	260	8,706	8,471
520	8190		Compressor station fuel and power	991	422	238	5	165	161
521	8200		Storage-Measuring and regulating station expenses	7,977	3,398	1,913	40	1,331	1,295
522	8210		Storage-Purification expenses	39,794	16,951	9,545	198	6,640	6,460
523	8240		Storage-Other expenses	0	0	0	0	0	0
524	8250		Storage well royalties	9,209	3,923	2,209	46	1,537	1,495
525	8260		Rents	0	0	0	0	0	0
526			Maintenance						
527	8300		Maint. Sup., & Eng.	0	0	0	0	0	0
528	8310		Structures and Improvements	554	236	133	3	92	90
529	8320		Reservoirs & Wells Maintenance	0	0	0	0	0	0
530	8330		Line Maintenance	0	0	0	0	0	0
531	8340		Compressor Station Equip Maint	0	0	0	0	0	0
532	8350		Meas. & Regul. Station Equip Maint	0	0	0	0	0	0
533	8360		Purification Equipment Maintenance	0	0	0	0	0	0
534	8410		Other storage expenses-Operation labor and expenses	232,720	99,131	55,821	1,159	38,929	37,779
535			Total Underground Storage Expense	755,658	321,885	181,255	3,764	126,082	122,672
536									
537			Transmission:						
538			Operation						
539	8500		Op., Sup., & Eng.	14,402	6,708	3,620	82	2,089	1,903
540	8510		System Control & Load Dispatching	0	0	0	0	0	0
541	8520		Communication Systems Expense	0	0	0	0	0	0
542	8530		Compressor Station Labor Expense	0	0	0	0	0	0
543	8540		Compressor Station Fuel Gas	0	0	0	0	0	0
544	8550		Compressor Station Fuel & Power	206	96	52	1	30	27
545	8560		Mains Expense	175,659	81,821	44,151	1,002	25,478	23,207
546	8570		Meas. & Regul. Station Expenses	11,942	5,563	3,002	68	1,732	1,578
547	8580		LDC Payment	0	0	0	0	0	0
548	8580		LDC Payment - A&G	0	0	0	0	0	0
549	8590		Other Expenses	0	0	0	0	0	0
550	8600		Rents	0	0	0	0	0	0
551			Maintenance						
552	8610		Maint. Sup., & Eng.	0	0	0	0	0	0
553	8620		Structures and Improvements	0	0	0	0	0	0
554	8630		Mains	4,141	1,929	1,041	24	601	547
555	8640		Compressor Station Equip Maint	0	0	0	0	0	0
556	8650		Meas. & Regul. Station Equip Maint	0	0	0	0	0	0
557	8660		Communication Equipment Maintenance	0	0	0	0	0	0
558	8670		Other Equipment Maintenance	0	0	0	0	0	0
559			Total Transmission Expense	206,350	96,117	51,865	1,177	29,930	27,261

Almos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF O&M EXPENSES							
560							
561	Distribution:						
562	Operation						
563	8700 Supervision and Engineering	1,066,179	517,694	282,248	5,401	136,263	124,574
564	8710 Distribution Load Dispatching	306	122	61	3	90	102
565	8711 Odorization	108,130	33,205	21,870	882	24,519	27,654
565	8720 Compressor Station Labor & Expenses	0	0	0	0	0	0
566	8740 Mains & Services	5,954,353	2,773,503	1,496,596	33,963	863,646	786,645
567	8750 Measuring and Regulating Station Exp. - Gen	501,120	233,419	125,954	2,858	72,685	66,204
568	8760 Measuring and Regulating Station Exp. - Ind.	27,244	0	26,978	11	161	94
569	8770 Measuring and Regulating Sta. Exp. - City Gate	3,529	1,644	867	20	512	466
570	8780 Meters and House Regulator Expense	1,985,247	695,968	364,390	1,022	15,049	8,828
571	8790 Customer Installations Expense	0	0	0	0	0	0
572	8800 Other Expense	1,763	856	467	9	225	206
573	8810 Rents	360,992	175,283	95,565	1,829	46,136	42,179
574	Maintenance						
575	8850 Maintenance Supervision and Engineering	180	87	48	1	23	21
576	8860 Maintenance of Structures and Improvements	0	0	0	0	0	0
577	8870 Maintenance of Mains	18,047	8,406	4,536	103	2,818	2,384
578	8890 Maintenance of compressor station equipment	60,065	18,445	12,148	490	13,620	15,361
579	8900 Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0	0
580	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	2,164	0	2,143	1	13	7
581	8920 Maint. of Measuring and Regulating Station Equip. - City Gate	1,287	599	323	7	187	170
582	8930 Maintenance of Services	8,087	7,186	892	0	5	3
583	8940 Maintenance of Meters and House Regulators	913	586	307	1	13	7
584	8950 Maintenance of Other Equipment	0	0	0	0	0	0
585	Total Distribution	9,199,699	4,467,002	2,435,424	46,602	1,175,765	1,074,906
586	Customer Accounts:						
587	9010 Supervision	0	0	0	0	0	0
589	9020 Meter Reading Expense	928,105	824,685	102,410	41	610	358
590	9030 Customer Records and Collection Expenses	1,107,950	984,490	122,255	49	729	427
591	9040 Uncollectible Accounts	363,458	252,474	108,504	2,387	49	43
592	9050 Miscellaneous Customer Accounts Expenses	0	0	0	0	0	0
593	Total Customer Accounts	2,399,513	2,061,649	333,170	2,478	1,388	828
594	Customer Service and Information:						
595	9070 Supervision	0	0	0	0	0	0
597	9080 Customer Assistance Expenses	0	0	0	0	0	0
598	9090 Informational and Instructional Advertising Expenses	175,015	155,513	19,312	8	115	68
599	9100 Miscellaneous Customer Service and Informational Expenses	116	103	13	0	0	0
600	Total Customer Service and Information	175,131	155,616	19,325	8	115	68
601	Sales:						
602	9110 Supervision	0	0	0	0	0	0
604	9120 Demonstrating and Selling Expenses	0	0	0	0	0	0
605	9130 Advertising Expenses	0	0	0	0	0	0
606	9160 Miscellaneous Sales Expenses	155,125	137,839	17,117	7	102	60
607	Total Sales	155,125	137,839	17,117	7	102	60
608	Administrative & General:						
609	Operation						
611	9200 Administrative and General Salaries	(1,256,557)	(684,581)	(304,148)	(5,437)	(137,099)	(125,293)
612	9210 Office Supplies and Expenses	8,473	4,616	2,051	37	925	845
613	9220 Administrative Expenses Transferred - Customer Support	0	0	0	0	0	0
614	9220 Administrative Expenses Transferred - General	15,463,673	8,424,709	3,742,964	66,914	1,687,187	1,541,898
615	9230 Outside Services Employed	257,302	140,180	62,280	1,113	28,073	25,656
616	9240 Property Insurance	72,573	42,057	16,780	279	7,058	6,399
617	9250 Injuries and Damages	65,994	35,964	15,974	286	7,200	6,580
618	9260 Employee Pensions and Benefits	1,277,248	695,853	309,156	5,527	139,356	127,356
619	9270 Franchise Requirements	1,091	970	120	0	1	0
620	9280 Regulatory Commission Expenses	319,870	284,226	35,296	14	210	123
621	930.1 General Advertising Expenses	0	0	0	0	0	0
622	930.2 Miscellaneous General Expense	(55,268)	(30,110)	(13,378)	(239)	(6,030)	(5,511)
623	9310 Rents	1,560	850	377	7	170	156
624	Maintenance						
625	9320 Maintenance of General Plant	0	0	0	0	0	0
626	Total A&G	16,155,959	8,914,724	3,867,472	68,501	1,727,052	1,578,210
627							
628	TOTAL O&M EXPENSE	106,921,091	62,550,337	37,486,298	1,020,017	3,060,434	2,804,005

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand-Only Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
2										
3	30100	Organization	99.0 -		0	-	-	-	-	-
4	30200	Franchises & Consents	99.0 -		0	-	-	-	-	-
5	30300	Misc Intangible Plant	99.0 -		0	-	-	-	-	-
6										
7		Total Intangible Plant:			0	-	-	-	-	-
8										
9		Production Plant:								
10			99.0 -		0	-	-	-	-	-
11	32520	Producing Leaseholds	99.0 -		0	-	-	-	-	-
12	32540	Rights of Ways	99.0 -		0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0 -		0	-	-	-	-	-
14	33201	Field Lines	99.0 -		0	-	-	-	-	-
15	33202	Tributary Lines	99.0 -		0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0 -		0	-	-	-	-	-
17	33600	Purification Equipment	99.0 -		0	-	-	-	-	-
18										
19		Total Production Plant			0	-	-	-	-	-
20										
21		Storage Plant:								
22										
23	35010	Land	99.0 -		0	-	-	-	-	-
24	35020	Rights of Way	99.0 -		0	-	-	-	-	-
25	35100	Structures and Improvements	99.0 -		0	-	-	-	-	-
26	35102	Compression Station Equipment	99.0 -		0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0 -		0	-	-	-	-	-
28	35104	Other Structures	99.0 -		0	-	-	-	-	-
29	35200	Wells \ Rights of Way	99.0 -		0	-	-	-	-	-
30	35201	Well Construction	99.0 -		0	-	-	-	-	-
31	35202	Well Equipment	99.0 -		0	-	-	-	-	-
32	35203	Cushion Gas	99.0 -		0	-	-	-	-	-
33	35210	Leaseholds	99.0 -		0	-	-	-	-	-
34	35211	Storage Rights	99.0 -		0	-	-	-	-	-
35	35301	Field Lines	99.0 -		0	-	-	-	-	-
36	35302	Tributary Lines	99.0 -		0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0 -		0	-	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0 -		0	-	-	-	-	-
39	35600	Purification Equipment	99.0 -		0	-	-	-	-	-
40										
41		Total Storage Plant			0	-	-	-	-	-
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0 -		0	-	-	-	-	-
46	36520	Rights of Way	99.0 -		0	-	-	-	-	-
47	36602	Structures & Improvements	99.0 -		0	-	-	-	-	-
48	36603	Other Structures	99.0 -		0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0 -		0	-	-	-	-	-
50	36701	Mains - Steel	99.0 -		0	-	-	-	-	-
51	36703	Mains - Anodes	99.0 -		0	-	-	-	-	-
52	36900	Meas. & Reg. Equipment	99.0 -		0	-	-	-	-	-
53	36901	Meas. & Reg. Equipment	99.0 -		0	-	-	-	-	-
54										
55		Total Transmission Plant			0	-	-	-	-	-
56										
57		Distribution:								
58										
59	37400	Land & Land Rights	2.0 Bills		0	-	-	-	-	-
60	37401	Land	2.0 Bills		0	-	-	-	-	-
61	37402	Land Rights	2.0 Bills		0	-	-	-	-	-
62	37403	Land Other	2.0 Bills		0	-	-	-	-	-
63	37500	Structures & Improvements	2.0 Bills		0	-	-	-	-	-
64	37501	Structures & Improvements T.B.	2.0 Bills		0	-	-	-	-	-
65	37502	Land Rights	2.0 Bills		0	-	-	-	-	-
66	37503	Improvements	2.0 Bills		0	-	-	-	-	-
67	37600	Mains Cathodic Protection	2.0 Bills		0	-	-	-	-	-
68	37601	Mains - Steel	2.0 Bills		0	-	-	-	-	-
69	37602	Mains - Plastic	2.0 Bills		0	-	-	-	-	-
70	37603	Mains - Anodes	2.0 Bills		0	-	-	-	-	-
71	37804	Mains - Leak Clamps	2.0 Bills		0	-	-	-	-	-
72	37800	Meas & Reg. Sta. Equip - General	2.0 Bills		0	-	-	-	-	-
73	37900	Meas & Reg. Sta. Equip - City Gate	2.0 Bills		0	-	-	-	-	-
74	37905	Meas & Reg. Sta. Equipment T.b.	2.0 Bills		0	-	-	-	-	-
75	38000	Services	2.0 Bills		4,632,274	4,116,093	511,141	207	3,046	1,787
76	38100	Meters	4.0 Meter Investment		2,443,291	1,566,881	820,355	2,300	33,881	19,874
77	38200	Meter Installations	4.0 Meter Investment		1,906,954	1,222,928	640,275	1,795	26,444	15,512
78	38300	House Regulators	4.0 Meter Investment		81,288	52,130	27,293	77	1,127	661
79	38400	House Reg. Installations	4.0 Meter Investment		11,081	7,106	3,720	10	154	90
80	38500	Ind. Meas. & Reg. Sta. Equipment	2.2 Non-Residential Bills		91,283	-	90,392	37	539	316
81	38600	Other Prop. On Cust. Prem	99.0 -		0	-	-	-	-	-
82										
83		Total Distribution Plant			9,166,171	6,965,138	2,093,176	4,426	65,191	38,240

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand-Only Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
262		Intangible Plant:								
263										
264	30100	Organization	99.0	-	0	-	-	-	-	-
265	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
266	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
267										
268		Total Intangible Plant:			0	-	-	-	-	-
269										
270		Production Plant:								
271			3.0	Peak Day	0	-	-	-	-	-
272	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
273	32540	Rights of Ways	3.0	Peak Day	0	-	-	-	-	-
274	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
275	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
276	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
277	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
278	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
279										
280		Total Production Plant			0	-	-	-	-	-
281										
282		Storage Plant:								
283										
284	35010	Land	3.0	Peak Day	0	-	-	-	-	-
285	35020	Rights of Way	3.0	Peak Day	16	7	4	0	2	2
286	35100	Structures and Improvements	3.0	Peak Day	147	68	37	1	21	19
287	35102	Compression Station Equipment	3.0	Peak Day	1,050	489	264	6	152	139
288	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	127	59	32	1	18	17
289	35104	Other Structures	3.0	Peak Day	948	442	238	5	138	125
290	35200	Wells & Rights of Way	3.0	Peak Day	86,744	40,405	21,803	495	12,582	11,460
291	35201	Well Construction	3.0	Peak Day	13,600	6,335	3,418	78	1,973	1,797
292	35202	Well Equipment	3.0	Peak Day	0	-	-	-	-	-
293	35203	Cushion Gas	3.0	Peak Day	11,864	5,526	2,962	68	1,721	1,567
294	35210	Leaseholds	3.0	Peak Day	500	233	126	3	73	66
295	35211	Storage Rights	3.0	Peak Day	279	130	70	2	40	37
296	35301	Field Lines	3.0	Peak Day	1,105	515	278	6	160	146
297	35302	Tributary Lines	3.0	Peak Day	1,319	614	331	8	191	174
298	35400	Compressor Station Equipment	3.0	Peak Day	7,895	3,678	1,984	45	1,145	1,043
299	35500	Meas & Reg. Equipment	3.0	Peak Day	2,553	1,189	642	15	370	337
300	35600	Purification Equipment	3.0	Peak Day	10,363	4,827	2,605	59	1,503	1,369
301										
302		Total Storage Plant			138,509	64,517	34,814	790	20,090	18,299
303										
304		Transmission:								
305										
306	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
307	36520	Rights of Way	3.0	Peak Day	7,376	3,436	1,854	42	1,070	974
308	36602	Structures & Improvements	3.0	Peak Day	554	258	139	3	80	73
309	36603	Other Structures	3.0	Peak Day	0	-	-	-	-	-
310	36700	Mains Cathodic Protection	3.0	Peak Day	1,478	689	372	8	214	195
311	36701	Mains - Steel	3.0	Peak Day	384,031	178,880	96,524	2,191	55,702	50,735
312	36703	Mains - Anodes	3.0	Peak Day	5,118	2,384	1,286	29	742	676
313	36900	Meas. & Reg. Equipment	3.0	Peak Day	35,793	16,672	8,996	204	5,192	4,729
314	36901	Meas. & Reg. Equipment	3.0	Peak Day	40,624	18,922	10,211	232	5,892	5,367
315										
316		Total Transmission Plant			474,974	221,240	119,382	2,709	68,892	62,750
317										
318		Distribution:								
319										
320	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
321	37401	Land	3.0	Peak Day	0	-	-	-	-	-
322	37402	Land Rights	3.0	Peak Day	46,661	21,735	11,728	266	6,768	6,165
323	37403	Land Other	3.0	Peak Day	0	-	-	-	-	-
324	37500	Structures & Improvements	3.0	Peak Day	4,841	2,255	1,217	28	702	640
325	37501	Structures & Improvements T.B.	3.0	Peak Day	1,437	670	361	8	208	190
326	37502	Land Rights	3.0	Peak Day	555	259	140	3	81	73
327	37503	Improvements	3.0	Peak Day	58	27	14	0	8	8
328	37600	Mains Cathodic Protection	3.0	Peak Day	163,907	76,347	41,197	935	23,774	21,654
329	37601	Mains - Steel	3.0	Peak Day	3,185,068	1,483,586	800,551	18,168	461,976	420,787
330	37602	Mains - Plastic	3.0	Peak Day	3,221,563	1,500,585	809,723	18,376	467,270	425,609
331	37603	Mains - Anodes	3.0	Peak Day	197,984	92,220	49,762	1,129	28,716	26,156
332	37604	Mains - Leak Clamps	3.0	Peak Day	528,576	246,207	132,655	3,015	76,667	69,831
333	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	515,882	240,295	129,664	2,943	74,826	68,155
334	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	98,422	45,844	24,738	561	14,276	13,003
335	37905	Meas & Reg. Sta. Equipment T.b.	3.0	Peak Day	37,356	17,400	9,389	213	5,418	4,935
336	38000	Services	99.0	-	0	-	-	-	-	-
337	38100	Meters	99.0	-	0	-	-	-	-	-
338	38200	Meter Installations	99.0	-	0	-	-	-	-	-
339	38300	House Regulators	99.0	-	0	-	-	-	-	-
340	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
341	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
342	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
343										
344		Total Distribution Plant			8,002,309	3,727,428	2,011,339	45,645	1,160,691	1,057,206

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF DEPRECIATION EXPENSE									
345									
346	General:								
347									
348	38900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
349	39000 Structures Frame	6.4	P, S, T & D Plant - Demand	138,739	64,624	34,871	791	20,123	18,329
350	39001 Structures & Improvements	6.4	P, S, T & D Plant - Demand	2,610	1,216	656	15	379	345
351	39002 Improvements	6.4	P, S, T & D Plant - Demand	10,694	4,981	2,688	61	1,551	1,413
352	39003 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	343	160	86	2	50	45
353	39004 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
354	39009 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	54,399	25,339	13,673	310	7,890	7,187
355	39100 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
356	39102 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
357	39103 Transportation Equipment	6.4	P, S, T & D Plant - Demand	2,327	1,084	585	13	337	307
358	39200 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
359	39201 Trailers	6.4	P, S, T & D Plant - Demand	328	153	82	2	48	43
360	39202 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
361	39300 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	147,965	68,921	37,190	844	21,462	19,548
362	39400 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
363	39600 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
364	39603 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
365	39604 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
366	39605 Communication Equipment	6.4	P, S, T & D Plant - Demand	17,603	8,200	4,425	100	2,553	2,326
367	39700 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
368	39701 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
369	39702 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
370	39705 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	160,963	74,975	40,457	918	23,347	21,265
371	39800 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
372	39900 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	3,176	1,479	798	18	461	420
373	39901 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
374	39902 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	11,935	5,559	3,000	68	1,731	1,577
375	39903 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
376	39904 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
377	39905 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	2,168	1,010	545	12	315	286
378	39906 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
379	39907 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
380	39908 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	3,108	1,448	781	18	451	411
381	40600 Amortization of gas plant acquisition adjustments	6.4	P, S, T & D Plant - Demand	30,870	14,379	7,759	176	4,477	4,078
382									
383									
384	Total General Plant			587,228	273,528	147,597	3,350	85,174	77,580
385									
386	TOTAL DIRECT DEPRECIATION EXPENSE			9,203,021	4,286,713	2,313,132	52,494	1,334,847	1,215,835
387									
388	Kentucky Mid-States General Office:								
389									
390	Intangible Plant:								
391									
392	30100 Organization	99.0	-	0	-	-	-	-	-
393	30200 Franchises & Consents	99.0	-	0	-	-	-	-	-
394	30300 Misc Intangible Plant	99.0	-	0	-	-	-	-	-
395									
396	Total Intangible Plant:			0	-	-	-	-	-
397									
398	General:								
399									
400	37400 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
401	39001 Structures Frame	6.4	P, S, T & D Plant - Demand	1,386	646	348	8	201	183
402	36602 Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
403	38900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
404	39004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	309	144	78	2	45	41
405	39009 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
406	39100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	421	196	106	2	61	56
407	39102 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
408	39103 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
409	39200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	203	94	51	1	29	27
410	39201 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
411	39202 Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
412	39300 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
413	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	1,007	469	253	6	146	133
414	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	6	3	2	0	1	1
415	39603 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
416	39604 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
417	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
418	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
419	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
420	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
421	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
422	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
423	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
424	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
425	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
426	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	884	412	222	5	128	117
427	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
428	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
429	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
430	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	3,061	1,426	769	17	444	404
431	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
432	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
433	39924 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
434									
435									
436	Total General Plant			7,278	3,390	1,829	42	1,056	961

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand-Only Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
523		Intangible Plant:								
524										
525	30100	Organization	99.0	-	0	-	-	-	-	-
526	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
527	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
528										
529		Total Intangible Plant:			0	-	-	-	-	-
530										
531		Production Plant:								
532			99.0	-	0	-	-	-	-	-
533	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
534	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
535	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
536	33201	Field Lines	99.0	-	0	-	-	-	-	-
537	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
538	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
539	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
540										
541		Total Production Plant			0	-	-	-	-	-
542										
543		Storage Plant:								
544										
545	35010	Land	1.5	Winter Volumes	0	-	-	-	-	-
546	35020	Rights of Way	1.5	Winter Volumes	16	6	4	0	3	3
547	35100	Structures and Improvements	1.5	Winter Volumes	147	57	34	1	28	28
548	35102	Compression Station Equipment	1.5	Winter Volumes	1,050	405	240	4	198	202
549	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	127	49	29	1	24	25
550	35104	Other Structures	1.5	Winter Volumes	948	366	217	4	179	183
551	35200	Wells \ Rights of Way	1.5	Winter Volumes	86,744	33,495	19,811	369	16,365	16,704
552	35201	Well Construction	1.5	Winter Volumes	13,600	5,251	3,106	58	2,566	2,619
553	35202	Well Equipment	1.5	Winter Volumes	0	-	-	-	-	-
554	35203	Cushion Gas	1.5	Winter Volumes	11,864	4,581	2,710	51	2,238	2,285
555	35210	Leaseholds	1.5	Winter Volumes	500	193	114	2	94	96
556	35211	Storage Rights	1.5	Winter Volumes	279	108	64	1	53	54
557	35301	Field Lines	1.5	Winter Volumes	1,105	427	252	5	208	213
558	35302	Tributary Lines	1.5	Winter Volumes	1,319	509	301	6	249	254
559	35400	Compressor Station Equipment	1.5	Winter Volumes	7,895	3,049	1,803	34	1,490	1,520
560	35500	Meas & Reg. Equipment	1.5	Winter Volumes	2,553	986	583	11	482	492
561	35600	Purification Equipment	1.5	Winter Volumes	10,363	4,002	2,367	44	1,955	1,996
562										
563		Total Storage Plant			138,509	53,484	31,633	590	26,131	26,672
564										
565		Transmission:								
566										
567	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
568	36520	Rights of Way	99.0	-	0	-	-	-	-	-
569	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
570	36603	Other Structures	99.0	-	0	-	-	-	-	-
571	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
572	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
573	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
574	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
575	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
576										
577		Total Transmission Plant			0	-	-	-	-	-
578										
579		Distribution:								
580										
581	37400	Land & Land Rights	99.0	-	0	-	-	-	-	-
582	37401	Land	99.0	-	0	-	-	-	-	-
583	37402	Land Rights	1.0	Mcf	0	-	-	-	-	-
584	37403	Land Other	99.0	-	0	-	-	-	-	-
585	37500	Structures & Improvements	1.0	Mcf	0	-	-	-	-	-
586	37501	Structures & Improvements T.B.	1.0	Mcf	0	-	-	-	-	-
587	37502	Land Rights	1.0	Mcf	0	-	-	-	-	-
588	37503	Improvements	1.0	Mcf	0	-	-	-	-	-
589	37600	Mains Cathodic Protection	1.0	Mcf	0	-	-	-	-	-
590	37601	Mains - Steel	1.0	Mcf	0	-	-	-	-	-
591	37602	Mains - Plastic	1.0	Mcf	0	-	-	-	-	-
592	37603	Mains - Anodes	1.0	Mcf	0	-	-	-	-	-
593	37604	Mains - Leak Clamps	1.0	Mcf	0	-	-	-	-	-
594	37800	Meas & Reg. Sta. Equip - General	1.0	Mcf	0	-	-	-	-	-
595	37900	Meas & Reg. Sta. Equip - City Gate	1.0	Mcf	0	-	-	-	-	-
596	37905	Meas & Reg. Sta. Equipment T.b.	1.0	Mcf	0	-	-	-	-	-
597	38000	Services	99.0	-	0	-	-	-	-	-
598	38100	Meters	99.0	-	0	-	-	-	-	-
599	38200	Meter Installations	99.0	-	0	-	-	-	-	-
600	38300	House Regulators	99.0	-	0	-	-	-	-	-
601	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
602	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
603	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
604										
605		Total Distribution Plant			0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF DEPRECIATION EXPENSE									
700									
701	General:								
702									
703	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
704	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	202	78	46	1	38
705	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
706	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
707	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
708	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	92	36	21	0	17
709	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	145	56	33	1	27
710	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
711	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
712	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	13	5	3	0	3
713	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
714	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
715	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
716	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1
717	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
718	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
719	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
720	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
721	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	14	5	3	0	3
722	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
723	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
724	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
725	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	5	2	1	0	1
726	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
727	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	3,195	1,234	730	14	603
728	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	900	348	206	4	170
729	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	238	92	54	1	45
730	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
731	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
732	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	494	191	113	2	93
733	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	62	24	14	0	12
734	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
735	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	5,974	2,307	1,364	25	1,127
736	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
737									
738									
739		Total General Plant			11,338	4,378	2,589	48	2,139
740									
741		Shared Services Customer Support:							
742									
743	General:								
744									
745	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
746	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
747	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	247	95	56	1	47
748	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
749	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
750	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	79	31	18	0	15
751	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	104	40	24	0	20
752	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
753	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
754	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
755	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
756	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
757	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
758	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	19	7	4	0	4
759	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
760	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
761	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
762	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
763	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	76	29	17	0	14
764	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
765	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
766	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
767	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	12	5	3	0	2
768	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	11	4	3	0	2
769	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	742	287	170	3	140
770	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	129	50	29	1	24
771	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	19	7	4	0	4
772	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
773	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
774	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	138	53	31	1	26
775	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
776	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
777	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	4,117	1,590	940	18	777
778	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
779									
780									
781		Total General Plant			5,694	2,199	1,300	24	1,074
782									
783		TOTAL DEPRECIATION EXPENSE - COMMODITY			164,997	63,712	37,682	702	31,128

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand-Only Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

Total Depreciation Expense										
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible	
784			Intangible Plant:							
785										
786	30100		Organization	0	-	-	-	-	-	-
787	30200		Franchises & Consents	0	-	-	-	-	-	-
788	30300		Misc Intangible Plant	0	-	-	-	-	-	-
789										
790			Total Intangible Plant:	0	-	-	-	-	-	-
791										
792			Production Plant:							
793										
794	32520		Producing Leaseholds	0	-	-	-	-	-	-
795	32540		Rights of Ways	0	-	-	-	-	-	-
796	33100		Production Gas Wells Equipment	0	-	-	-	-	-	-
797	33201		Field Lines	0	-	-	-	-	-	-
798	33202		Tributary Lines	0	-	-	-	-	-	-
799	33400		Field Meas. & Reg. Sta. Equip	0	-	-	-	-	-	-
800	33600		Purification Equipment	0	-	-	-	-	-	-
801										
802			Total Production Plant	0	-	-	-	-	-	-
803										
804			Storage Plant:							
805										
806	35010		Land	0	-	-	-	-	-	-
807	35020		Rights of Way	32	14	8	0	5	5	
808	35100		Structures and Improvements	294	125	70	1	49	48	
809	35102		Compression Station Equipment	2,100	894	504	10	350	341	
810	35103		Meas. & Reg. Sta. Structures	255	108	61	1	42	41	
811	35104		Other Structures	1,897	808	455	9	316	308	
812	35200		Wells \ Rights of Way	173,488	73,900	41,613	864	28,946	28,164	
813	35201		Well Construction	27,200	11,586	6,524	135	4,538	4,416	
814	35202		Well Equipment	0	-	-	-	-	-	
815	35203		Cushion Gas	23,728	10,107	5,691	118	3,959	3,852	
816	35210		Leaseholds	1,000	426	240	5	167	162	
817	35211		Storage Rights	557	237	134	3	93	90	
818	35301		Field Lines	2,209	941	530	11	369	359	
819	35302		Tributary Lines	2,637	1,123	633	13	440	428	
820	35400		Compressor Station Equipment	15,791	6,726	3,788	79	2,635	2,563	
821	35500		Meas & Reg. Equipment	5,107	2,175	1,225	25	852	829	
822	35600		Purification Equipment	20,726	8,828	4,971	103	3,458	3,365	
823										
824			Total Storage Plant	277,019	118,001	66,447	1,380	46,221	44,971	
825										
826			Transmission:							
827										
828	36510		Land & Land Rights	0	-	-	-	-	-	-
829	36520		Rights of Way	7,376	3,436	1,854	42	1,070	974	
830	36602		Structures & Improvements	554	258	139	3	80	73	
831	36603		Other Structures	0	-	-	-	-	-	
832	36700		Mains Cathodic Protection	1,478	689	372	8	214	195	
833	36701		Mains - Steel	384,031	178,880	96,524	2,191	55,702	50,735	
834	36703		Mains - Anodes	5,118	2,384	1,286	29	742	676	
835	36900		Meas. & Reg. Equipment	35,793	16,672	8,996	204	5,192	4,729	
836	36901		Meas. & Reg. Equipment	40,624	18,922	10,211	232	5,892	5,367	
837										
838			Total Transmission Plant	474,974	221,240	119,382	2,709	68,892	62,750	
839										
840			Distribution:							
841										
842	37400		Land & Land Rights	0	-	-	-	-	-	-
843	37401		Land	0	-	-	-	-	-	-
844	37402		Land Rights	46,661	21,735	11,728	266	6,768	6,165	
845	37403		Land Other	0	-	-	-	-	-	-
846	37500		Structures & Improvements	4,841	2,255	1,217	28	702	640	
847	37501		Structures & Improvements T.B.	1,437	670	361	8	208	190	
848	37502		Land Rights	555	259	140	3	81	73	
849	37503		Improvements	58	27	14	0	8	8	
850	37600		Mains Cathodic Protection	163,907	76,347	41,197	935	23,774	21,654	
851	37601		Mains - Steel	3,185,068	1,483,586	800,551	18,168	461,976	420,787	
852	37602		Mains - Plastic	3,221,563	1,500,585	809,723	18,376	467,270	425,609	
853	37603		Mains - Anodes	197,984	92,220	49,762	1,129	28,716	26,156	
854	37604		Mains - Leak Clamps	528,576	246,207	132,855	3,015	76,667	69,831	
855	37800		Meas & Reg. Sta. Equip - General	515,882	240,295	129,664	2,943	74,826	68,155	
856	37900		Meas & Reg. Sta. Equip - City Gate	98,422	45,844	24,738	561	14,276	13,003	
857	37905		Meas & Reg. Sta. Equipment T.b.	37,356	17,400	9,389	213	5,418	4,935	
858	38000		Services	4,632,274	4,116,093	511,141	207	3,046	1,787	
859	38100		Meters	2,443,291	1,566,881	820,355	2,300	33,881	19,874	
860	38200		Meter Installations	1,906,954	1,222,928	640,275	1,795	26,444	15,512	
861	38300		House Regulators	81,288	52,130	27,293	77	1,127	661	
862	38400		House Reg. Installations	11,081	7,106	3,720	10	154	90	
863	38500		Ind. Meas. & Reg. Sta. Equipment	91,283	-	90,392	37	539	316	
864	38600		Other Prop. On Cust. Prem	0	-	-	-	-	-	
865										
866			Total Distribution Plant	17,168,480	10,692,566	4,104,516	50,071	1,225,881	1,095,445	

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF DEPRECIATION EXPENSE							
867							
868	General:						
869							
870	38900 Land & Land Rights	0	-	-	-	-	-
871	39000 Structures Frame	223,589	130,096	52,633	832	21,003	19,026
872	39001 Structures & Improvements	4,207	2,448	990	16	395	358
873	39002 Improvements	17,234	10,027	4,057	64	1,619	1,466
874	39003 Air Conditioning Equipment	553	322	130	2	52	47
875	39004 Improvement to leased Premises	0	-	-	-	-	-
876	39009 Office Furniture & Equipment	87,669	51,010	20,637	326	8,235	7,460
877	39100 Remittance Processing Equip	0	-	-	-	-	-
878	39102 Office Machines	0	-	-	-	-	-
879	39103 Transportation Equipment	3,750	2,182	883	14	352	319
880	39200 Trucks	0	-	-	-	-	-
881	39201 Trailers	529	308	124	2	50	45
882	39202 Stores Equipment	0	-	-	-	-	-
883	39300 Tools, Shop & Garage Equipment	238,458	138,747	56,133	888	22,400	20,291
884	39400 Power Operated Equipment	0	-	-	-	-	-
885	39600 Ditchers	0	-	-	-	-	-
886	39603 Backhoes	0	-	-	-	-	-
887	39604 Welders	0	-	-	-	-	-
888	39605 Communication Equipment	28,369	16,507	6,678	106	2,665	2,414
889	39700 Communication Equipment - Mobile Radios	0	-	-	-	-	-
890	39701 Communication Equipment - Fixed Radios	0	-	-	-	-	-
891	39702 Communication Equip. - Telemetering	0	-	-	-	-	-
892	39705 Miscellaneous Equipment	259,405	150,935	61,064	966	24,367	22,074
893	39800 Other Tangible Property	0	-	-	-	-	-
894	39900 Other Tangible Property - Servers - H/W	5,118	2,978	1,205	19	481	436
895	39901 Other Tangible Property - Servers - S/W	0	-	-	-	-	-
896	39902 Other Tangible Property - Network - H/W	19,234	11,191	4,528	72	1,807	1,637
897	39903 Other Tang. Property - CPU	0	-	-	-	-	-
898	39904 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
899	39905 Other Tang. Property - PC Hardware	3,495	2,033	823	13	328	297
900	39906 Other Tang. Property - PC Software	0	-	-	-	-	-
901	39907 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-
902	39908 Other Tang. Property - Application Software	5,010	2,915	1,179	19	471	426
903	40600 Amortization of gas plant acquisition adjustments	49,749	28,946	11,711	185	4,673	4,233
904							
905							
906	Total General Plant	946,366	550,644	222,774	3,522	88,898	80,529
907							
908	TOTAL DIRECT DEPRECIATION EXPENSE	18,866,839	11,582,451	4,513,119	57,683	1,429,892	1,283,695
909							
910	Kentucky Mid-States General Office:						
911							
912	Intangible Plant:						
913							
914	30100 Organization	0	-	-	-	-	-
915	30200 Franchises & Consents	0	-	-	-	-	-
916	30300 Misc Intangible Plant	0	-	-	-	-	-
917							
918	Total Intangible Plant:	0	-	-	-	-	-
919							
920	General:						
921							
922	37400 Land & Land Rights	0	-	-	-	-	-
923	39001 Structures Frame	2,233	1,300	526	8	210	190
924	36602 Structures & Improvements	0	-	-	-	-	-
925	38900 Land & Land Rights	0	-	-	-	-	-
926	39004 Air Conditioning Equipment	499	290	117	2	47	42
927	39009 Improvement to leased Premises	0	-	-	-	-	-
928	39100 Office Furniture & Equipment	679	395	160	3	64	58
929	39102 Remittance Processing Equip	0	-	-	-	-	-
930	39103 Office Machines	0	-	-	-	-	-
931	39200 Transportation Equipment	327	190	77	1	31	28
932	39201 Trucks	0	-	-	-	-	-
933	39202 Trailers	0	-	-	-	-	-
934	39300 Stores Equipment	0	-	-	-	-	-
935	39400 Tools, Shop & Garage Equipment	1,622	944	382	6	152	138
936	39600 Power Operated Equipment	10	6	2	0	1	1
937	39603 Ditchers	0	-	-	-	-	-
938	39604 Backhoes	0	-	-	-	-	-
939	39605 Welders	0	-	-	-	-	-
940	39700 Communication Equipment	0	-	-	-	-	-
941	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
942	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
943	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
944	39800 Miscellaneous Equipment	0	-	-	-	-	-
945	39900 Other Tangible Property	0	-	-	-	-	-
946	39901 Other Tangible Property - Servers - H/W	0	-	-	-	-	-
947	39902 Other Tangible Property - Servers - S/W	0	-	-	-	-	-
948	39903 Other Tangible Property - Network - H/W	1,425	829	335	5	134	121
949	39904 Other Tang. Property - CPU	0	-	-	-	-	-
950	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
951	39906 Other Tang. Property - PC Hardware	0	-	-	-	-	-
952	39907 Other Tang. Property - PC Software	4,933	2,870	1,161	18	463	420
953	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-
954	39909 Other Tang. Property - Application Software	0	-	-	-	-	-
955	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-
956							
957							
958	Total General Plant	11,729	6,824	2,761	44	1,102	998
959							
960	Shared Services General Office:						

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand-Only Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

961										
962	General:									
963										
964	37400 Land & Land Rights	0	-	-	-	-	-	-	-	-
965	39000 Structures & Improvements	20,472	11,911	4,819	76	1,923	1,742			
966	36602 Structures & Improvements	0	-	-	-	-	-	-	-	-
967	37503 Improvements	0	-	-	-	-	-	-	-	-
968	39004 Air Conditioning Equipment	0	-	-	-	-	-	-	-	-
969	39009 Improvement to leased Premises	9,369	5,451	2,205	35	880	797			
970	39100 Office Furniture & Equipment	14,704	8,556	3,461	55	1,381	1,251			
971	39102 Remittance Processing Equip	0	-	-	-	-	-	-	-	-
972	39103 Office Machines	0	-	-	-	-	-	-	-	-
973	39200 Transportation Equipment	1,353	787	318	5	127	115			
974	39201 Trucks	0	-	-	-	-	-	-	-	-
975	39202 Trailers	0	-	-	-	-	-	-	-	-
976	39300 Stores Equipment	0	-	-	-	-	-	-	-	-
977	39400 Tools, Shop & Garage Equipment	317	184	75	1	30	27			
978	39600 Power Operated Equipment	0	-	-	-	-	-	-	-	-
979	39603 Ditchers	0	-	-	-	-	-	-	-	-
980	39604 Backhoes	0	-	-	-	-	-	-	-	-
981	39605 Welders	0	-	-	-	-	-	-	-	-
982	39700 Communication Equipment	1,374	800	323	5	129	117			
983	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-	-
984	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-	-	-	-
985	39705 Communication Equip. - Telemetering	0	-	-	-	-	-	-	-	-
986	39800 Miscellaneous Equipment	524	305	123	2	49	45			
987	39900 Other Tangible Property	0	-	-	-	-	-	-	-	-
988	39901 Other Tangible Property - Servers - H/W	323,762	188,381	76,213	1,205	30,413	27,550			
989	39902 Other Tangible Property - Servers - S/W	91,216	53,074	21,472	340	8,568	7,762			
990	39903 Other Tangible Property - Network - H/W	24,122	14,035	5,678	90	2,266	2,053			
991	39904 Other Tang. Property - CPU	0	-	-	-	-	-	-	-	-
992	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-	-	-
993	39906 Other Tang. Property - PC Hardware	50,012	29,100	11,773	186	4,698	4,256			
994	39907 Other Tang. Property - PC Software	6,318	3,676	1,487	24	593	538			
995	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-	-	-	-
996	39909 Other Tang. Property - Application Software	605,330	352,211	142,494	2,253	56,862	51,509			
997	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-	-	-	-
998										
999										
1000	Total General Plant	1,148,872	668,472	270,443	4,276	107,920	97,761			
1001										
1002	Shared Services Customer Support:									
1003										
1004	General:									
1005										
1006	37400 Land & Land Rights	0	-	-	-	-	-	-	-	-
1007	39001 Structures Frame	0	-	-	-	-	-	-	-	-
1008	36602 Structures & Improvements	24,993	14,542	5,883	93	2,348	2,127			
1009	37503 Improvements	0	-	-	-	-	-	-	-	-
1010	39004 Air Conditioning Equipment	0	-	-	-	-	-	-	-	-
1011	39009 Improvement to leased Premises	8,041	4,679	1,893	30	755	684			
1012	39100 Office Furniture & Equipment	10,560	6,145	2,486	39	992	899			
1013	39102 Remittance Processing Equip	0	-	-	-	-	-	-	-	-
1014	39103 Office Machines	0	-	-	-	-	-	-	-	-
1015	39200 Transportation Equipment	0	-	-	-	-	-	-	-	-
1016	39201 Trucks	0	-	-	-	-	-	-	-	-
1017	39202 Trailers	0	-	-	-	-	-	-	-	-
1018	39300 Stores Equipment	0	-	-	-	-	-	-	-	-
1019	39400 Tools, Shop & Garage Equipment	1,925	1,120	453	7	181	164			
1020	39600 Power Operated Equipment	5	3	1	0	0	0			
1021	39603 Ditchers	0	-	-	-	-	-	-	-	-
1022	39604 Backhoes	0	-	-	-	-	-	-	-	-
1023	39605 Welders	0	-	-	-	-	-	-	-	-
1024	39700 Communication Equipment	7,691	4,475	1,810	29	722	654			
1025	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-	-
1026	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-	-	-	-
1027	39705 Communication Equip. - Telemetering	0	-	-	-	-	-	-	-	-
1028	39800 Miscellaneous Equipment	1,266	737	298	5	119	108			
1029	39900 Other Tangible Property	1,117	650	263	4	105	95			
1030	39901 Other Tangible Property - Servers - H/W	75,219	43,766	17,706	280	7,066	6,401			
1031	39902 Other Tangible Property - Servers - S/W	13,048	7,592	3,071	49	1,226	1,110			
1032	39903 Other Tangible Property - Network - H/W	1,943	1,130	457	7	182	165			
1033	39904 Other Tang. Property - CPU	0	-	-	-	-	-	-	-	-
1034	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-	-	-
1035	39906 Other Tang. Property - PC Hardware	13,964	8,125	3,287	52	1,312	1,188			
1036	39907 Other Tang. Property - PC Software	9	5	2	0	1	1			
1037	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-	-	-	-
1038	39909 Other Tang. Property - Application Software	417,226	242,763	98,215	1,553	39,192	35,503			
1039	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-	-	-	-
1040										
1041										
1042	Total General Plant	577,007	335,732	135,827	2,148	54,201	49,099			
1043										
1044	TOTAL DEPRECIATION EXPENSE	20,604,447	12,593,479	4,922,149	64,150	1,593,115	1,431,553			

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Customer									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Taxes Other Than Income								
2									
3	Non Revenue Related:								
4	Payroll Related	7.2	Allocated O&M Expenses - Cust	77,009	60,149	16,135	50	426	250
5	Property Related	6.2	P, S, T & D Plant - Customer	3,217,286	2,515,617	671,822	1,225	18,040	10,582
6	DOT transmission User Tax	7.2	Allocated O&M Expenses - Cust	11,787	9,207	2,470	8	65	38
7	Other	7.2	Allocated O&M Expenses - Cust	6,972	5,446	1,461	5	39	23
8	Total Non Revenue Related:			3,313,054	2,590,418	691,887	1,287	18,569	10,892
9									
10	Revenue Related:								
11	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
12	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
13	Public Service Commission Assessment	99.0	-	0	-	-	-	-	-
14	Total Revenue Related:			0	-	-	-	-	-
15									
16	Total Taxes, Other Than Income			3,313,054	2,590,418	691,887	1,287	18,569	10,892
17									
18									
19	Interest Expense	19.2	Rate Base - Cust	3,692,142	2,946,704	714,197	1,271	18,890	11,081
20									
21	Amortization of Excess ADIT	20.2	Cost of Service - Cust	(1,173,098)	(920,448)	(241,417)	(523)	(6,725)	(3,984)

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Demand									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
20	Taxes Other Than Income								
21									
22	Non Revenue Related:								
23	Payroll Related	7.4	Allocated O&M Expenses - Demand	173,352	80,747	43,571	989	25,144	22,902
24	Property Related	6.4	P, S, T & D Plant - Demand	5,401,052	2,515,778	1,357,527	30,807	783,393	713,547
25	DOT transmission User Tax	7.4	Allocated O&M Expenses - Demand	26,534	12,359	6,669	151	3,849	3,505
26	Other	7.4	Allocated O&M Expenses - Demand	15,695	7,311	3,945	90	2,276	2,073
27	Total Non Revenue Related:			5,616,634	2,616,195	1,411,712	32,037	814,662	742,028
28									
29	Revenue Related:								
30	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
31	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
32	Public Service Commission Assessment	99.0	-	0	-	-	-	-	-
33	Total Revenue Related:			0	-	-	-	-	-
34									
35	Total Taxes, Other Than Income			5,616,634	2,616,195	1,411,712	32,037	814,662	742,028
36									
37									
38	Interest Expense	19.4	Rate Base - Demand	6,962,286	3,242,992	1,749,935	39,713	1,009,841	919,805
39									
40	Amortization of Excess ADIT	20.4	Cost of Service - Demand	(2,036,616)	(948,493)	(511,779)	(11,627)	(295,514)	(269,203)

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Commodity									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
39	Taxes Other Than Income								
40									
41	Non Revenue Related:								
42	Payroll Related	7.6	Allocated O&M Expenses - Comm	699,610	414,851	273,352	8,024	1,622	1,761
43	Property Related	6.6	P, S, T & D Plant - Commodity	85,899	33,169	19,618	366	16,205	16,541
44	DOT transmission User Tax	7.6	Allocated O&M Expenses - Comm	107,085	63,499	41,840	1,228	248	270
45	Other	7.6	Allocated O&M Expenses - Comm	63,341	37,560	24,749	726	147	159
46	Total Non Revenue Related:			955,935	549,078	359,559	10,344	18,223	18,731
47									
48	Revenue Related:								
49	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
50	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
51	Public Service Commission Assessment	1.0	Mcf	346,934	106,536	70,169	2,831	78,670	88,727
52	Total Revenue Related:			346,934	106,536	70,169	2,831	78,670	88,727
53									
54	Total Taxes, Other Than Income			1,302,869	655,615	429,728	13,175	96,893	107,458
55									
56									
57	Interest Expense	19.6	Rate Base - Comm	(157,770)	(153,737)	(103,565)	(2,922)	48,953	53,501
58									
59	Amortization of Excess ADIT	20.6	Cost of Service - Comm	(2,197,026)	(1,289,468)	(849,126)	(24,947)	(16,026)	(17,460)

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Total Taxes Other									
Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible	
58	Taxes Other Than Income								
59									
60	Non Revenue Related:								
61	Payroll Related		949,971	555,746	333,058	9,063	27,191	24,913	
62	Property Related		8,704,237	5,064,565	2,048,967	32,398	817,638	740,670	
63	DOT transmission User Tax		145,406	85,065	50,979	1,387	4,162	3,813	
64	Other		86,008	50,316	30,154	821	2,462	2,256	
65	Total Non Revenue Related:		9,885,622	5,755,691	2,463,158	43,668	851,453	771,652	
66									
67	Revenue Related:								
68	State Gross Receipts - Tax		0	-	-	-	-	-	
69	Con Local Gross Receipts - Tax		0	-	-	-	-	-	
70	Public Service Commission Assessment		346,934	106,536	70,169	2,831	78,670	88,727	
71	Total Revenue Related:		346,934	106,536	70,169	2,831	78,670	88,727	
72									
73	Total Taxes, Other Than Income		10,232,556	5,862,228	2,533,327	46,500	930,123	860,378	
74									
75									
76	Interest Expense		10,496,657	6,035,958	2,360,567	38,061	1,077,684	984,387	
77									
78	Amortization of Excess ADIT		(5,406,740)	(3,158,409)	(1,602,322)	(37,097)	(318,265)	(290,647)	

Atmos Energy Corporation, Kentucky/Mid-States Division						
Class Cost of Service - Demand-Only Study						
Forecasted Test Period: Twelve Months Ended December 31, 2022						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
	Input	Values	100	-	100	0
4.0	Mains (All Demand)	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	519,263,016	147,042,465	372,220,551	0
4.1	Mains & Services	%	100.0000%	28.3175%	71.6825%	0.0000%
	Internally Generated	Values	819,168,998	302,783,641	508,301,254	8,084,103
5.4	P, S, T & D Plant	%	100.0000%	36.9623%	62.0508%	0.9869%
	Internally Generated	Values	682,726,149	234,861,347	442,444,521	5,420,281
5.7	Net Plant	%	100.0000%	34.4005%	64.8056%	0.7939%
	Internally Generated	Values	106,921,091	8,667,484	19,511,152	78,742,455
9.1	Allocated O&M Expenses	%	100.0000%	8.1064%	18.2482%	73.6454%
	Internally Generated	Values	7,770,585	1,123,656	6,478,336	168,593
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	14.4604%	83.3700%	2.1696%
	Internally Generated	Values	403,769,688	-	403,769,688	-
12.0	Composite of Accts. 374-379	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	596,130,007	209,685,489	395,404,678	(8,960,160)
13.0	Rate Base	%	100.0000%	35.1745%	66.3286%	-1.5031%
	Internally Generated	Values	10,850,503	2,933,507	7,716,820	200,176
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	27.0357%	71.1195%	1.8449%
	Internally Generated	Values	195,265,322	42,366,622	73,552,744	79,345,955
18.0	Total Cost of Service at Equalized ROR	%	100.0000%	21.6970%	37.6681%	40.6349%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
SUMMARY OF RESULTS							
		Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
		\$					
1							
2							
3							
4							
5							
6							
7							
8	Operating Revenues	173,466,923	102,703,304	53,853,758	1,178,160	8,368,527	7,363,175
9							
10	Operating Expenses:						
11							
12	Operating & Maintenance	106,921,091	61,366,973	37,120,287	1,038,339	3,669,688	3,725,805
13	Depreciation & Amortization	20,604,447	11,997,319	4,737,759	73,381	1,900,047	1,895,941
14	Taxes Other Than Income	10,232,556	5,538,806	2,433,293	51,507	1,096,636	1,112,312
15							
16	Total Operating Expenses	137,758,094	78,903,098	44,291,339	1,163,227	6,666,371	6,734,059
17							
18	Income Before Taxes	35,708,829	23,800,205	9,562,419	14,933	1,702,156	629,116
19							
20	Interest Expense	10,496,657	5,620,304	2,232,006	44,497	1,291,683	1,308,167
21							
22	Income Taxes:						
23							
24	State Income Taxes	5.00% 1,260,609	908,995	366,521	(1,478)	20,524	(33,953)
25	Federal Income Taxes	21.00% 5,029,828	3,626,890	1,462,417	(5,898)	81,889	(135,471)
26	Total Deferred Income Taxes	0	0	0	0	0	0
27	Amortization of ITC	0	0	0	0	0	0
28	Total Income Taxes	6,290,437	4,535,885	1,828,938	(7,376)	102,413	(169,423)
29							
30	Net Income	29,418,392	19,264,320	7,733,481	22,309	1,599,743	798,539
31							
32	Total Rate Base	596,130,007	319,190,393	126,760,905	2,527,067	73,357,732	74,293,910
33							
34	Rate of Return	4.9349%	6.0354%	6.1008%	0.8828%	2.1807%	1.0748%
35	Relative Rate of Return	1.00	1.22	1.24	0.18	0.44	0.22
36							
37	Equalized ROR:						
38							
39	Net Income Increase	16,245,180	5,185,671	1,976,407	171,265	4,019,461	4,892,376
40	Uncollectibles/PSC Fees Increase	0.7000% 152,589	48,708	18,564	1,609	37,754	45,953
41	Income Taxes	5,400,630	1,723,951	657,047	56,936	1,336,250	1,626,446
42	Gross Revenue After Increase	195,265,322	109,661,634	56,505,776	1,407,969	13,761,992	13,927,951
43	Revenue Deficiency	21,798,399	6,958,330	2,652,018	229,809	5,393,465	6,564,775
44	Rate of Return	7.6600%	7.6600%	7.6600%	7.6600%	7.6600%	7.6600%
45	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00	1.00
46	Percent Increase	12.5663%	6.7752%	4.9245%	19.5058%	64.4494%	89.1569%
47							
48	Proposed Rate Levels:						
49							
50	Net Income Increase	16,243,798	9,788,294	4,125,628	59,039	1,176,030	1,094,807
51	Uncollectibles/PSC Fees Increase	152,576	91,940	38,751	555	11,046	10,283
52	Income Taxes	5,400,170	3,254,070	1,371,545	19,627	390,965	363,963
53	Gross Revenue After Increase	195,263,467	115,837,608	59,389,682	1,257,380	9,946,568	8,832,229
54	Revenue Deficiency	21,796,544	13,134,304	5,535,924	79,221	1,578,041	1,469,054
55	Rate of Return	7.6598%	9.1020%	9.3555%	3.2191%	3.7839%	2.5485%
56	Relative Rate of Return	1.00	1.19	1.22	0.42	0.49	0.33
57	Percent Increase	12.5652%	12.7886%	10.2796%	6.7241%	18.8569%	19.9514%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
SUMMARY OF CUSTOMER COSTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	209,685,489	167,350,273	40,560,940	72,168	1,072,815	629,292
2							
3	Return @ Realized ROR	10,347,759	9,494,102	2,521,505	(32,457)	(657,717)	(977,674)
4	O&M Expenses	8,667,484	6,769,878	1,815,971	5,636	47,892	28,107
5	Depreciation Expense	10,158,229	7,740,835	2,300,334	4,804	70,753	41,503
6	Taxes, Other	3,313,054	2,590,418	691,887	1,287	18,569	10,892
7							
8	Interest Expense	3,692,142	2,946,704	714,197	1,271	18,890	11,081
9							
10	Income Taxes:						
11							
12	State Income Taxes	443,412	436,202	120,407	(2,247)	(45,077)	(65,873)
13	Federal Income Taxes	1,769,215	1,740,448	480,424	(8,966)	(179,858)	(262,833)
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	2,212,627	2,176,650	600,831	(11,213)	(224,935)	(328,706)
18							
19	Total Customer-Related Costs @ Realized ROR	34,699,154	28,771,883	7,930,529	(31,943)	(745,438)	(1,225,878)
20	Total Customers	181,046	160,872	19,977	8	119	70
21	Customer Costs (\$/customer/month)		\$ 14.90	\$ 33.08	\$ (329.31)	\$ (521.79)	\$ (1,462.86)
22							
23							
24	Incremental Return @ Equalized ROR	5,714,154	3,324,933	585,464	37,985	739,895	1,025,877
25	Incremental Income Taxes	1,899,642	1,105,358	194,634	12,628	245,974	341,048
26	Incremental Uncollectibles/PSC Fees Increase	53,672	31,231	5,499	357	6,950	9,636
27							
28	Total Customer-Related Costs @ Equalized ROR	42,366,622	33,233,405	8,716,126	19,027	247,381	150,683
29	Customers	181,046	160,872	19,977	8	119	70
30	Dollars/Customer/Month	\$ 19.50	\$ 17.22	\$ 36.36	\$ 196.15	\$ 173.16	\$ 179.81
31							
32							
33	Incremental Return @ Proposed Rates	5,713,668	4,943,753	1,341,450	(1,488)	(260,210)	(309,838)
34	Incremental Income Taxes	1,899,480	1,643,526	445,958	(495)	(86,505)	(103,004)
35	Incremental Uncollectibles/PSC Fees Increase	53,668	46,436	12,600	(14)	(2,444)	(2,910)
36							
37	Total Customer-Related Costs @ Proposed Rates	42,365,970	35,405,599	9,730,537	(33,939)	(1,094,597)	(1,641,630)
38	Customers	181,046	160,872	19,977	8	119	70
39	Dollars/Customer/Month	\$ 19.50	\$ 18.34	\$ 40.59	\$ (349.89)	\$ (766.20)	\$ (1,958.99)

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand/Commodity Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

SUMMARY OF DEMAND COSTS

		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	246,672,123	114,898,423	61,999,777	1,407,012	35,778,426	32,588,485
2							
3	Return @ Realized ROR	12,173,011	7,123,596	3,671,189	27,063	929,615	421,548
4	O&M Expenses	12,055,204	5,615,243	3,030,014	68,763	1,748,541	1,592,644
5	Depreciation Expense	6,525,038	3,039,324	1,640,035	37,219	946,421	862,039
6	Taxes, Other	3,578,873	1,667,018	899,531	20,414	519,096	472,814
7							
8	Interest Expense	4,343,403	2,023,131	1,091,692	24,775	629,987	573,818
9							
10	Income Taxes:						
11							
12	State Income Taxes	521,626	339,804	171,852	152	19,962	(10,145)
13	Federal Income Taxes	2,081,288	1,355,820	685,689	608	79,648	(40,477)
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	2,602,914	1,695,624	857,541	761	99,610	(50,621)
18							
19	Total Demand-Related Costs @ Realized ROR	36,935,040	19,140,805	10,098,310	154,219	4,243,282	3,298,424
20							
21							
22	Incremental Return @ Equalized ROR	6,722,079	1,677,626	1,077,995	80,714	1,811,014	2,074,730
23	Incremental Income Taxes	2,234,722	557,718	358,374	26,833	602,062	689,734
24	Incremental Uncollectibles/PSC Fees Increase	63,140	15,758	10,125	758	17,011	19,488
25							
26	Total Demand-Related Costs @ Equalized ROR	45,954,981	21,391,907	11,544,805	262,524	6,673,368	6,082,376
27							
28							
29	Incremental Return @ Proposed Rates	6,721,507	3,582,181	1,967,297	34,276	634,420	503,333
30	Incremental Income Taxes	2,234,532	1,190,878	654,018	11,395	210,910	167,331
31	Incremental Uncollectibles/PSC Fees Increase	63,134	33,647	18,479	322	5,959	4,728
32							
33	Total Demand-Related Costs @ Proposed Rates	45,954,213	23,947,512	12,738,104	200,211	5,094,570	3,973,816

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand/Commodity Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

SUMMARY OF COMMODITY COSTS

	Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1 Rate Base	139,772,396	36,941,697	24,200,188	1,047,888	36,506,491	41,076,132
2						
3 Return @ Realized ROR	6,897,621	1,823,034	1,194,254	51,712	1,801,557	2,027,064
4 O&M Expenses	86,198,403	48,981,851	32,274,301	963,941	1,873,255	2,105,055
5 Depreciation Expense	3,921,180	1,217,160	797,389	31,358	882,873	992,399
6 Taxes, Other	3,340,629	1,281,370	841,875	29,806	558,972	628,606
7						
8 Interest Expense	2,461,112	650,469	426,117	18,451	642,806	723,269
9						
10 Income Taxes:						
11						
12 State Income Taxes	295,570	78,119	51,175	2,216	77,199	86,862
13 Federal Income Taxes	1,179,325	311,694	204,188	8,842	308,022	346,579
14 Deferred Income Taxes	0	0	0	0	0	0
15 Amortization of ITC	0	0	0	0	0	0
16						
17 Total Income Taxes	1,474,895	389,813	255,363	11,057	385,221	433,440
18						
19 Total Commodity-Related Costs	101,832,729	53,693,229	35,363,183	1,087,875	5,501,878	6,186,564
20 Total Throughput	32,625,408	10,018,608	6,598,653	266,268	7,398,080	8,343,799
21 Commodity Costs (\$/Mcf)		\$ 5.35935	\$ 5.35915	\$ 4.08564	\$ 0.74369	\$ 0.74
22						
23						
24 Incremental Return @ Equalized ROR	3,808,947	1,006,701	659,481	28,556	994,841	1,119,369
25 Incremental Income Taxes	1,266,266	334,673	219,241	9,493	330,730	372,129
26 Incremental Uncollectibles/PSC Fees Increase	35,777	9,456	6,194	268	9,344	10,514
27						
28 Total Commodity-Related Costs @ Equalized ROR	106,943,719	55,044,058	36,248,100	1,126,192	6,836,793	7,688,575
29 Total Throughput	32,625,408	10,018,608	6,598,653	266,268	7,398,080	8,343,799
30 Commodity Costs (\$/Mcf)	\$ 3.28	\$ 5.49	\$ 5.49	\$ 4.23	\$ 0.92	\$ 0.92
31						
32						
33 Incremental Return @ Proposed Rates	3,808,623	2,085,949	1,163,414	2,242	328,107	228,912
34 Incremental Income Taxes	1,266,158	693,463	386,771	745	109,078	76,101
35 Incremental Uncollectibles/PSC Fees Increase	35,774	19,593	10,928	21	3,082	2,150
36						
37 Total Commodity-Related Costs @ Proposed Rates	106,943,284	56,492,234	36,924,296	1,090,883	5,942,145	6,493,727
38 Total Throughput	32,625,408	10,018,608	6,598,653	266,268	7,398,080	8,343,799
39 Commodity Costs (\$/Mcf)	\$ 3.28	\$ 5.64	\$ 5.60	\$ 4.10	\$ 0.80	\$ 0.78

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
TOTAL COST OF SERVICE							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	596,130,007	319,190,393	126,760,905	2,527,067	73,357,732	74,293,910
2							
3	Return @ Realized ROR	29,418,392	18,440,732	7,386,948	46,318	2,073,455	1,470,939
4	O&M Expenses	106,921,091	61,366,973	37,120,287	1,038,339	3,669,688	3,725,805
5	Depreciation Expense	20,604,447	11,997,319	4,737,759	73,381	1,900,047	1,895,941
6	Taxes, Other	10,232,556	5,538,806	2,433,293	51,507	1,096,636	1,112,312
7							
8	Interest Expense	10,496,657	5,620,304	2,232,006	44,497	1,291,683	1,308,167
9							
10	Income Taxes:						
11							
12	State Income Taxes	1,260,609	854,126	343,434	121	52,083	10,844
13	Federal Income Taxes	5,029,828	3,407,962	1,370,301	484	207,813	43,268
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	6,290,437	4,262,087	1,713,735	606	259,896	54,113
18							
19	Total Cost of Service @ Realized ROR	173,466,923	101,605,918	53,392,022	1,210,151	8,999,722	8,259,111
20							
21							
22	Incremental Return @ Equalized ROR	16,245,180	6,009,260	2,322,940	147,255	3,545,749	4,219,976
23	Incremental Income Taxes	5,400,630	1,997,749	772,250	48,954	1,178,767	1,402,910
24	Incremental Uncollectibles/PSC Fees Increase	152,589	56,444	21,819	1,383	33,305	39,638
25							
26	Total Cost of Service @ Equalized ROR	195,265,322	109,669,370	56,509,031	1,407,744	13,757,542	13,921,635
27							
28							
29	Incremental Return @ Proposed Rates	16,243,798	10,611,883	4,472,161	35,030	702,317	422,408
30	Incremental Income Taxes	5,400,170	3,527,868	1,486,748	11,645	233,482	140,427
31	Incremental Uncollectibles/PSC Fees Increase	152,576	99,676	42,006	329	6,597	3,968
32							
33	Total Cost of Service @ Proposed Rates	195,263,467	115,845,344	59,392,937	1,257,155	9,942,118	8,825,913

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
180		Shared Services General Office:						
181								
182		General:						
183								
184	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
185	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
186	36602	Structures & Improvements	675,016	5.4	P, S, T & D Plant	249,502	267,213	158,302
187	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
188	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
189	39009	Improvement to leased Premises	492,807	5.4	P, S, T & D Plant	182,153	195,083	115,571
190	39100	Office Furniture & Equipment	370,206	5.4	P, S, T & D Plant	136,837	146,550	86,819
191	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
192	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
193	39200	Transportation Equipment	16,206	5.4	P, S, T & D Plant	5,990	6,415	3,800
194	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
195	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
196	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
197	39400	Tools, Shop & Garage Equipment	3,782	5.4	P, S, T & D Plant	1,398	1,497	887
198	39500	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
199	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
200	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
201	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
202	39700	Communication Equipment	20,434	5.4	P, S, T & D Plant	7,553	8,089	4,792
203	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
204	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
205	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
206	39800	Miscellaneous Equipment	7,238	5.4	P, S, T & D Plant	2,675	2,865	1,697
207	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
208	39901	Other Tangible Property - Servers - H/W	2,399,541	5.4	P, S, T & D Plant	886,925	949,886	562,729
209	39902	Other Tangible Property - Servers - S/W	1,018,582	5.4	P, S, T & D Plant	376,491	403,217	238,873
210	39903	Other Tangible Property - Network - H/W	232,603	5.4	P, S, T & D Plant	85,976	92,079	54,549
211	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
212	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
213	39906	Other Tang. Property - PC Hardware	276,684	5.4	P, S, T & D Plant	102,269	109,528	64,887
214	39907	Other Tang. Property - PC Software	58,772	5.4	P, S, T & D Plant	21,724	23,266	13,783
215	39908	Other Tang. Property - Mainframe S/W	5,067,813	5.4	P, S, T & D Plant	1,873,180	2,006,153	1,188,481
216	39909	Other Tang. Property - Application Software	1,924,534	5.4	P, S, T & D Plant	711,352	761,849	451,333
217	39931	Other Tang. Property - ALGN	1,047,173	5.4	P, S, T & D Plant	387,059	414,536	245,578
218								
219		Total General Plant	13,611,391			5,031,082	5,388,227	3,192,082
220								
221		CWIP w/o AFUDC	-	5.4	P, S, T & D Plant	-	-	-
222								
223		Shared Services Customer Support:						
224								
225		General:						
226								
227	37400	Land & Land Rights	206,495	5.4	P, S, T & D Plant	76,325	81,744	48,426
228	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
229	36602	Structures & Improvements	1,050,010	5.4	P, S, T & D Plant	388,108	415,659	246,244
230	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
231	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
232	39009	Improvement to leased Premises	156,752	5.4	P, S, T & D Plant	57,939	62,052	36,761
233	39100	Office Furniture & Equipment	160,006	5.4	P, S, T & D Plant	59,142	63,340	37,524
234	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
235	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
236	39200	Transportation Equipment	2,387	5.4	P, S, T & D Plant	882	945	560
237	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
238	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
239	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
240	39400	Tools, Shop & Garage Equipment	14,763	5.4	P, S, T & D Plant	5,457	5,844	3,462
241	39510	Laboratory Equip	586	5.4	P, S, T & D Plant	217	232	137
242	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
243	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
244	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
245	39700	Communication Equipment	114,448	5.4	P, S, T & D Plant	42,302	45,305	26,840
246	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
247	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
248	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
249	39800	Miscellaneous Equipment	17,486	5.4	P, S, T & D Plant	6,463	6,922	4,101
250	39900	Other Tangible Property	7,464	5.4	P, S, T & D Plant	2,759	2,955	1,750
251	39901	Other Tangible Property - Servers - H/W	565,238	5.4	P, S, T & D Plant	208,925	223,756	132,557
252	39902	Other Tangible Property - Servers - S/W	122,746	5.4	P, S, T & D Plant	45,370	48,590	28,786
253	39903	Other Tangible Property - Network - H/W	18,789	5.4	P, S, T & D Plant	6,945	7,438	4,406
254	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
255	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
256	39906	Other Tang. Property - PC Hardware	76,970	5.4	P, S, T & D Plant	28,450	30,470	18,051
257	39907	Other Tang. Property - PC Software	82	5.4	P, S, T & D Plant	30	32	19
258	39908	Other Tang. Property - Mainframe S/W	5,523,921	5.4	P, S, T & D Plant	2,041,768	2,186,708	1,295,445
259	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
260	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
261								
262		Total General Plant	8,038,142			2,971,082	3,181,992	1,885,069
263								
264		CWIP w/o AFUDC	-	5.4	P, S, T & D Plant	-	-	-
265								
266		TOTAL PLANT IN SERVICE	869,694,856			321,459,156	344,278,805	203,956,895
267								
268		TOTAL CWIP W/O AFUDC	0			0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
178		Shared Services General Office:						
179								
180		General:						
181								
182	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
183	39000	Structures & Improvements	125,903	5.4	P, S, T & D Plant	46,537	49,840	29,526
184	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
185	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
186	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
187	39009	Improvement to leased Premises	488,294	5.4	P, S, T & D Plant	180,485	193,297	114,512
188	39100	Office Furniture & Equipment	148,765	5.4	P, S, T & D Plant	54,987	58,890	34,888
189	39102	Remittance Processing Equip	0	5.4	P, S, T & D Plant	0	0	0
190	39103	Office Machines	0	5.4	P, S, T & D Plant	0	0	0
191	39200	Transportation Equipment	4,639	5.4	P, S, T & D Plant	1,715	1,836	1,088
192	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
193	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
194	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
195	39400	Tools, Shop & Garage Equipment	2,845	5.4	P, S, T & D Plant	1,052	1,126	667
196	39500	39500-Laboratory Equipment	-	5.4	P, S, T & D Plant	-	-	-
197	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
198	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
199	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
200	39700	Communication Equipment	1,678	5.4	P, S, T & D Plant	620	664	393
201	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
202	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
203	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
204	39800	Miscellaneous Equipment	3,471	5.4	P, S, T & D Plant	1,283	1,374	814
205	39900	Other Tangible Property	(0)	5.4	P, S, T & D Plant	(0)	(0)	(0)
206	39901	Other Tangible Property - Servers - H/W	362,954	5.4	P, S, T & D Plant	134,156	143,680	85,118
207	39902	Other Tangible Property - Servers - S/W	540,488	5.4	P, S, T & D Plant	199,777	213,958	126,753
208	39903	Other Tangible Property - Network - H/W	68,930	5.4	P, S, T & D Plant	25,478	27,287	16,165
209	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
210	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
211	39906	Other Tang. Property - PC Hardware	39,802	5.4	P, S, T & D Plant	14,712	15,756	9,334
212	39907	Other Tang. Property - PC Software	14,806	5.4	P, S, T & D Plant	5,472	5,861	3,472
213	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
214	39909	Other Tang. Property - Application Software	3,872,105	5.4	P, S, T & D Plant	1,431,219	1,532,818	908,068
215	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
216		Retirement Work in Progress	-	5.4	P, S, T & D Plant	-	-	-
217								
218		Total General Plant	5,674,680			2,097,492	2,246,388	1,330,800
219								
220		Shared Services Customer Support:						
221								
222		General:						
223								
224	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
225	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
226	36602	Structures & Improvements	297,392	5.4	P, S, T & D Plant	109,923	117,726	69,743
227	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
228	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
229	39009	Improvement to leased Premises	116,144	5.4	P, S, T & D Plant	42,929	45,977	27,237
230	39100	Office Furniture & Equipment	73,903	5.4	P, S, T & D Plant	27,316	29,255	17,331
231	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
232	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
233	39200	Transportation Equipment	2,397	5.4	P, S, T & D Plant	886	949	562
234	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
235	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
236	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
237	39400	Tools, Shop & Garage Equipment	7,267	5.4	P, S, T & D Plant	2,686	2,877	1,704
238	39500	Laboratory Equipment	589	5.4	P, S, T & D Plant	218	233	138
239	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
240	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
241	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
242	39700	Communication Equipment	87,674	5.4	P, S, T & D Plant	32,406	34,707	20,561
243	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
244	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
245	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
246	39800	Miscellaneous Equipment	6,469	5.4	P, S, T & D Plant	2,391	2,561	1,517
247	39900	Other Tangible Property	(8,573)	5.4	P, S, T & D Plant	(3,169)	(3,394)	(2,011)
248	39901	Other Tangible Property - Servers - H/W	419,092	5.4	P, S, T & D Plant	154,906	165,903	98,284
249	39902	Other Tangible Property - Servers - S/W	107,143	5.4	P, S, T & D Plant	39,602	42,414	25,127
250	39903	Other Tangible Property - Network - H/W	11,907	5.4	P, S, T & D Plant	4,401	4,713	2,792
251	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
252	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
253	39906	Other Tang. Property - PC Hardware	1,262	5.4	P, S, T & D Plant	466	499	296
254	39907	Other Tang. Property - PC Software	(3,859)	5.4	P, S, T & D Plant	(1,426)	(1,528)	(905)
255	39908	Other Tang. Property - Mainframe S/W	3,010,873	5.4	P, S, T & D Plant	1,112,888	1,191,889	706,096
256	39909	Other Tang. Property - Application Software	5,909	5.4	P, S, T & D Plant	2,184	2,339	1,386
257	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
258		Retirement Work in Progress	-	5.4	P, S, T & D Plant	-	-	-
259								
260		Total General Plant	4,135,587			1,528,608	1,637,120	969,859
261								
262		TOTAL RESERVE FOR DEPRECIATION	186,968,707			86,597,809	68,297,458	32,073,440

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand/Commodity Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

CLASSIFICATION OF OTHER RATE BASE

	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
90		Distribution:						
91		Operation						
92	8700	Supervision and Engineering	1,066,179	10.0	Composite of Accts. 871-879 & 886-893	154,174	538,621	373,385
93	8710	Distribution Load Dispatching	398	3.0	Commodity	-	-	398
94	8711	Odorization	108,130	3.0	Commodity	-	-	108,130
94	Accts. 376 & 377	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-
95	8740	Mains & Services	5,954,353	12.0	Composite of Accts. 374-379	-	3,608,094	2,346,259
96	8750	Measuring and Regulating Station Exp. - Gen	501,120	12.0	Composite of Accts. 374-379	-	303,658	197,462
97	8760	Measuring and Regulating Station Exp. - Ind.	27,244	1.0	Customer	27,244	-	-
98	8770	Measuring and Regulating Sta. Exp. - City Gate	3,529	12.0	Composite of Accts. 374-379	-	2,138	1,390
99	8780	Meters and House Regulator Expense	1,085,247	1.0	Customer	1,085,247	-	-
100	8790	Customer Installations Expense	0	1.0	Customer	-	-	-
101	8800	Other Expense	1,763	10.0	Composite of Accts. 871-879 & 886-893	255	891	617
102	8810	Rents	360,992	10.0	Composite of Accts. 871-879 & 886-893	52,201	182,369	126,422
103		Maintenance						
104	8850	Maintenance Supervision and Engineering	180	10.0	Composite of Accts. 871-879 & 886-893	26	91	63
105	8860	Maintenance of Structures and Improvements	0	12.0	Composite of Accts. 374-379	-	-	-
106	8870	Maintenance of Mains	18,047	12.0	Composite of Accts. 374-379	-	10,936	7,111
107	8890	Maintenance of compressor station equipment	60,065	3.0	Commodity	-	-	60,065
108	8900	Maint. of Measuring and Regulating Station Equip. - General	0	12.0	Composite of Accts. 374-379	-	-	-
109	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	2,164	1.0	Customer	2,164	-	-
110	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	1,287	12.0	Composite of Accts. 374-379	-	780	507
111	8930	Maintenance of Services	8,087	1.0	Customer	8,087	-	-
112	8940	Maintenance of Meters and House Regulators	913	1.0	Customer	913	-	-
113	8950	Maintenance of Other Equipment	0	10.0	Composite of Accts. 871-879 & 886-893	-	-	-
114		Total Distribution	9,199,699			1,330,311	4,647,578	3,221,810
115		Customer Accounts:						
116	9010	Supervision	0	1.0	Customer	-	-	-
117	9020	Meter Reading Expense	928,105	1.0	Customer	928,105	-	-
119	9030	Customer Records and Collection Expenses	1,107,950	1.0	Customer	1,107,950	-	-
120	9040	Uncollectible Accounts	363,458	1.0	Customer	363,458	-	-
121	9050	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-
122		Total Customer Accounts	2,399,513			2,399,513	0	0
123		Customer Service and Information:						
124	9070	Supervision	0	1.0	Customer	-	-	-
126	9080	Customer Assistance Expenses	0	1.0	Customer	-	-	-
127	9090	Informational and Instructional Advertising Expenses	175,015	1.0	Customer	175,015	-	-
128	9100	Miscellaneous Customer Service and Informational Expenses	116	1.0	Customer	116	-	-
129		Total Customer Service and Information	175,131			175,131	0	0
130		Sales:						
131								
132	9110	Supervision	0	1.0	Customer	-	-	-
133	9120	Demonstrating and Selling Expenses	0	1.0	Customer	-	-	-
134	9130	Advertising Expenses	0	1.0	Customer	-	-	-
135	9160	Miscellaneous Sales Expenses	155,125	1.0	Customer	155,125	-	-
136		Total Sales	155,125			155,125	0	0
137		Administrative & General:						
138		Operation						
140	9200	Administrative and General Salaries	(1,256,557)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(339,719)	(541,616)	(375,222)
141	9210	Office Supplies and Expenses	8,473	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	2,291	3,652	2,530
142	9220	Administrative Expenses Transferred - Customer Support	-	1.0	Customer	-	-	-
143	9220	Administrative Expenses Transferred - General	15,463,673	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	4,180,709	6,665,339	4,617,626
144	9230	Outside Services Employed	257,302	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	69,563	110,905	76,833
145	9240	Property Insurance	72,573	5.7	Net Plant	24,966	29,337	18,271
146	9250	Injuries and Damages	65,994	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	17,842	28,446	19,707
147	9260	Employee Pensions and Benefits	1,277,248	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	345,313	550,535	381,401
148	9270	Franchise Requirements	1,091	1.0	Customer	1,091	-	-
149	9280	Regulatory Commission Expenses	319,870	1.0	Customer	319,870	-	-
150	930.1	General Advertising Expenses	-	1.0	Customer	-	-	-
151	930.2	Miscellaneous General Expense	(55,268)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(14,942)	(23,822)	(16,504)
152	9310	Rents	1,560	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	422	672	466
153		Maintenance						
154	9320	Maintenance of General Plant	0	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	-	-	-
155		Total A&G	16,155,959			4,607,405	6,823,447	4,725,107
156								
157		TOTAL O&M EXPENSE	106,921,091			8,667,484	12,055,204	86,198,403

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
85		General:						
86								
87	38900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
88	39000	Structures & Improvements	223,589	5.4	P, S, T & D Plant	82,644	88,510	52,435
89	39001	Structures - Brick	4,207	5.4	P, S, T & D Plant	1,555	1,665	987
90	39002	Improvements	17,234	5.4	P, S, T & D Plant	6,370	6,822	4,042
91	39003	Air Conditioning Equipment	553	5.4	P, S, T & D Plant	204	219	130
92	39004	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
93	39009	Office Furniture & Equipment	87,669	5.4	P, S, T & D Plant	32,404	34,705	20,560
94	39100	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
95	39200	Composite Office Machines	-	5.4	P, S, T & D Plant	-	-	-
96	39200	Transportation Equipment	3,750	5.4	P, S, T & D Plant	1,386	1,484	879
97	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
98	39202	Trailers	529	5.4	P, S, T & D Plant	195	209	124
99	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
100	39400	Tools, Shop & Garage Equipment	238,458	5.4	P, S, T & D Plant	88,139	94,396	55,922
101	39600	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
102	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
103	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
104	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
105	39700	Communication Equipment	28,369	5.4	P, S, T & D Plant	10,486	11,230	6,653
106	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
107	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
108	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
109	39800	Miscellaneous Equipment	259,405	5.4	P, S, T & D Plant	95,882	102,688	60,834
110	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
111	39901	Other Tangible Property - Servers - H/W	5,118	5.4	P, S, T & D Plant	1,892	2,026	1,200
112	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
113	39903	Other Tangible Property - Network - H/W	19,234	5.4	P, S, T & D Plant	7,109	7,614	4,511
114	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
115	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
116	39906	Other Tang. Property - PC Hardware	3,495	5.4	P, S, T & D Plant	1,292	1,383	820
117	39907	Other Tang. Property - PC Software	-	5.4	P, S, T & D Plant	-	-	-
118	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
119	39908	Other Tang. Property - Application Software	5,010	5.4	P, S, T & D Plant	1,852	1,983	1,175
120	40600	Amortization of gas plant acquisition adjustments	49,749	5.4	P, S, T & D Plant	18,388	19,694	11,667
121								
122								
123		Total General Plant	946,366			349,799	374,630	221,938
124								
125		TOTAL DIRECT DEPRECIATION EXPENSE	18,866,839			9,515,970	5,837,185	3,513,684
126								
127		Kentucky Mid-States General Office:						
128								
129		Intangible Plant:						
130								
131	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
132	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
133	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant	-	-	-
134								
135		Total Intangible Plant:	0			0	0	0
136								
137		General:						
138								
139	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
140	39001	Structures Frame	2,233	5.4	P, S, T & D Plant	826	884	524
141	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
142	38900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
143	39004	Air Conditioning Equipment	499	5.4	P, S, T & D Plant	184	197	117
144	39009	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
145	39100	Office Furniture & Equipment	679	5.4	P, S, T & D Plant	251	269	159
146	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
147	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
148	39200	Transportation Equipment	327	5.4	P, S, T & D Plant	121	129	77
149	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
150	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
151	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
152	39400	Tools, Shop & Garage Equipment	1,622	5.4	P, S, T & D Plant	600	642	380
153	39600	Power Operated Equipment	10	5.4	P, S, T & D Plant	4	4	2
154	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
155	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
156	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
157	39700	Communication Equipment	-	5.4	P, S, T & D Plant	-	-	-
158	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
159	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
160	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
161	39800	Miscellaneous Equipment	-	5.4	P, S, T & D Plant	-	-	-
162	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
163	39901	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant	-	-	-
164	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
165	39903	Other Tangible Property - Network - H/W	1,425	5.4	P, S, T & D Plant	527	564	334
166	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
167	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
168	39906	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
169	39907	Other Tang. Property - PC Software	4,933	5.4	P, S, T & D Plant	1,823	1,953	1,157
170	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
171	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
172	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
173								
174								
175		Total General Plant	11,729			4,335	4,643	2,751

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand/Commodity Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

CLASSIFICATION OF DEPRECIATION EXPENSE

Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
176								
177		Shared Services General Office:						
178								
179		General:						
180								
181	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
182	39000	Structures & Improvements	20,472	5.4	P, S, T & D Plant	7,567	8,104	4,801
183	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
184	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
185	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
186	39009	Improvement to leased Premises	9,369	5.4	P, S, T & D Plant	3,463	3,709	2,197
187	39100	Office Furniture & Equipment	14,704	5.4	P, S, T & D Plant	5,435	5,821	3,448
188	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
189	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
190	39200	Transportation Equipment	1,353	5.4	P, S, T & D Plant	500	535	317
191	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
192	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
193	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
194	39400	Tools, Shop & Garage Equipment	317	5.4	P, S, T & D Plant	117	125	74
195	39500	Laboratory Equipment	-	5.4	P, S, T & D Plant	-	-	-
196	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
197	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
198	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
199	39700	Communication Equipment	1,374	5.4	P, S, T & D Plant	508	544	322
200	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
201	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
202	39705	Communication Equip. - Telemetry	-	5.4	P, S, T & D Plant	-	-	-
203	39800	Miscellaneous Equipment	524	5.4	P, S, T & D Plant	194	207	123
204	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
205	39901	Other Tangible Property - Servers - H/W	323,762	5.4	P, S, T & D Plant	119,670	128,165	75,927
206	39902	Other Tangible Property - Servers - S/W	91,216	5.4	P, S, T & D Plant	33,715	36,109	21,392
207	39903	Other Tangible Property - Network - H/W	24,122	5.4	P, S, T & D Plant	8,916	9,549	5,657
208	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
209	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
210	39906	Other Tang. Property - PC Hardware	50,012	5.4	P, S, T & D Plant	18,486	19,798	11,729
211	39907	Other Tang. Property - PC Software	6,318	5.4	P, S, T & D Plant	2,335	2,501	1,482
212	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
213	39909	Other Tang. Property - Application Software	605,330	5.4	P, S, T & D Plant	223,744	239,627	141,959
214	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
215								
216								
217		Total General Plant	1,148,872			424,649	454,794	269,428
218								
219		Shared Services Customer Support:						
220								
221		General:						
222								
223	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
224	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
225	36602	Structures & Improvements	24,993	5.4	P, S, T & D Plant	9,238	9,894	5,861
226	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
227	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
228	39009	Improvement to leased Premises	8,041	5.4	P, S, T & D Plant	2,972	3,183	1,886
229	39100	Office Furniture & Equipment	10,560	5.4	P, S, T & D Plant	3,903	4,180	2,477
230	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
231	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
232	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
233	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
234	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
235	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
236	39500	Laboratory Equipment	1,925	5.4	P, S, T & D Plant	712	762	451
237	39600	Power Operated Equipment	5	5.4	P, S, T & D Plant	2	2	1
238	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
239	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
240	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
241	39700	Communication Equipment	7,691	5.4	P, S, T & D Plant	2,843	3,045	1,804
242	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
243	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
244	39705	Communication Equip. - Telemetry	-	5.4	P, S, T & D Plant	-	-	-
245	39800	Miscellaneous Equipment	1,266	5.4	P, S, T & D Plant	468	501	297
246	39900	Other Tangible Property	1,117	5.4	P, S, T & D Plant	413	442	262
247	39901	Other Tangible Property - Servers - H/W	75,219	5.4	P, S, T & D Plant	27,803	29,776	17,640
248	39902	Other Tangible Property - Servers - S/W	13,048	5.4	P, S, T & D Plant	4,823	5,165	3,060
249	39903	Other Tangible Property - Network - H/W	1,943	5.4	P, S, T & D Plant	718	769	456
250	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
251	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
252	39906	Other Tang. Property - PC Hardware	13,964	5.4	P, S, T & D Plant	5,161	5,528	3,275
253	39907	Other Tang. Property - PC Software	9	5.4	P, S, T & D Plant	3	3	2
254	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
255	39909	Other Tang. Property - Application Software	417,226	5.4	P, S, T & D Plant	154,216	165,164	97,846
256	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
257								
258								
259		Total General Plant	577,007			213,275	228,415	135,317
260								
261		TOTAL DEPRECIATION EXPENSE	20,604,447			10,158,229	6,525,038	3,921,180

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	949,971	9.1	Allocated O&M Expenses	77,009	107,108	765,854
5	Property Related	8,704,237	5.4	P, S, T & D Plant	3,217,286	3,445,673	2,041,278
6	DOT Transmission User Tax	145,406	9.1	Allocated O&M Expenses	11,787	16,394	117,224
7	Other	86,008	9.1	Allocated O&M Expenses	6,972	9,697	69,339
8	Total Non Revenue Related:	9,885,622			3,313,054	3,578,873	2,993,695
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	346,934	3.0	Commodity	-	-	346,934
14	Total Revenue Related:	346,934			0	0	346,934
15							
16	Total Taxes, Other Than Income	10,232,556			3,313,054	3,578,873	3,340,629
17							
18							
19	Interest Expense	10,496,657	13.0	Rate Base	3,692,142	4,343,403	2,461,112
20							
21	Amortization of Excess ADIT	(5,406,740)	18.0	Total Cost of Service at Equalized ROR	(1,173,098)	(1,272,456)	(2,961,186)

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
SUMMARY OF CLASSIFICATION							
1							
2							
3							
4		Test Year	Classif.	Classif.	Customer	Demand	Commodity
5		\$	Factor	Basis	\$	\$	\$
6							
7	Operating Revenues	173,466,923			34,699,154	36,935,040	101,832,729
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	106,921,091			8,667,484	12,055,204	86,198,403
12	Depreciation & Amortization	20,604,447			10,158,229	6,525,038	3,921,180
13	Taxes Other Than Income	10,232,556			3,313,054	3,578,873	3,340,629
14							
15	Total Operating Expenses	137,758,094			22,138,767	22,159,114	93,460,212
16							
17	Income Before Taxes	35,708,829			12,560,386	14,775,926	8,372,517
18							
19	Interest Expense	10,496,657			3,692,142	4,343,403	2,461,112
20							
21	Income Taxes:						
22							
23	State Income Taxes	1,260,609	5.00%		443,412	521,626	295,570
24	Federal Income Taxes	5,029,828	21.00%		1,769,215	2,081,288	1,179,325
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
27							
28	Total Income Taxes	6,290,437			2,212,627	2,602,914	1,474,895
29							
30	Net Income	29,418,392			10,347,759	12,173,011	6,897,621
31							
32	Total Rate Base	596,130,007			209,685,489	246,672,123	139,772,396
33							
34	Rate of Return	4.9349%			4.9349%	4.9349%	4.9349%

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
2										
3	30100	Organization	6.2	P, S, T & D Plant - Customer	3,079	2,407	643	1	17	10
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	44,300	34,639	9,251	17	248	146
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
6										
7		Total Intangible Plant:			47,379	37,046	9,894	18	266	156
8										
9		Production Plant:								
10										
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
12	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
18										
19		Total Production Plant			0	0	0	0	0	0
20										
21		Storage Plant:								
22										
23	35010	Land	99.0	-	0	-	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-	-
29	35200	Wells / Rights of Way	99.0	-	0	-	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0	-	0	-	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-	-
40										
41		Total Storage Plant			0	0	0	0	0	0
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
51	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
52	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
53	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
54										
55		Total Transmission Plant			0	0	0	0	0	0
56										
57		Distribution:								
58										
59	37400	Land & Land Rights	2.0	Bills	0	-	-	-	-	-
60	37401	Land	2.0	Bills	0	-	-	-	-	-
61	37402	Land Rights	2.0	Bills	0	-	-	-	-	-
62	37403	Land Other	2.0	Bills	0	-	-	-	-	-
63	37500	Structures & Improvements	2.0	Bills	0	-	-	-	-	-
64	37501	Structures & Improvements T.B.	2.0	Bills	0	-	-	-	-	-
65	37502	Land Rights	2.0	Bills	0	-	-	-	-	-
66	37503	Improvements	2.0	Bills	0	-	-	-	-	-
67	37600	Mains Cathodic Protection	2.0	Bills	0	-	-	-	-	-
68	37601	Mains - Steel	2.0	Bills	0	-	-	-	-	-
69	37602	Mains - Plastic	2.0	Bills	0	-	-	-	-	-
70	37603	Mains - Anodes	2.0	Bills	0	-	-	-	-	-
71	37604	Mains - Leak Clamps	2.0	Bills	0	-	-	-	-	-
72	37800	Meas & Reg. Sta. Equip - General	2.0	Bills	0	-	-	-	-	-
73	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Bills	0	-	-	-	-	-
74	37905	Meas & Reg. Sta. Equipment T.b.	2.0	Bills	0	-	-	-	-	-
75	38000	Services	2.0	Bills	186,094,701	165,357,905	20,534,336	8,309	122,371	71,781
76	38100	Meters	4.0	Meter Investment	50,260,826	32,232,227	16,875,476	47,323	696,969	408,831
77	38200	Meter Installations	4.0	Meter Investment	58,099,827	37,259,372	19,507,483	54,704	805,673	472,595
78	38300	House Regulators	4.0	Meter Investment	2,625,437	1,683,691	881,512	2,472	36,407	21,356
79	38400	House Reg. Installations	4.0	Meter Investment	335,835	215,371	112,759	316	4,657	2,732
80	38500	Ind. Meas. & Reg. Sta. Equipment	2.2	Non-Residential Bills	5,367,015	-	5,314,615	2,150	31,671	18,578
81	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
82										
83		Total Distribution Plant			302,783,641	236,748,566	63,226,180	115,274	1,697,748	995,873

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
84	General:									
85										
86										
87	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	447,871	350,193	93,523	171	2,511	1,473
88	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	3,393,818	2,653,649	708,685	1,292	19,030	11,162
89	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
90	39002	Structures-Brick	6.2	P, S, T & D Plant - Customer	63,987	50,032	13,362	24	359	210
91	39003	Improvements	6.2	P, S, T & D Plant - Customer	262,136	204,966	54,738	100	1,470	862
92	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	4,788	3,744	1,000	2	27	16
93	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	460,622	360,163	96,185	175	2,583	1,515
94	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	648,067	506,743	135,331	247	3,634	2,132
95	39004	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
96	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
97	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	70,956	55,481	14,817	27	398	233
98	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
99	39202	Trailers	6.2	P, S, T & D Plant - Customer	10,003	7,822	2,089	4	56	33
100	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
101	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	3,176,316	2,483,583	663,267	1,209	17,810	10,447
102	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
103	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
104	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
105	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
106	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	157,210	122,924	32,828	60	881	517
107	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
108	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
109	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
110	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	1,437,509	1,123,998	300,175	547	8,060	4,728
111	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
112	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	13,238	10,351	2,784	5	74	44
113	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
114	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	49,751	38,901	10,389	19	279	164
115	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
116	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
117	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	14,138	11,054	2,952	5	79	46
118	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
119	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	24,249	18,961	5,064	9	136	80
120	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
121	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
122	Total General Plant				10,234,681	8,002,566	2,137,169	3,896	57,387	33,662
123	TOTAL DIRECT PLANT				313,065,701	244,788,178	65,373,243	119,189	1,755,401	1,029,691
124										
125										
126										
127	CWIP w/o AFUDC		6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
128										
129	Kentucky Mid-States General Office:									
130										
131	Intangible Plant:									
132										
133	30100	Organization	6.2	P, S, T & D Plant - Customer	34,535	27,003	7,211	13	194	114
134	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
135	30300	Misc Intangible Plant	6.2	P, S, T & D Plant - Customer	206,780	161,683	43,179	79	1,159	680
136										
137	Total Intangible Plant				241,315	188,686	50,391	92	1,353	794
138										
139	General:									
140										
141	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
142	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	33,422	26,133	6,979	13	187	110
143	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
144	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
145	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	2,867	2,242	599	1	16	9
146	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	7,237	5,659	1,511	3	41	24
147	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	5,018	3,924	1,048	2	28	17
148	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
149	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
150	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	5,085	3,976	1,062	2	29	17
151	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
152	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
153	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
154	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	28,279	22,111	5,905	11	159	93
155	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	3,823	2,990	798	1	21	13
156	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
157	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
158	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
159	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
160	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
161	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
162	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
163	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
164	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
165	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
166	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
167	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	5,268	4,119	1,100	2	30	17
168	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
169	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
170	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
171	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	14,646	11,451	3,058	6	82	48
172	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	44,331	34,663	9,257	17	249	146
173	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
174	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
175										
176	Total General Plant				149,976	117,268	31,318	57	841	493
177										
178	CWIP w/o AFUDC		6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF PLANT IN SERVICE							
179							
180		Shared Services General Office:					
181		General:					
182							
183							
184	37400	Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-
185	39001	Structures Frame	6.2 P, S, T & D Plant - Customer	0	-	-	-
186	36602	Structures & Improvements	6.2 P, S, T & D Plant - Customer	249,502	195,087	52,100	95
187	37503	Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-
188	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
189	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	182,153	142,426	38,036	69
190	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	136,837	106,994	28,574	52
191	39102	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-
192	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-
193	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	5,990	4,684	1,251	2
194	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-
195	39202	Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-
196	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
197	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	1,398	1,093	292	1
198	39600	Power Operated Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
199	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-
200	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-
201	39605	Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-
202	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	7,553	5,906	1,577	3
203	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-
204	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-
205	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-
206	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	2,675	2,092	559	1
207	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	0	-	-	-
208	39901	Other Tangible Property - Servers - HW	6.2 P, S, T & D Plant - Customer	886,925	693,493	185,205	338
209	39902	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	376,491	294,381	78,618	143
210	39903	Other Tangible Property - Network - HW	6.2 P, S, T & D Plant - Customer	85,976	67,225	17,953	33
211	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-
212	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-
213	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	102,269	79,965	21,355	39
214	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	21,724	16,996	4,536	8
215	39908	Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	1,873,180	1,464,652	391,151	713
216	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	711,352	556,211	148,542	271
217	39931	Other Tang. Property - ALGN	6.2 P, S, T & D Plant - Customer	387,059	302,644	80,824	147
218							
219		Total General Plant		5,031,082	3,933,837	1,050,572	1,915
220							
221		CWIP w/o AFUDC	6.2 P, S, T & D Plant - Customer	0	-	-	-
222							
223		Shared Services Customer Support:					
224		General:					
225							
226							
227	37400	Land & Land Rights	6.2 P, S, T & D Plant - Customer	76,325	59,679	15,938	29
228	39001	Structures Frame	6.2 P, S, T & D Plant - Customer	0	-	-	-
229	36602	Structures & Improvements	6.2 P, S, T & D Plant - Customer	388,108	303,464	81,043	148
230	37503	Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-
231	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
232	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	57,939	45,303	12,099	22
233	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	59,142	46,244	12,350	23
234	39102	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-
235	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-
236	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	882	690	184	0
237	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-
238	39202	Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-
239	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-
240	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	5,457	4,267	1,139	2
241	39600	Power Operated Equipment	6.2 P, S, T & D Plant - Customer	217	169	45	0
242	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-
243	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-
244	39605	Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-
245	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	42,302	33,077	8,833	16
246	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-
247	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-
248	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-
249	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	6,463	5,054	1,350	2
250	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	2,759	2,157	576	1
251	39901	Other Tangible Property - Servers - HW	6.2 P, S, T & D Plant - Customer	208,925	163,360	43,627	80
252	39902	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	45,370	35,475	9,474	17
253	39903	Other Tangible Property - Network - HW	6.2 P, S, T & D Plant - Customer	6,945	5,430	1,450	3
254	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-
255	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-
256	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	28,450	22,245	5,941	11
257	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	30	24	6	0
258	39908	Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	2,041,768	1,596,472	426,355	777
259	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	0	-	-	-
260	39924	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-
261							
262		Total General Plant		2,971,082	2,323,109	620,410	1,131
263							
264		CWIP w/o AFUDC	6.2 P, S, T & D Plant - Customer	0	-	-	-
265							
266		TOTAL PLANT IN SERVICE - CUSTOMER		321,459,156	251,351,077	67,125,934	122,384
267							
268		TOTAL CWIP W/O AFUDC - CUSTOMER		0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
269		Intangible Plant:								
270										
271	30100	Organization	6.4	P, S, T & D Plant - Demand	3,297	1,536	829	19	478	436
272	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	47,445	22,100	11,925	271	6,882	6,268
273	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
274										
275		Total Intangible Plant:			50,742	23,636	12,754	289	7,360	6,704
276										
277		Production Plant:								
278										
279	32500	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
280	32540	Rights of Ways	3.0	Peak Day	2,341	1,050	588	13	340	309
281	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
282	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
283	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
284	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
285	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
286										
287		Total Production Plant			0	0	0	0	0	0
288										
289		Storage Plant:								
290										
291	35010	Land	3.0	Peak Day	130,563	60,816	32,816	745	18,937	17,249
292	35020	Rights of Way	3.0	Peak Day	2,341	1,050	588	13	340	309
293	35100	Structures and Improvements	3.0	Peak Day	8,958	4,173	2,252	51	1,299	1,183
294	35102	Compression Station Equipment	3.0	Peak Day	76,631	35,694	19,261	437	11,115	10,124
295	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	11,569	5,389	2,908	66	1,678	1,528
296	35104	Other Structures	3.0	Peak Day	68,721	32,010	17,273	392	9,968	9,079
297	35200	Wells & Rights of Way	3.0	Peak Day	4,541,563	2,115,433	1,141,499	25,905	658,729	599,997
298	35201	Well Construction	3.0	Peak Day	849,999	395,925	213,643	4,848	123,288	112,296
299	35202	Well Equipment	3.0	Peak Day	224,655	104,643	56,466	1,281	32,585	29,680
300	35203	Cushion Gas	3.0	Peak Day	847,416	394,722	212,994	4,834	122,913	111,954
301	35210	Leaseholds	3.0	Peak Day	89,265	41,579	22,436	509	12,947	11,793
302	35211	Storage Rights	3.0	Peak Day	27,307	12,720	6,864	156	3,961	3,608
303	35301	Field Lines	3.0	Peak Day	87,675	40,839	22,037	500	12,717	11,583
304	35302	Tributary Lines	3.0	Peak Day	104,659	48,750	26,306	597	15,180	13,827
305	35400	Compressor Station Equipment	3.0	Peak Day	461,723	215,068	116,052	2,634	66,970	60,999
306	35500	Meas. & Reg. Equipment	3.0	Peak Day	136,542	63,601	34,319	779	19,805	18,039
307	35600	Purification Equipment	3.0	Peak Day	414,515	193,079	104,186	2,364	60,123	54,763
308										
309		Total Storage Plant			8,084,103	3,765,528	2,031,898	46,112	1,172,554	1,068,012
310										
311		Transmission:								
312										
313	36510	Land & Land Rights	3.0	Peak Day	26,970	12,563	6,779	154	3,912	3,563
314	36520	Rights of Way	3.0	Peak Day	867,772	404,203	218,110	4,950	125,866	114,644
315	36602	Structures & Improvements	3.0	Peak Day	49,002	22,825	12,316	280	7,107	6,474
316	36603	Other Structures	3.0	Peak Day	60,626	28,333	15,288	347	8,823	8,036
317	36700	Mains Cathodic Protection	3.0	Peak Day	47,233	22,001	11,872	269	6,851	6,240
318	36701	Mains - Steel	3.0	Peak Day	27,828,361	12,962,287	6,994,516	158,732	4,036,350	3,676,476
319	36703	Mains - Anodes	3.0	Peak Day	51,177	23,838	12,863	292	7,423	6,761
320	36900	Meas. & Reg. Equipment	3.0	Peak Day	1,999,587	931,396	502,586	11,406	290,029	264,171
321	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,269,499	1,057,119	570,427	12,945	329,178	299,829
322										
323		Total Transmission Plant			33,200,428	15,464,564	8,344,758	189,374	4,815,538	4,386,194
324										
325		Distribution:								
326										
327	37400	Land & Land Rights	3.0	Peak Day	321,865	149,923	80,899	1,836	46,685	42,522
328	37401	Land	3.0	Peak Day	259,739	120,985	65,284	1,482	37,674	34,315
329	37402	Land Rights	3.0	Peak Day	2,158,382	1,005,361	542,498	12,311	313,061	285,149
330	37403	Land Other	3.0	Peak Day	1,687	786	424	10	245	223
331	37500	Structures & Improvements	3.0	Peak Day	203,704	94,884	51,200	1,162	29,546	26,912
332	37501	Structures & Improvements T.B.	3.0	Peak Day	60,486	28,174	15,203	345	8,773	7,991
333	37502	Land Rights	3.0	Peak Day	28,034	13,058	7,046	160	4,066	3,704
334	37503	Improvements	3.0	Peak Day	2,427	1,130	610	14	352	321
335	37600	Mains Cathodic Protection	3.0	Peak Day	2,121,793	988,319	533,302	12,103	307,754	280,315
336	37601	Mains - Steel	3.0	Peak Day	125,342,548	58,383,821	31,504,209	714,951	18,180,243	16,559,325
337	37602	Mains - Plastic	3.0	Peak Day	126,176,104	58,772,087	31,713,718	719,705	18,301,146	16,669,448
338	37603	Mains - Anodes	3.0	Peak Day	2,162,015	1,007,054	543,411	12,332	313,588	285,629
339	37604	Mains - Leak Clamps	3.0	Peak Day	6,405,904	2,983,832	1,610,091	36,539	929,141	846,300
340	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	13,948,898	6,497,315	3,505,984	79,564	2,023,210	1,842,825
341	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	2,756,238	1,283,840	692,766	15,722	399,777	364,134
342	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	1,043,203	485,918	262,204	5,950	151,311	137,820
343	38000	Services	99.0	-	0	-	-	-	-	-
344	38100	Meters	99.0	-	0	-	-	-	-	-
345	38200	Meter Installations	99.0	-	0	-	-	-	-	-
346	38300	House Regulators	99.0	-	0	-	-	-	-	-
347	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
348	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
349	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
350										
351		Total Distribution Plant			282,993,026	131,816,486	71,128,850	1,614,185	41,046,572	37,386,933

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF PLANT IN SERVICE									
352									
353	General:								
354									
355	38900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	479,664	223,425	120,561	2,736	69,573	63,370
356	39000 Structures & Improvements	6.4	P, S, T & D Plant - Demand	3,634,737	1,693,039	913,573	20,732	527,199	480,194
357	39001 Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
358	39002 Structures-Brick	6.4	P, S, T & D Plant - Demand	68,530	31,921	17,225	391	9,940	9,054
359	39003 Improvements	6.4	P, S, T & D Plant - Demand	280,745	130,769	70,564	1,601	40,720	37,090
360	39004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	5,128	2,389	1,289	29	744	678
361	39009 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	493,320	229,786	123,994	2,814	71,553	65,174
362	39100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	694,093	323,304	174,457	3,959	100,674	91,698
363	39102 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
364	39103 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
365	39200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	75,993	35,397	19,100	433	11,022	10,040
366	39201 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
367	39202 Trailers	6.4	P, S, T & D Plant - Demand	10,714	4,990	2,693	61	1,554	1,415
368	39300 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
369	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	3,401,796	1,584,536	855,024	19,404	493,412	449,420
370	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
371	39603 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
372	39604 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
373	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
374	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	168,370	78,426	42,319	960	24,421	22,244
375	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
376	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
377	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
378	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,539,554	717,115	386,959	8,782	223,304	203,394
379	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
380	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	14,178	6,604	3,564	81	2,056	1,873
381	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
382	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	53,283	24,819	13,392	304	7,728	7,039
383	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
384	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
385	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	15,141	7,053	3,806	86	2,196	2,000
386	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
387	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	25,971	12,097	6,528	148	3,767	3,431
388	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
389	39924 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
390									
391	Total General Plant			10,961,217	5,105,670	2,755,046	62,523	1,589,864	1,448,114
392									
393	TOTAL DIRECT PLANT			335,289,517	156,175,884	84,273,305	1,912,463	48,631,889	44,295,956
394									
395	CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
396									
397	Kentucky Mid-States General Office:								
398									
399	Intangible Plant:								
400									
401	30100 Organization	6.4	P, S, T & D Plant - Demand	36,987	17,228	9,296	211	5,365	4,886
402	30200 Franchises & Consents	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
403	30300 Misc Intangible Plant	6.4	P, S, T & D Plant - Demand	221,459	103,154	55,663	1,263	32,121	29,258
404									
405	Total Intangible Plant:			258,446	120,382	64,959	1,474	37,486	34,144
406									
407	General:								
408									
409	37400 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
410	39001 Structures Frame	6.4	P, S, T & D Plant - Demand	35,795	16,673	8,997	204	5,192	4,729
411	36602 Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
412	39900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
413	39004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	3,071	1,430	772	18	445	406
414	39009 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	7,751	3,610	1,948	44	1,124	1,024
415	39100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	5,375	2,503	1,351	31	780	710
416	39102 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
417	39103 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
418	39200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	5,446	2,537	1,369	31	790	719
419	39201 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
420	39202 Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
421	39300 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
422	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	30,286	14,107	7,612	173	4,393	4,001
423	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	4,095	1,907	1,029	23	594	541
424	39603 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
425	39604 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
426	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
427	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
428	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
429	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
430	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
431	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
432	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
433	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
434	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
435	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	5,642	2,628	1,418	32	818	745
436	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
437	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
438	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
439	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	15,685	7,306	3,942	89	2,275	2,072
440	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	47,478	22,115	11,933	271	6,886	6,272
441	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
442	39924 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
443									
444	Total General Plant			160,623	74,817	40,372	916	23,297	21,220
445									
446	CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF PLANT IN SERVICE							
447							
448	Shared Services General Office:						
449							
450	General:						
451							
452	37400 Land & Land Rights	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
453	39001 Structures Frame	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
454	36602 Structures & Improvements	6.4 P, S, T & D Plant - Demand	267,213	124,466	67,163	1,524	38,758
455	37503 Improvements	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
456	39004 Air Conditioning Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
457	39009 Improvement to leased Premises	6.4 P, S, T & D Plant - Demand	195,083	90,869	49,033	1,113	28,296
458	39100 Office Furniture & Equipment	6.4 P, S, T & D Plant - Demand	146,550	68,262	36,835	836	21,256
459	39102 Remittance Processing Equip	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
460	39103 Office Machines	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
461	39200 Transportation Equipment	6.4 P, S, T & D Plant - Demand	6,415	2,988	1,612	37	930
462	39201 Trucks	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
463	39202 Trailers	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
464	39300 Stores Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
465	39400 Tools, Shop & Garage Equipment	6.4 P, S, T & D Plant - Demand	1,497	697	376	9	217
466	39600 Power Operated Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
467	39603 Ditchers	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
468	39604 Backhoes	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
469	39605 Welders	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
470	39700 Communication Equipment	6.4 P, S, T & D Plant - Demand	8,089	3,768	2,033	46	1,173
471	39701 Communication Equipment - Mobile Radios	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
472	39702 Communication Equipment - Fixed Radios	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
473	39705 Communication Equip. - Telemetering	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
474	39800 Miscellaneous Equipment	6.4 P, S, T & D Plant - Demand	2,865	1,335	720	16	416
475	39900 Other Tangible Property	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
476	39901 Other Tangible Property - Servers - HW	6.4 P, S, T & D Plant - Demand	949,886	442,451	238,749	5,418	137,776
477	39902 Other Tangible Property - Servers - S/W	6.4 P, S, T & D Plant - Demand	403,217	187,816	101,347	2,300	58,454
478	39903 Other Tangible Property - Network - HW	6.4 P, S, T & D Plant - Demand	92,079	42,890	23,144	525	13,356
479	39904 Other Tang. Property - CPU	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
480	39905 Other Tangible Property - MF - Hardware	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
481	39906 Other Tang. Property - PC Hardware	6.4 P, S, T & D Plant - Demand	109,528	51,018	27,529	625	15,886
482	39907 Other Tang. Property - PC Software	6.4 P, S, T & D Plant - Demand	23,266	10,837	5,848	133	3,375
483	39908 Other Tang. Property - Mainframe S/W	6.4 P, S, T & D Plant - Demand	2,006,153	934,454	504,236	11,443	290,981
484	39909 Other Tang. Property - Application Software	6.4 P, S, T & D Plant - Demand	761,849	354,865	191,487	4,346	110,502
485	39931 Other Tang. Property - ALGN	6.4 P, S, T & D Plant - Demand	414,536	193,088	104,191	2,365	60,126
486							
487	Total General Plant		5,388,227	2,509,805	1,354,303	30,734	781,533
488							
489	CWIP w/o AFUDC	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
490							
491	Shared Services Customer Support:						
492							
493	General:						
494							
495	37400 Land & Land Rights	6.4 P, S, T & D Plant - Demand	81,744	38,076	20,546	466	11,856
496	39001 Structures Frame	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
497	36602 Structures & Improvements	6.4 P, S, T & D Plant - Demand	415,659	193,611	104,474	2,371	60,289
498	37503 Improvements	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
499	39004 Air Conditioning Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
500	39009 Improvement to leased Premises	6.4 P, S, T & D Plant - Demand	62,052	28,904	15,597	354	9,000
501	39100 Office Furniture & Equipment	6.4 P, S, T & D Plant - Demand	63,340	29,504	15,920	361	9,187
502	39102 Remittance Processing Equip	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
503	39103 Office Machines	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
504	39200 Transportation Equipment	6.4 P, S, T & D Plant - Demand	945	440	237	5	137
505	39201 Trucks	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
506	39202 Trailers	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
507	39300 Stores Equipment	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
508	39400 Tools, Shop & Garage Equipment	6.4 P, S, T & D Plant - Demand	5,844	2,722	1,469	33	848
509	39600 Power Operated Equipment	6.4 P, S, T & D Plant - Demand	232	108	58	1	34
510	39603 Ditchers	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
511	39604 Backhoes	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
512	39605 Welders	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
513	39700 Communication Equipment	6.4 P, S, T & D Plant - Demand	45,305	21,103	11,387	258	6,571
514	39701 Communication Equipment - Mobile Radios	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
515	39702 Communication Equipment - Fixed Radios	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
516	39705 Communication Equip. - Telemetering	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
517	39800 Miscellaneous Equipment	6.4 P, S, T & D Plant - Demand	6,922	3,224	1,740	39	1,004
518	39900 Other Tangible Property	6.4 P, S, T & D Plant - Demand	2,955	1,376	743	17	429
519	39901 Other Tangible Property - Servers - HW	6.4 P, S, T & D Plant - Demand	223,756	104,224	56,240	1,276	32,455
520	39902 Other Tangible Property - Servers - S/W	6.4 P, S, T & D Plant - Demand	48,590	22,633	12,213	277	7,048
521	39903 Other Tangible Property - Network - HW	6.4 P, S, T & D Plant - Demand	7,438	3,464	1,869	42	1,079
522	39904 Other Tang. Property - CPU	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
523	39905 Other Tangible Property - MF - Hardware	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
524	39906 Other Tang. Property - PC Hardware	6.4 P, S, T & D Plant - Demand	30,470	14,193	7,658	174	4,419
525	39907 Other Tang. Property - PC Software	6.4 P, S, T & D Plant - Demand	32	15	8	0	5
526	39908 Other Tang. Property - Mainframe S/W	6.4 P, S, T & D Plant - Demand	2,186,708	1,018,556	549,618	12,473	317,170
527	39909 Other Tang. Property - Application Software	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
528	39924 Other Tang. Property - General Startup Costs	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
529							
530	Total General Plant		3,181,992	1,482,163	799,777	18,150	461,530
531							
532	CWIP w/o AFUDC	6.4 P, S, T & D Plant - Demand	0	-	-	-	-
533							
534	TOTAL PLANT IN SERVICE - DEMAND		344,278,805	160,363,041	86,532,717	1,963,758	49,935,735
535							
536	TOTAL CWIP W/O AFUDC - DEMAND		0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
537		Intangible Plant:								
538										
539	30100	Organization	6.6	P, S, T & D Plant - Commodity	1,953	606	397	16	440	494
540	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	28,107	8,725	5,716	225	6,328	7,114
541	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
542										
543		Total Intangible Plant:			30,061	9,331	6,113	240	6,768	7,608
544										
545		Production Plant:								
546										
547	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
548	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
549	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
550	33201	Field Lines	99.0	-	0	-	-	-	-	-
551	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
552	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
553	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
554										
555		Total Production Plant			0	0	0	0	0	0
556										
557		Storage Plant:								
558										
559	35010	Land	1.5	Winter Volumes	130,563	50,416	29,818	556	24,632	25,142
560	35020	Rights of Way	1.5	Winter Volumes	2,341	904	535	10	442	451
561	35100	Structures and Improvements	1.5	Winter Volumes	8,958	3,459	2,046	38	1,690	1,725
562	35102	Compression Station Equipment	1.5	Winter Volumes	76,631	29,590	17,501	326	14,457	14,756
563	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	11,569	4,467	2,642	49	2,183	2,228
564	35104	Other Structures	1.5	Winter Volumes	68,721	26,536	15,695	293	12,965	13,233
565	35200	Wells & Rights of Way	1.5	Winter Volumes	4,541,563	1,753,679	1,037,217	19,334	856,795	874,538
566	35201	Well Construction	1.5	Winter Volumes	849,999	328,219	194,126	3,619	160,358	163,679
567	35202	Well Equipment	1.5	Winter Volumes	224,655	86,748	51,307	956	42,383	43,260
568	35203	Cushion Gas	1.5	Winter Volumes	847,416	327,221	193,536	3,608	159,871	163,181
569	35210	Leaseholds	1.5	Winter Volumes	89,265	34,469	20,387	380	16,840	17,189
570	35211	Storage Rights	1.5	Winter Volumes	27,307	10,544	6,236	116	5,152	5,258
571	35301	Field Lines	1.5	Winter Volumes	87,675	33,855	20,024	373	16,540	16,883
572	35302	Tributary Lines	1.5	Winter Volumes	104,659	40,413	23,902	446	19,745	20,154
573	35400	Compressor Station Equipment	1.5	Winter Volumes	461,723	178,290	105,450	1,966	87,107	89,911
574	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	136,542	52,724	31,184	581	25,760	26,293
575	35600	Purification Equipment	1.5	Winter Volumes	144,515	160,061	94,668	1,765	78,201	79,820
576										
577		Total Storage Plant			8,084,103	3,121,595	1,846,274	34,415	1,525,118	1,556,702
578										
579		Transmission:								
580										
581	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
582	36520	Rights of Way	99.0	-	0	-	-	-	-	-
583	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
584	36603	Other Structures	99.0	-	0	-	-	-	-	-
585	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
586	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
587	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
588	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
589	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
590										
591		Total Transmission Plant			0	0	0	0	0	0
592										
593		Distribution:								
594										
595	37400	Land & Land Rights	1.0	Mcf	209,301	64,272	42,332	1,708	47,461	53,528
596	37401	Land	1.0	Mcf	168,902	51,866	34,161	1,378	38,300	43,196
597	37402	Land Rights	1.0	Mcf	1,403,545	431,000	283,874	11,455	318,265	358,950
598	37403	Land Other	1.0	Mcf	1,097	337	222	9	249	281
599	37500	Structures & Improvements	1.0	Mcf	132,464	40,677	26,791	1,081	30,037	33,877
600	37501	Structures & Improvements T.B.	1.0	Mcf	39,332	12,078	7,955	321	8,919	10,059
601	37502	Land Rights	1.0	Mcf	18,230	5,598	3,687	149	4,134	4,662
602	37503	Improvements	1.0	Mcf	1,578	485	319	13	358	404
603	37600	Mains Cathodic Protection	1.0	Mcf	1,379,752	423,694	279,062	11,261	312,870	352,865
604	37601	Mains - Steel	1.0	Mcf	81,507,306	25,029,258	16,465,262	665,212	18,482,453	20,845,121
605	37602	Mains - Plastic	1.0	Mcf	82,049,347	25,195,709	16,594,893	669,635	18,605,366	20,983,745
606	37603	Mains - Anodes	1.0	Mcf	1,405,907	431,726	284,352	11,474	318,801	359,554
607	37604	Mains - Leak Clamps	1.0	Mcf	4,165,608	1,279,175	842,515	33,997	944,586	1,065,335
608	37800	Meas. & Reg. Sta. Equip - General	1.0	Mcf	9,070,640	2,785,412	1,834,582	74,029	2,056,842	2,319,775
609	37900	Meas. & Reg. Sta. Equip - City Gate	1.0	Mcf	1,792,317	550,385	362,505	14,628	406,423	458,377
610	37905	Meas. & Reg. Sta. Equipment T.B.	1.0	Mcf	678,370	208,314	137,204	5,536	153,826	173,490
611	38000	Services	99.0	-	0	-	-	-	-	-
612	38100	Meters	99.0	-	0	-	-	-	-	-
613	38200	Meter Installations	99.0	-	0	-	-	-	-	-
614	38300	House Regulators	99.0	-	0	-	-	-	-	-
615	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
616	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
617	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
618										
619		Total Distribution Plant			184,023,696	56,509,985	37,219,717	1,501,886	41,728,889	47,063,219

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
620										
621	General:									
622										
623	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	284,162	88,206	57,786	2,272	63,980	71,918
624	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	2,153,283	668,394	437,880	17,220	484,822	544,967
625	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
626	39002	Structures-Brick	6.6	P, S, T & D Plant - Commodity	40,598	12,602	8,256	325	9,141	10,275
627	39003	Improvements	6.6	P, S, T & D Plant - Commodity	166,318	51,626	33,822	1,330	37,447	42,093
628	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	3,038	943	618	24	684	769
629	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	292,252	90,717	59,431	2,337	65,802	73,965
630	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	411,193	127,637	83,618	3,288	92,582	104,067
631	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
632	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
633	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	45,020	13,974	9,155	360	10,136	11,394
634	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
635	39202	Trailers	6.6	P, S, T & D Plant - Commodity	6,347	1,970	1,291	51	1,429	1,606
636	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
637	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	2,015,284	625,558	409,817	16,116	453,751	510,042
638	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
639	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
640	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
641	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
642	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	99,746	30,962	20,284	798	22,458	25,244
643	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
644	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
645	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
646	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	912,059	283,110	185,471	7,294	205,355	230,830
647	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
648	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	8,399	2,607	1,708	67	1,891	2,126
649	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
650	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	31,566	9,798	6,419	252	7,107	7,989
651	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
652	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
653	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	8,970	2,784	1,824	72	2,020	2,270
654	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
655	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	15,386	4,776	3,129	123	3,464	3,894
656	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
657	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
658	Total General Plant				6,493,620	2,015,664	1,320,507	51,930	1,462,070	1,643,449
659	TOTAL DIRECT PLANT				198,631,481	61,656,576	40,392,611	1,588,471	44,722,845	50,270,977
660										
661	CWIP w/o AFUDC									
662	663	664	665	666	667	668	669	670	671	672
673	674	675	676	677	678	679	680	681	682	683
684	685	686	687	688	689	690	691	692	693	694
695	696	697	698	699	700	701	702	703	704	705
706	707	708	709	710	711	712	713	714		
715										
716	Kentucky Mid-States General Office:									
717	Intangible Plant:									
718	719	720	721	722	723	724	725	726	727	728
729	730	731	732	733	734	735	736	737	738	739
740	741	742	743	744	745	746	747	748	749	750
751	752	753	754	755	756	757	758	759	760	761
762	763	764	765	766	767	768	769	770	771	772
773	774	775	776	777	778	779	780	781	782	783
784	785	786	787	788	789	790	791	792	793	794
795	796	797	798	799	800	801	802	803	804	805
806	807	808	809	810	811	812	813	814	815	816
817	818	819	820	821	822	823	824	825	826	827
828	829	830	831	832	833	834	835	836	837	838
839	840	841	842	843	844	845	846	847	848	849
850	851	852	853	854	855	856	857	858	859	860
861	862	863	864	865	866	867	868	869	870	871
872	873	874	875	876	877	878	879	880	881	882
883	884	885	886	887	888	889	890	891	892	893
894	895	896	897	898	899	900	901	902	903	904
905	906	907	908	909	910	911	912	913	914	915
916	917	918	919	920	921	922	923	924	925	926
927	928	929	930	931	932	933	934	935	936	937
938	939	940	941	942	943	944	945	946	947	948
949	950	951	952	953	954	955	956	957	958	959
960	961	962	963	964	965	966	967	968	969	970
971	972	973	974	975	976	977	978	979	980	981
982	983	984	985	986	987	988	989	990	991	992
993	994	995	996	997	998	999	1000	1001	1002	1003
1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014
1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025
1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036
1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047
1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058
1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069
1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080
1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091
1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102
1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113
1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124
1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135
1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146
1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157
1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168
1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179
1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190
1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201
1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212
1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223
1224	1225	1226	1227	1228	1229	1230	1231	1232	1233	1234
1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245
1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256
1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267
1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278
1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289
1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300
1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311
1312	1313	1314	1315	1316	1317	1318	1319	1320	1321	1322
1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333
1334	1335	1336	1337	1338	1339	1340	1341	1342	1343	1344
1345	1346	1347	1348	1349	1350	1351	1352	1353	1354	1355
1356	1357	1358	1359	1360	1361	1362	1363	1364	1365	1366
1367	1368	1369	1370	1371	1372	1373	1374	1375	1376	1377
1378	1379	1380	1381	1382	1383	1384	1385	1386	1387	1388
1389	1390	1391	1392	1393	1394	1395	1396	1397	1398	1399
1400	1401	1402	1403	1404	1405	1406	1407	1408	1409	1410
1411	1412									

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF PLANT IN SERVICE									
715									
716		Shared Services General Office:							
717									
718		General:							
719									
720	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
721	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
722	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	158,302	49,138	32,191	1,266	35,642
723	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
724	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
725	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	115,571	35,874	23,502	924	26,021
726	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	86,819	26,949	17,655	694	19,548
727	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
728	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
729	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	3,800	1,180	773	30	856
730	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
731	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
732	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
733	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	887	275	180	7	200
734	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
735	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
736	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
737	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
738	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	4,792	1,488	974	38	1,079
739	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
740	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
741	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
742	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	1,697	527	345	14	382
743	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
744	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	562,729	174,675	114,434	4,500	126,701
745	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	238,873	74,148	48,576	1,910	53,783
746	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	54,549	16,932	11,093	436	12,282
747	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
748	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
749	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	64,887	20,141	13,195	519	14,610
750	39907	Other Tangible Property - PC Software	6.6	P, S, T & D Plant - Commodity	13,783	4,278	2,803	110	3,103
751	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	1,188,481	368,913	241,683	9,504	267,592
752	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	451,333	140,097	91,781	3,609	101,620
753	39931	Other Tang. Property - ALGN	6.6	P, S, T & D Plant - Commodity	245,578	76,229	49,939	1,964	55,293
754									
755		Total General Plant			3,192,082	990,844	649,124	25,527	718,713
756									
757		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
758									
759		Shared Services Customer Support:							
760									
761		General:							
762									
763	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	48,426	15,032	9,848	387	10,903
764	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
765	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	246,244	76,436	50,075	1,969	55,443
766	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
767	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
768	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	36,761	11,411	7,475	294	8,277
769	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	37,524	11,648	7,631	300	8,449
770	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
771	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
772	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	560	174	114	4	126
773	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
774	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
775	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
776	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	3,462	1,075	704	28	780
777	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	137	43	28	1	31
778	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
779	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
780	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
781	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	26,840	8,331	5,458	215	6,043
782	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
783	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
784	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
785	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	4,101	1,273	834	33	923
786	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	1,750	543	356	14	394
787	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	132,557	41,147	26,956	1,060	29,846
788	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	28,786	8,935	5,854	230	6,481
789	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	4,406	1,368	896	35	992
790	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
791	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
792	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	18,051	5,603	3,671	144	4,064
793	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	19	6	4	0	4
794	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	1,295,445	402,115	263,435	10,360	291,676
795	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
796	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
797									
798		Total General Plant			1,885,069	585,138	383,337	15,075	424,432
799									
800		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
801									
802		TOTAL PLANT IN SERVICE - COMMODITY			203,956,895	63,309,621	41,475,558	1,631,059	45,921,888
803									
804		TOTAL CWIP W/O AFUDC - COMMODITY			0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF PLANT IN SERVICE										
Total Plant in Service										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
Intangible Plant:										
805										
806										
807	30100	Organization			8,330	4,550	1,869	36	935	940
808	30200	Franchises & Consents			119,853	65,463	26,891	512	13,459	13,527
809	30300	Misc Intangible Plant			0	-	-	-	-	-
810										
811		Total Intangible Plant:			128,182	70,013	28,760	548	14,394	14,468
812										
813		Production Plant:								
814										
815	32520	Producing Leaseholds			0	-	-	-	-	-
816	32540	Rights of Ways			4,682	1,994	1,123	23	781	760
817	33100	Production Gas Wells Equipment			0	-	-	-	-	-
818	33201	Field Lines			0	-	-	-	-	-
819	33202	Tributary Lines			0	-	-	-	-	-
820	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-	-
821	33600	Purification Equipment			0	-	-	-	-	-
822										
823		Total Production Plant			0	0	0	0	0	0
824										
825		Storage Plant:								
826										
827	35010	Land			261,127	111,231	62,635	1,301	43,569	42,391
828	35020	Rights of Way			4,682	1,994	1,123	23	781	760
829	35100	Structures and Improvements			17,916	7,632	4,297	89	2,989	2,908
830	35102	Compression Station Equipment			153,261	65,284	36,762	763	25,572	24,880
831	35103	Meas. & Reg. Sta. Structures			23,138	9,856	5,550	115	3,861	3,756
832	35104	Other Structures			137,443	58,546	32,968	685	22,932	22,312
833	35200	Wells \ Rights of Way			9,083,126	3,869,112	2,178,716	45,239	1,515,523	1,474,536
834	35201	Well Construction			1,699,989	724,143	407,769	8,467	283,645	275,374
835	35202	Well Equipment			449,309	191,391	107,773	2,238	74,967	72,940
836	35203	Cushion Gas			1,694,833	721,943	406,530	8,441	282,784	275,136
837	35210	Leaseholds			178,530	76,048	42,823	889	29,788	28,982
838	35211	Storage Rights			54,614	23,264	13,100	272	9,112	8,866
839	35301	Field Lines			175,350	74,693	42,060	873	29,257	28,466
840	35302	Tributary Lines			209,319	89,163	50,208	1,043	34,325	33,990
841	35400	Compressor Station Equipment			923,446	393,358	221,502	4,599	154,077	149,910
842	35500	Meas. & Reg. Equipment			273,084	116,325	65,503	1,360	45,564	44,332
843	35600	Purification Equipment			829,030	353,139	198,854	4,129	138,324	134,583
844										
845		Total Storage Plant			16,168,207	6,887,123	3,878,172	80,526	2,697,672	2,624,713
846										
847		Transmission:								
848										
849	36510	Land & Land Rights			26,970	12,563	6,779	154	3,912	3,563
850	36520	Rights of Way			867,772	404,203	218,110	4,950	125,866	114,644
851	36602	Structures & Improvements			49,002	22,825	12,316	280	7,107	6,474
852	36603	Other Structures			60,826	28,333	15,288	347	8,823	8,036
853	36700	Mains Cathodic Protection			47,233	22,001	11,872	269	6,851	6,240
854	36701	Mains - Steel			27,828,361	12,962,287	6,994,516	158,732	4,036,350	3,676,476
855	36703	Mains - Anodes			51,177	23,838	12,863	292	7,423	6,761
856	36900	Meas. & Reg. Equipment			1,999,587	931,396	502,586	11,406	290,029	264,171
857	36901	Meas. & Reg. Equipment			2,269,499	1,057,119	570,427	12,945	329,178	299,829
858										
859		Total Transmission Plant			33,200,428	15,464,564	8,344,758	189,374	4,815,538	4,386,194
860										
861		Distribution:								
862										
863	37400	Land & Land Rights			531,167	214,195	123,231	3,544	94,146	96,050
864	37401	Land			428,640	172,851	99,445	2,860	75,974	77,511
865	37402	Land Rights			3,561,926	1,436,362	826,372	23,766	631,327	644,099
866	37403	Land Other			2,784	1,123	646	19	493	503
867	37500	Structures & Improvements			336,168	135,561	77,991	2,243	59,583	60,789
868	37501	Structures & Improvements T.B.			99,818	40,252	23,158	666	17,692	18,050
869	37502	Land Rights			46,264	18,656	10,733	309	8,200	8,366
870	37503	Improvements			4,005	1,615	929	27	710	724
871	37600	Mains Cathodic Protection			3,901,545	1,412,013	812,363	23,363	620,624	633,181
872	37601	Mains - Steel			206,849,854	83,413,080	47,989,470	1,380,162	36,862,696	37,404,445
873	37602	Mains - Plastic			208,225,451	83,967,795	48,308,611	1,389,341	36,906,511	37,653,193
874	37603	Mains - Anodes			3,567,922	1,438,780	827,763	23,806	632,389	645,184
875	37604	Mains - Leak Clamps			10,571,512	4,263,007	2,452,606	70,536	1,873,727	1,911,636
876	37800	Meas & Reg. Sta. Equip - General			23,019,538	9,282,726	5,340,567	153,593	4,080,053	4,162,599
877	37900	Meas & Reg. Sta. Equip - City Gate			4,548,555	1,834,224	1,055,272	30,349	806,200	822,511
878	37905	Meas & Reg. Sta. Equipment T.B.			1,721,573	694,232	399,407	11,487	305,137	311,310
879	38000	Services			186,094,701	165,357,905	20,534,336	8,309	122,371	71,781
880	38100	Meters			50,260,826	32,232,227	16,875,476	47,323	696,969	408,831
881	38200	Meter Installations			58,099,827	37,259,372	19,507,483	54,704	805,673	472,595
882	38300	House Regulators			2,625,437	1,683,691	881,512	2,472	36,407	21,356
883	38400	House Reg. Installations			335,835	215,371	112,759	316	4,657	2,732
884	38500	Ind. Meas. & Reg. Sta. Equipment			5,367,015	-	5,314,615	2,150	31,671	16,578
885	38600	Other Prop. On Cust. Prem			0	-	-	-	-	-
886										
887		Total Distribution Plant			769,800,363	425,075,037	171,574,747	3,231,345	84,473,209	85,446,024

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
ALLOCATION OF PLANT IN SERVICE								
888	General:							
889								
890								
891	38900	Land & Land Rights	1,211,697	661,824	271,870	5,179	136,064	136,760
892	39000	Structures & Improvements	9,181,838	5,015,062	2,060,137	39,244	1,031,050	1,036,324
893	39001	Structures Frame	0	-	-	-	-	-
894	39002	Structures-Brick	173,115	94,555	38,842	740	19,439	19,539
895	39003	Improvements	709,199	387,362	159,124	3,031	79,638	80,045
896	39004	Air Conditioning Equipment	12,955	7,076	2,907	55	1,455	1,462
897	39009	Improvement to leased Premises	1,246,194	680,666	279,610	5,326	139,938	140,654
898	39100	Office Furniture & Equipment	1,753,373	957,685	393,406	7,494	196,890	197,697
899	39102	Remittance Processing Equip	0	-	-	-	-	-
900	39103	Office Machines	0	-	-	-	-	-
901	39200	Transportation Equipment	191,969	104,852	43,072	821	21,557	21,667
902	39201	Trucks	0	-	-	-	-	-
903	39202	Trailers	27,064	14,782	6,072	116	3,039	3,055
904	39300	Stores Equipment	0	-	-	-	-	-
905	39400	Tools, Shop & Garage Equipment	8,593,396	4,693,678	1,928,108	36,729	964,973	969,909
906	39600	Power Operated Equipment	0	-	-	-	-	-
907	39603	Ditchers	0	-	-	-	-	-
908	39604	Backhoes	0	-	-	-	-	-
909	39605	Welders	0	-	-	-	-	-
910	39700	Communication Equipment	425,326	232,312	95,431	1,818	47,761	48,005
911	39701	Communication Equipment - Mobile Radios	0	-	-	-	-	-
912	39702	Communication Equipment - Fixed Radios	0	-	-	-	-	-
913	39705	Communication Equip. - Telemetering	0	-	-	-	-	-
914	39800	Miscellaneous Equipment	3,889,123	2,124,223	872,606	16,623	436,719	438,953
915	39900	Other Tangible Property	0	-	-	-	-	-
916	39901	Other Tangible Property - Servers - H/W	35,815	19,562	8,036	153	4,022	4,042
917	39902	Other Tangible Property - Servers - S/W	0	-	-	-	-	-
918	39903	Other Tangible Property - Network - H/W	134,599	73,517	30,200	575	15,114	15,192
919	39904	Other Tang. Property - CPU	0	-	-	-	-	-
920	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-	-
921	39906	Other Tang. Property - PC Hardware	38,249	20,891	8,582	163	4,295	4,317
922	39907	Other Tang. Property - PC Software	0	-	-	-	-	-
923	39908	Other Tang. Property - Mainframe S/W	65,606	35,834	14,720	280	7,367	7,405
924	39909	Other Tang. Property - Application Software	0	-	-	-	-	-
925	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-	-
926								
927		Total General Plant	27,689,518	15,123,900	6,212,722	118,349	3,109,321	3,125,226
928								
929		TOTAL DIRECT PLANT	846,986,698	462,620,637	190,039,160	3,620,143	95,110,135	95,596,624
930								
931		CWIP w/o AFUDC	0	-	-	-	-	-
932								
933		Kentucky Mid-States General Office:						
934								
935		Intangible Plant:						
936								
937	30100	Organization	93,433	51,033	20,964	399	10,492	10,545
938	30200	Franchises & Consents	0	-	-	-	-	-
939	30300	Misc Intangible Plant	559,436	305,562	125,521	2,391	62,820	63,142
940								
941		Total Intangible Plant:	652,869	356,594	146,485	2,790	73,312	73,687
942								
943		General:						
944								
945	37400	Land & Land Rights	0	-	-	-	-	-
946	39001	Structures Frame	90,422	49,388	20,288	386	10,154	10,206
947	36602	Structures & Improvements	0	-	-	-	-	-
948	38900	Land & Land Rights	0	-	-	-	-	-
949	39004	Air Conditioning Equipment	7,757	4,237	1,740	33	871	875
950	39009	Improvement to leased Premises	19,580	10,695	4,393	84	2,199	2,210
951	39100	Office Furniture & Equipment	13,577	7,416	3,046	58	1,525	1,532
952	39102	Remittance Processing Equip	0	-	-	-	-	-
953	39103	Office Machines	0	-	-	-	-	-
954	39200	Transportation Equipment	13,757	7,514	3,087	59	1,545	1,553
955	39201	Trucks	0	-	-	-	-	-
956	39202	Trailers	0	-	-	-	-	-
957	39300	Stores Equipment	0	-	-	-	-	-
958	39400	Tools, Shop & Garage Equipment	76,507	41,788	17,166	327	8,591	8,635
959	39600	Power Operated Equipment	10,344	5,650	2,321	44	1,162	1,167
960	39603	Ditchers	0	-	-	-	-	-
961	39604	Backhoes	0	-	-	-	-	-
962	39605	Welders	0	-	-	-	-	-
963	39700	Communication Equipment	0	-	-	-	-	-
964	39701	Communication Equipment - Mobile Radios	0	-	-	-	-	-
965	39702	Communication Equipment - Fixed Radios	0	-	-	-	-	-
966	39705	Communication Equip. - Telemetering	0	-	-	-	-	-
967	39800	Miscellaneous Equipment	0	-	-	-	-	-
968	39900	Other Tangible Property	0	-	-	-	-	-
969	39901	Other Tangible Property - Servers - H/W	0	-	-	-	-	-
970	39902	Other Tangible Property - Servers - S/W	0	-	-	-	-	-
971	39903	Other Tangible Property - Network - H/W	14,252	7,784	3,198	61	1,600	1,609
972	39904	Other Tang. Property - CPU	0	-	-	-	-	-
973	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-	-
974	39906	Other Tang. Property - PC Hardware	0	-	-	-	-	-
975	39907	Other Tang. Property - PC Software	39,623	21,642	8,890	169	4,449	4,472
976	39908	Other Tang. Property - Mainframe S/W	119,936	65,509	26,910	513	13,468	13,537
977	39909	Other Tang. Property - Application Software	0	-	-	-	-	-
978	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-	-
979								
980		Total General Plant	405,755	221,622	91,040	1,734	45,563	45,796
981								
982		CWIP w/o AFUDC	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF PLANT IN SERVICE							
983							
984	Shared Services General Office:						
985							
986	General:						
987							
988	37400 Land & Land Rights	0	-	-	-	-	-
989	39001 Structures Frame	0	-	-	-	-	-
990	36602 Structures & Improvements	675,016	368,691	151,454	2,885	75,799	76,187
991	37503 Improvements	0	-	-	-	-	-
992	39004 Air Conditioning Equipment	0	-	-	-	-	-
993	39009 Improvement to leased Premises	492,807	269,169	110,572	2,106	55,338	55,622
994	39100 Office Furniture & Equipment	370,206	202,205	83,064	1,582	41,571	41,784
995	39102 Remittance Processing Equip	0	-	-	-	-	-
996	39103 Office Machines	0	-	-	-	-	-
997	39200 Transportation Equipment	16,206	8,851	3,636	69	1,820	1,829
998	39201 Trucks	0	-	-	-	-	-
999	39202 Trailers	0	-	-	-	-	-
1000	39300 Stores Equipment	0	-	-	-	-	-
1001	39400 Tools, Shop & Garage Equipment	3,782	2,066	849	16	425	427
1002	39600 Power Operated Equipment	0	-	-	-	-	-
1003	39603 Ditchers	0	-	-	-	-	-
1004	39604 Backhoes	0	-	-	-	-	-
1005	39605 Welders	0	-	-	-	-	-
1006	39700 Communication Equipment	20,434	11,161	4,585	87	2,295	2,306
1007	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
1008	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
1009	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
1010	39800 Miscellaneous Equipment	7,238	3,953	1,624	31	813	817
1011	39900 Other Tangible Property	0	-	-	-	-	-
1012	39901 Other Tangible Property - Servers - HW	2,399,541	1,310,619	538,387	10,256	269,450	270,828
1013	39902 Other Tangible Property - Servers - S/W	1,018,582	556,345	228,540	4,354	114,379	114,964
1014	39903 Other Tangible Property - Network - HW	232,603	127,047	52,189	994	26,120	26,253
1015	39904 Other Tang. Property - CPU	0	-	-	-	-	-
1016	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
1017	39906 Other Tang. Property - PC Hardware	276,684	151,123	62,080	1,183	31,069	31,228
1018	39907 Other Tang. Property - PC Software	58,772	32,101	13,187	251	6,600	6,633
1019	39908 Other Tang. Property - Mainframe S/W	5,067,813	2,768,019	1,137,070	21,661	569,077	571,988
1020	39909 Other Tang. Property - Application Software	1,924,534	1,051,173	431,809	8,226	216,110	217,216
1021	39931 Other Tang. Property - ALGN	1,047,173	571,962	234,955	4,476	117,590	118,191
1022							
1023	Total General Plant	13,611,391	7,434,486	3,054,000	58,177	1,528,455	1,536,273
1024							
1025	CWIP w/o AFUDC	0	-	-	-	-	-
1026							
1027	Shared Services Customer Support:						
1028							
1029	General:						
1030							
1031	37400 Land & Land Rights	206,495	112,787	46,332	883	23,188	23,306
1032	39001 Structures Frame	0	-	-	-	-	-
1033	36602 Structures & Improvements	1,050,010	573,511	235,592	4,488	117,908	118,511
1034	37503 Improvements	0	-	-	-	-	-
1035	39004 Air Conditioning Equipment	0	-	-	-	-	-
1036	39009 Improvement to leased Premises	156,752	85,618	35,171	670	17,602	17,692
1037	39100 Office Furniture & Equipment	160,006	87,395	35,901	684	17,967	18,059
1038	39102 Remittance Processing Equip	0	-	-	-	-	-
1039	39103 Office Machines	0	-	-	-	-	-
1040	39200 Transportation Equipment	2,387	1,304	536	10	268	269
1041	39201 Trucks	0	-	-	-	-	-
1042	39202 Trailers	0	-	-	-	-	-
1043	39300 Stores Equipment	0	-	-	-	-	-
1044	39400 Tools, Shop & Garage Equipment	14,763	8,063	3,312	63	1,658	1,666
1045	39600 Power Operated Equipment	586	320	131	3	66	66
1046	39603 Ditchers	0	-	-	-	-	-
1047	39604 Backhoes	0	-	-	-	-	-
1048	39605 Welders	0	-	-	-	-	-
1049	39700 Communication Equipment	114,448	62,511	25,679	489	12,852	12,917
1050	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
1051	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
1052	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
1053	39800 Miscellaneous Equipment	17,486	9,551	3,923	75	1,964	1,974
1054	39900 Other Tangible Property	7,464	4,077	1,675	32	838	842
1055	39901 Other Tangible Property - Servers - HW	565,238	308,730	126,823	2,416	63,472	63,797
1056	39902 Other Tangible Property - Servers - S/W	122,745	67,043	27,541	525	13,783	13,854
1057	39903 Other Tangible Property - Network - HW	18,789	10,262	4,216	80	2,110	2,121
1058	39904 Other Tang. Property - CPU	0	-	-	-	-	-
1059	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
1060	39906 Other Tang. Property - PC Hardware	76,970	42,041	17,270	329	8,643	8,687
1061	39907 Other Tang. Property - PC Software	82	45	18	0	9	9
1062	39908 Other Tang. Property - Mainframe S/W	5,523,921	3,017,143	1,239,407	23,610	620,294	623,467
1063	39909 Other Tang. Property - Application Software	0	-	-	-	-	-
1064	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-
1065							
1066	Total General Plant	8,038,142	4,390,400	1,803,525	34,356	902,622	907,239
1067							
1068	CWIP w/o AFUDC	0	-	-	-	-	-
1069							
1070	TOTAL PLANT IN SERVICE	869,694,856	475,023,739	195,134,209	3,717,201	97,660,088	98,159,620
1071							
1072	TOTAL CWIP W/O AFUDC	0	0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
2										
3	30100	Organization	6.2	P, S, T & D Plant - Customer	3,079	2,407	643	1	17	10
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	44,300	34,639	9,251	17	248	146
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
6										
7		Total Intangible Plant:			47,379	37,046	9,894	18	266	156
8										
9		Production Plant:								
10										
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
12	32540	Rights of Way	99.0	-	0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
18										
19		Total Production Plant			0	0	0	0	0	0
20										
21		Storage Plant:								
22										
23	35010	Land	99.0	-	0	-	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-	-
29	35200	Wells \ Rights of Way	99.0	-	0	-	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0	-	0	-	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-	-
40										
41		Total Storage Plant			0	-	-	-	-	-
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
51	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
52	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
53	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
54										
55		Total Transmission Plant			0	-	-	-	-	-
56										
57		Distribution:								
58										
59	37400	Land & Land Rights	2.0	Bills	0	-	-	-	-	-
60	37401	Land	2.0	Bills	0	-	-	-	-	-
61	37402	Land Rights	2.0	Bills	0	-	-	-	-	-
62	37403	Land Other	2.0	Bills	0	-	-	-	-	-
63	37500	Structures & Improvements	2.0	Bills	0	-	-	-	-	-
64	37501	Structures & Improvements T.B.	2.0	Bills	0	-	-	-	-	-
65	37502	Land Rights	2.0	Bills	0	-	-	-	-	-
66	37503	Improvements	2.0	Bills	0	-	-	-	-	-
67	37600	Mains Cathodic Protection	2.0	Bills	0	-	-	-	-	-
68	37601	Mains - Steel	2.0	Bills	0	-	-	-	-	-
69	37602	Mains - Plastic	2.0	Bills	0	-	-	-	-	-
70	37603	Mains - Anodes	2.0	Bills	0	-	-	-	-	-
71	37604	Mains - Leak Clamps	2.0	Bills	0	-	-	-	-	-
72	37800	Meas & Reg. Sta. Equip - General	2.0	Bills	0	-	-	-	-	-
73	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Bills	0	-	-	-	-	-
74	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Bills	0	-	-	-	-	-
75	38000	Services	2.0	Bills	39,052,235	34,700,590	4,309,159	1,744	25,680	15,063
76	38100	Meters	4.0	Meter Investment	19,847,641	12,728,276	6,664,005	18,687	275,228	161,445
77	38200	Meter Installations	4.0	Meter Investment	27,765,269	17,805,845	9,322,412	26,142	385,022	225,848
78	38300	House Regulators	4.0	Meter Investment	(10,249,940)	(6,573,278)	(3,441,499)	(9,651)	(142,136)	(83,375)
79	38400	House Reg. Installations	4.0	Meter Investment	143,956	92,319	48,334	136	1,996	1,171
80	38500	Ind. Meas. & Reg. Sta. Equipment	2.2	Non-Residential Bills	3,475,216	-	3,441,286	1,392	20,508	12,030
81	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
82										
83		Total Distribution Plant			80,034,378	58,753,752	20,343,697	38,451	566,298	332,181

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
84										
85	General:									
86										
87	38900 Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
88	39000 Structures & Improvements	6.2 P, S, T & D Plant - Customer	645,053	504,371	134,698	246	3,617	2,122		
89	39002 Structures - Brick	6.2 P, S, T & D Plant - Customer	56,450	44,139	11,788	21	317	186		
90	39003 Improvements	6.2 P, S, T & D Plant - Customer	141,610	110,726	29,570	54	794	466		
91	39003 Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	3,993	3,122	834	2	22	13		
92	39004 Improvement to Leased Premises	6.2 P, S, T & D Plant - Customer	460,622	360,163	96,185	175	2,583	1,515		
93	39009 Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	439,114	343,346	91,694	167	2,462	1,444		
94	39100 Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
95	Composit Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
96	39103 Transportation Equipment	6.2 P, S, T & D Plant - Customer	37,767	29,530	7,866	14	212	124		
97	39200 Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
98	39201 Trailers	6.2 P, S, T & D Plant - Customer	1,562	1,222	326	1	9	5		
99	39202 Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
100	39400 Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	807,367	631,286	168,592	307	4,527	2,655		
101	39600 Power Operated Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
102	39603 Ditchers	6.2 P, S, T & D Plant - Customer	(2,399)	(1,876)	(501)	(1)	(13)	(8)		
103	39604 Backhoes	6.2 P, S, T & D Plant - Customer	1,183	925	247	0	7	4		
104	39605 Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
105	39700 Communication Equipment	6.2 P, S, T & D Plant - Customer	101,839	79,629	21,266	39	571	335		
106	39701 Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
107	39702 Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
108	39705 Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
109	39800 Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	1,071,138	837,530	223,671	408	6,006	3,523		
110	39900 Other Tangible Property	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
111	39901 Other Tangible Property - Servers - H/W	6.2 P, S, T & D Plant - Customer	9,504	7,431	1,985	4	53	31		
112	39902 Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
113	39903 Other Tangible Property - Network - H/W	6.2 P, S, T & D Plant - Customer	41,230	32,238	8,609	16	231	136		
114	39904 Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
115	39905 Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
116	39906 Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	(228,583)	(178,731)	(47,732)	(87)	(1,282)	(752)		
117	39907 Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
118	39908 Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
119	39909 Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	23,412	18,306	4,869	9	131	77		
120	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
121	Retirement Work in Progress	6.2 P, S, T & D Plant - Customer	(805,651)	(629,944)	(168,233)	(307)	(4,517)	(2,650)		
122	AR 15 general plant amortization	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
123										
124	Total General Plant		2,805,210	2,193,413	585,774	1,068	15,729	9,226		
125										
126	TOTAL DIRECT RESERVE FOR DEPRECIATION		82,886,968	60,984,211	20,939,364	39,537	582,292	341,564		
127										
128	Kentucky Mid-States General Office:									
129										
130	Intangible Plant:									
131										
132	30100 Organization	99.0 -	0	-	-	-	-	-		
133	30200 Franchises & Consents	99.0 -	0	-	-	-	-	-		
134	30300 Misc Intangible Plant	99.0 -	0	-	-	-	-	-		
135										
136	Total Intangible Plant:									
137										
138	General:									
139										
140	37400 Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
141	39001 Structures Frame	6.2 P, S, T & D Plant - Customer	19,007	14,862	3,969	7	107	63		
142	36602 Structures & Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
143	38900 Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
144	39004 Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	2,349	1,837	491	1	13	8		
145	39009 Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	7,237	5,659	1,511	3	41	24		
146	39100 Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	694	543	145	0	4	2		
147	39102 Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
148	39103 Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
149	39200 Transportation Equipment	6.2 P, S, T & D Plant - Customer	3,337	2,609	697	1	19	11		
150	39201 Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
151	39202 Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
152	39300 Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
153	39400 Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	9,685	7,573	2,022	4	54	32		
154	39600 Power Operated Equipment	6.2 P, S, T & D Plant - Customer	2,353	1,840	491	1	13	8		
155	39603 Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
156	39604 Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
157	39605 Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
158	39700 Communication Equipment	6.2 P, S, T & D Plant - Customer	(4,228)	(3,306)	(883)	(2)	(24)	(14)		
159	39701 Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
160	39702 Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
161	39705 Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
162	39800 Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	(23,672)	(18,509)	(4,943)	(9)	(133)	(78)		
163	39900 Other Tangible Property	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
164	39901 Other Tangible Property - Servers - H/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
165	39902 Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
166	39903 Other Tangible Property - Network - H/W	6.2 P, S, T & D Plant - Customer	1,872	1,463	391	1	10	6		
167	39904 Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
168	39905 Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
169	39906 Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	0	0	0	0	0	0		
170	39907 Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	11,989	9,374	2,503	5	67	39		
171	39908 Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	44,331	34,663	9,257	17	249	146		
172	39909 Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
173	39924 Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-		
174	Retirement Work in Progress	6.2 P, S, T & D Plant - Customer	9,787	7,653	2,044	4	55	32		
175										
176	Total General Plant		84,742	66,260	17,695	32	475	279		

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
177									
178		Shared Services General Office:							
179									
180		General:							
181									
182	37400	Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
183	39000	Structures & Improvements	6.2 P, S, T & D Plant - Customer	46,537	36,387	9,718	18	261	153
184	36602	Structures & Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
185	37503	Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
186	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
187	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	180,485	141,122	37,688	69	1,012	594
188	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	54,987	42,995	11,482	21	308	181
189	39102	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	0	0	0	0	0
190	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	0	0	0	0	0
191	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	1,715	1,341	358	1	10	6
192	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
193	39202	Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
194	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
195	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	1,052	822	220	0	6	3
196	39600	Power Operated Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
197	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
198	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
199	39605	Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
200	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	620	485	129	0	3	2
201	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
202	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
203	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
204	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	1,283	1,003	268	0	7	4
205	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	(0)	(0)	(0)	(0)	(0)	(0)
206	39901	Other Tangible Property - Servers - HW	6.2 P, S, T & D Plant - Customer	134,156	104,898	28,014	51	752	441
207	39902	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	199,777	156,207	41,717	76	1,120	657
208	39903	Other Tangible Property - Network - HW	6.2 P, S, T & D Plant - Customer	25,478	19,922	5,320	10	143	84
209	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
210	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
211	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	14,712	11,503	3,072	6	82	48
212	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	5,472	4,279	1,143	2	31	18
213	39908	Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
214	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	1,431,219	1,119,080	298,862	545	8,025	4,707
215	39924	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
216		Retirement Work in Progress	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
217									
218		Total General Plant		2,097,492	1,640,043	437,991	799	11,761	6,899
219				847,106	662,358	176,890	323	4,750	2,786
220		Shared Services Customer Support:							
221									
222		General:							
223									
224	37400	Land & Land Rights	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
225	39001	Structures Frame	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
226	36602	Structures & Improvements	6.2 P, S, T & D Plant - Customer	109,923	85,950	22,954	42	616	362
227	37503	Improvements	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
228	39004	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
229	39009	Improvement to leased Premises	6.2 P, S, T & D Plant - Customer	42,929	33,567	8,964	16	241	141
230	39100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	27,316	21,359	5,704	10	153	90
231	39102	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
232	39103	Office Machines	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
233	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	886	693	185	0	5	3
234	39201	Trucks	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
235	39202	Trailers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
236	39300	Stores Equipment	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
237	39400	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	2,686	2,100	561	1	15	9
238	39500	Laboratory Equipment	6.2 P, S, T & D Plant - Customer	218	170	45	0	1	1
239	39603	Ditchers	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
240	39604	Backhoes	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
241	39605	Welders	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
242	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	32,406	25,339	6,767	12	182	107
243	39701	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
244	39702	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
245	39705	Communication Equip. - Telemetering	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
246	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	2,391	1,870	499	1	13	8
247	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	(3,169)	(2,478)	(662)	(1)	(18)	(10)
248	39901	Other Tangible Property - Servers - HW	6.2 P, S, T & D Plant - Customer	154,906	121,122	32,347	59	869	509
249	39902	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	39,602	30,965	8,270	15	222	130
250	39903	Other Tangible Property - Network - HW	6.2 P, S, T & D Plant - Customer	4,401	3,441	919	2	25	14
251	39904	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
252	39905	Other Tangible Property - MF - Hardware	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
253	39906	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	466	365	97	0	3	2
254	39907	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	(1,426)	(1,115)	(298)	(1)	(8)	(5)
255	39908	Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	1,112,888	870,174	232,389	424	6,240	3,660
256	39909	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	2,184	1,708	456	1	12	7
257	39924	Other Tang. Property - General Startup Costs	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
258		Retirement Work in Progress	6.2 P, S, T & D Plant - Customer	0	-	-	-	-	-
259									
260		Total General Plant		1,528,608	1,195,229	319,198	582	8,571	5,028
261									
262		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER		86,597,809	63,885,743	21,714,249	40,949	603,100	353,769

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
263		Intangible Plant:								
264										
265	30100	Organization	6.4	P, S, T & D Plant - Demand	3,297	1,536	829	19	478	436
266	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	47,445	22,100	11,925	271	6,882	6,268
267	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
268										
269		Total Intangible Plant:			50,742	23,636	12,754	289	7,360	6,704
270										
271		Production Plant:								
272										
273	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
274	32540	Rights of Way	3.0	Peak Day	0	-	-	-	-	-
275	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
276	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
277	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
278	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
279	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
280										
281		Total Production Plant			0	0	0	0	0	0
282										
283		Storage Plant:								
284										
285	35010	Land	3.0	Peak Day	0	-	-	-	-	-
286	35020	Rights of Way	3.0	Peak Day	2,063	961	518	12	299	273
287	35100	Structures and Improvements	3.0	Peak Day	3,478	1,620	874	20	504	459
288	35102	Compression Station Equipment	3.0	Peak Day	57,082	26,589	14,347	326	8,279	7,541
289	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	10,120	4,714	2,544	58	1,468	1,337
290	35104	Other Structures	3.0	Peak Day	50,512	23,528	12,696	288	7,326	6,673
291	35200	Wells \ Rights of Way	3.0	Peak Day	927,902	432,211	233,223	5,293	134,587	122,588
292	35201	Well Construction	3.0	Peak Day	718,231	334,548	180,524	4,097	104,175	94,887
293	35202	Well Equipment	3.0	Peak Day	224,695	104,662	56,476	1,282	32,591	29,685
294	35203	Cushion Gas	3.0	Peak Day	315,893	147,141	79,398	1,802	45,819	41,733
295	35210	Leaseholds	3.0	Peak Day	82,121	38,251	20,641	468	11,911	10,849
296	35211	Storage Rights	3.0	Peak Day	21,765	10,138	5,471	124	3,157	2,875
297	35301	Field Lines	3.0	Peak Day	50,836	23,679	12,777	290	7,374	6,716
298	35302	Tributary Lines	3.0	Peak Day	75,669	35,246	19,019	432	10,975	9,997
299	35400	Compressor Station Equipment	3.0	Peak Day	252,817	117,761	63,544	1,442	36,670	33,400
300	35500	Meas & Reg. Equipment	3.0	Peak Day	78,972	36,785	19,849	450	11,454	10,433
301	35600	Purification Equipment	3.0	Peak Day	115,049	53,589	28,917	656	16,687	15,199
302										
303		Total Storage Plant			2,987,206	1,391,423	750,819	17,039	433,278	394,647
304										
305		Transmission:								
306										
307	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
308	36520	Rights of Way	3.0	Peak Day	588,162	273,962	147,831	3,355	85,310	77,704
309	36602	Structures & Improvements	3.0	Peak Day	23,862	11,115	5,998	136	3,461	3,152
310	36603	Other Structures	3.0	Peak Day	65,485	30,503	16,459	374	9,498	8,651
311	36700	Mains Cathodic Protection	3.0	Peak Day	25,914	12,070	6,513	148	3,759	3,424
312	36701	Mains - Steel	3.0	Peak Day	16,741,558	7,798,119	4,207,905	95,493	2,428,270	2,211,770
313	36703	Mains - Anodes	3.0	Peak Day	49,204	22,919	12,367	281	7,137	6,500
314	36900	Meas. & Reg. Equipment	3.0	Peak Day	445,701	207,605	112,025	2,542	64,646	58,883
315	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,015,897	938,993	506,685	11,499	292,395	266,325
316										
317		Total Transmission Plant			19,955,783	9,295,286	5,015,784	113,827	2,894,476	2,636,410
318										
319		Distribution:								
320										
321	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
322	37401	Land	3.0	Peak Day	0	-	-	-	-	-
323	37402	Land Rights	3.0	Peak Day	283,168	131,898	71,173	1,615	41,072	37,410
324	37403	Land Other	3.0	Peak Day	0	-	-	-	-	-
325	37500	Structures & Improvements	3.0	Peak Day	84,955	39,572	21,353	485	12,322	11,224
326	37501	Structures & Improvements T.B.	3.0	Peak Day	55,480	25,842	13,945	316	8,047	7,330
327	37502	Land Rights	3.0	Peak Day	27,904	12,997	7,013	159	4,047	3,686
328	37503	Improvements	3.0	Peak Day	2,077	968	522	12	301	274
329	37600	Mains Cathodic Protection	3.0	Peak Day	746,628	347,775	187,661	4,259	108,294	98,639
330	37601	Mains - Steel	3.0	Peak Day	15,046,977	7,008,793	3,781,981	85,828	2,182,481	1,987,895
331	37602	Mains - Plastic	3.0	Peak Day	12,296,416	5,727,598	3,090,641	70,138	1,783,527	1,624,511
332	37603	Mains - Anodes	3.0	Peak Day	1,539,957	717,303	387,060	8,784	223,362	203,448
333	37604	Mains - Leak Clamps	3.0	Peak Day	5,070,901	2,361,996	1,274,545	28,924	735,506	669,930
334	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	2,106,497	981,194	529,457	12,015	305,536	278,295
335	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	396,913	184,880	99,762	2,264	57,570	52,437
336	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	667,243	310,798	167,708	3,806	96,780	88,151
337	38000	Services	99.0	-	0	-	-	-	-	-
338	38100	Meters	99.0	-	0	-	-	-	-	-
339	38200	Meter Installations	99.0	-	0	-	-	-	-	-
340	38300	House Regulators	99.0	-	0	-	-	-	-	-
341	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
342	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
343	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
344										
345		Total Distribution Plant			38,325,115	17,851,613	9,632,822	218,606	5,558,846	5,063,229

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
346									
347	General:								
348									
349	38900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
350	39000 Structures & Improvements	6.4	P, S, T & D Plant - Demand	690,843	321,791	173,640	3,941	100,203	91,269
351	39002 Structures - Brick	6.4	P, S, T & D Plant - Demand	60,457	28,161	15,196	345	8,769	7,987
352	39003 Improvements	6.4	P, S, T & D Plant - Demand	151,662	70,643	38,120	865	21,998	20,036
353	39003 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	4,277	1,992	1,075	24	620	565
354	39004 Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	493,320	229,786	123,994	2,814	71,553	65,174
355	39009 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	470,286	219,056	118,204	2,682	68,212	62,131
356	39100 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
357	39102 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
358	39103 Transportation Equipment	6.4	P, S, T & D Plant - Demand	40,448	18,840	10,166	231	5,867	5,344
359	39200 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
360	39201 Trailers	6.4	P, S, T & D Plant - Demand	1,673	779	421	10	243	221
361	39202 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
362	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	864,681	402,763	217,333	4,932	125,417	114,235
363	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
364	39603 Ditchers	6.4	P, S, T & D Plant - Demand	(2,569)	(1,197)	(646)	(15)	(373)	(339)
365	39604 Backhoes	6.4	P, S, T & D Plant - Demand	1,267	590	319	7	184	167
366	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
367	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	109,068	50,803	27,414	622	15,820	14,409
368	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
369	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
370	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
371	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,147,175	534,347	288,337	6,543	166,391	151,556
372	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
373	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	10,179	4,741	2,558	58	1,476	1,345
374	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
375	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	44,156	20,568	11,099	252	6,405	5,834
376	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
377	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
378	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(244,810)	(114,031)	(61,532)	(1,396)	(35,508)	(32,342)
379	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
380	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
381	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	25,074	11,679	6,302	143	3,637	3,313
382	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
383	Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(862,842)	(401,907)	(216,871)	(4,922)	(125,150)	(113,992)
384	AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
385									
386	Total General Plant			3,004,346	1,399,407	755,127	17,137	435,764	396,912
387									
388	TOTAL DIRECT RESERVE FOR DEPRECIATION			64,323,192	29,961,364	16,167,305	366,898	9,329,723	8,497,901
389									
390	Kentucky Mid-States General Office:								
391									
392	Intangible Plant:								
393									
394	30100 Organization	99.0	-	0	-	-	-	-	-
395	30200 Franchises & Consents	99.0	-	0	-	-	-	-	-
396	30300 Misc Intangible Plant	99.0	-	0	-	-	-	-	-
397									
398	Total Intangible Plant:								
399									
400	General:								
401									
402	37400 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
403	39001 Structures Frame	6.4	P, S, T & D Plant - Demand	20,357	9,482	5,117	116	2,953	2,689
404	36602 Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
405	38900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
406	39004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	2,516	1,172	632	14	365	332
407	39009 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	7,751	3,610	1,948	44	1,124	1,024
408	39100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	744	346	187	4	108	98
409	39102 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
410	39103 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
411	39200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	3,573	1,664	898	20	518	472
412	39201 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
413	39202 Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
414	39300 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
415	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	10,372	4,831	2,607	59	1,504	1,370
416	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	2,520	1,174	633	14	366	333
417	39603 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
418	39604 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
419	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
420	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	(4,528)	(2,109)	(1,138)	(26)	(657)	(598)
421	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
422	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
423	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
424	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	(25,352)	(11,809)	(6,372)	(145)	(3,677)	(3,349)
425	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
426	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
427	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
428	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	2,004	934	504	11	291	265
429	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
430	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
431	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	0	0	0	0	0
432	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	12,840	5,981	3,227	73	1,862	1,696
433	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	47,478	22,115	11,933	271	6,886	6,272
434	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
435	39924 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
436	Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	10,482	4,883	2,635	60	1,520	1,385
437									
438	Total General Plant			90,757	42,274	22,811	518	13,164	11,990

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
439									
440	Shared Services General Office:								
441									
442	General:								
443									
444	37400 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
445	39000 Structures & Improvements	6.4	P, S, T & D Plant - Demand	49,840	23,215	12,527	284	7,229	6,585
446	36602 Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
447	37503 Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
448	39004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
449	39009 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	193,297	90,037	48,584	1,103	28,037	25,537
450	39100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	58,890	27,431	14,802	336	8,542	7,780
451	39102 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	0	0	0	0	0
452	39103 Office Machines	6.4	P, S, T & D Plant - Demand	0	0	0	0	0	0
453	39200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	1,836	855	462	10	266	243
454	39201 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
455	39202 Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
456	39300 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
457	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	1,126	525	283	6	163	149
458	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
459	39603 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
460	39604 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
461	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
462	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	664	309	167	4	96	88
463	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
464	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
465	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
466	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,374	640	345	8	199	182
467	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	(0)	(0)	(0)	(0)	(0)	(0)
468	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	143,680	66,925	36,113	820	20,840	18,982
469	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	213,958	99,661	53,777	1,220	31,033	28,267
470	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	27,287	12,710	6,858	156	3,958	3,605
471	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
472	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
473	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	15,756	7,339	3,960	90	2,285	2,082
474	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	5,861	2,730	1,473	33	850	774
475	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
476	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	1,532,818	713,977	385,266	8,743	222,327	202,504
477	39924 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
478	Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
479									
480	Total General Plant			2,246,388	1,046,354	564,618	12,813	325,826	296,776
481									
482	Shared Services Customer Support:								
483									
484	General:								
485									
486	37400 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
487	39001 Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
488	36602 Structures & Improvements	6.4	P, S, T & D Plant - Demand	117,726	54,836	29,590	672	17,076	15,553
489	37503 Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
490	39004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
491	39009 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	45,977	21,416	11,556	262	6,669	6,074
492	39100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	29,255	13,627	7,353	167	4,243	3,865
493	39102 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
494	39103 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
495	39200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	949	442	238	5	138	125
496	39201 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
497	39202 Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
498	39300 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
499	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	2,877	1,340	723	16	417	380
500	39500 Laboratory Equipment	6.4	P, S, T & D Plant - Demand	233	109	59	1	34	31
501	39603 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
502	39604 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
503	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
504	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	34,707	16,166	8,723	198	5,034	4,585
505	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
506	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
507	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
508	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	2,561	1,193	644	15	371	338
509	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	(3,394)	(1,581)	(853)	(19)	(492)	(448)
510	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	165,903	77,276	41,699	946	24,063	21,918
511	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	42,414	19,756	10,660	242	6,152	5,603
512	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	4,713	2,195	1,185	27	684	623
513	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
514	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
515	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	499	233	126	3	72	66
516	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	(1,528)	(712)	(384)	(9)	(222)	(202)
517	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	1,191,889	555,175	299,575	6,799	172,877	157,464
518	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	2,339	1,069	568	13	339	309
519	39924 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
520	Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
521									
522	Total General Plant			1,637,120	762,561	411,482	9,338	237,455	216,284
523									
524	TOTAL RESERVE FOR DEPRECIATION - DEMAND			68,297,458	31,812,554	17,166,217	389,567	9,906,168	9,022,952

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
525		Intangible Plant:								
526										
527	30100	Organization	6.6	P, S, T & D Plant - Commodity	1,953	606	397	16	440	494
528	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	28,107	8,725	5,716	225	6,328	7,114
529	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
530										
531		Total Intangible Plant:			30,061	9,331	6,113	240	6,768	7,608
532										
533		Production Plant:								
534										
535	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
536	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
537	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
538	33201	Field Lines	99.0	-	0	-	-	-	-	-
539	33202	Tributary Lines	1.2	Sales Mcf	0	-	-	-	-	-
540	33400	Field Meas. & Reg. Sta. Equip	1.2	Sales Mcf	0	-	-	-	-	-
541	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
542										
543		Total Production Plant			0	0	0	0	0	0
544										
545		Storage Plant:								
546										
547	35010	Land	1.5	Winter Volumes	0	-	-	-	-	-
548	35020	Rights of Way	1.5	Winter Volumes	2,063	797	471	9	389	397
549	35100	Structures and Improvements	1.5	Winter Volumes	3,478	1,343	794	15	656	670
550	35102	Compression Station Equipment	1.5	Winter Volumes	57,082	22,042	13,037	243	10,769	10,992
551	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	10,120	3,908	2,311	43	1,909	1,949
552	35104	Other Structures	1.5	Winter Volumes	50,512	19,505	11,536	215	9,529	9,727
553	35200	Wells \ Rights of Way	1.5	Winter Volumes	927,902	358,300	211,917	3,950	175,055	178,680
554	35201	Well Construction	1.5	Winter Volumes	718,231	277,338	164,032	3,058	135,499	138,305
555	35202	Well Equipment	1.5	Winter Volumes	224,695	86,764	51,317	957	42,390	43,268
556	35203	Cushion Gas	1.5	Winter Volumes	315,893	121,979	72,145	1,345	59,595	60,829
557	35210	Leaseholds	1.5	Winter Volumes	82,121	31,710	18,755	350	15,493	15,813
558	35211	Storage Rights	1.5	Winter Volumes	21,765	8,404	4,971	93	4,106	4,191
559	35301	Field Lines	1.5	Winter Volumes	50,836	19,630	11,610	216	9,591	9,789
560	35302	Tributary Lines	1.5	Winter Volumes	75,669	29,219	17,262	322	14,275	14,571
561	35400	Compressor Station Equipment	1.5	Winter Volumes	252,817	97,623	57,739	1,076	47,696	48,683
562	35500	Meas & Reg. Equipment	1.5	Winter Volumes	78,972	30,494	18,036	336	14,899	15,207
563	35600	Purification Equipment	1.5	Winter Volumes	115,049	44,425	26,275	490	21,705	22,154
564										
565		Total Storage Plant			2,987,206	1,153,480	682,228	12,717	563,555	575,226
566										
567		Transmission:								
568										
569	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
570	36520	Rights of Way	99.0	-	0	-	-	-	-	-
571	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
572	36603	Other Structures	99.0	-	0	-	-	-	-	-
573	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
574	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
575	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
576	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
577	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
578										
579		Total Transmission Plant			0	-	-	-	-	-
580										
581		Distribution:								
582										
583	37400	Land & Land Rights	99.0	-	0	-	-	-	-	-
584	37401	Land	99.0	-	0	-	-	-	-	-
585	37402	Land Rights	1.0	Mcf	184,137	56,545	37,243	1,503	41,755	47,092
586	37403	Land Other	99.0	-	0	-	-	-	-	-
587	37500	Structures & Improvements	1.0	Mcf	55,245	16,964	11,173	451	12,527	14,129
588	37501	Structures & Improvements T.B.	1.0	Mcf	36,078	11,079	7,297	294	8,181	9,227
589	37502	Land Rights	1.0	Mcf	18,145	5,572	3,670	148	4,115	4,641
590	37503	Improvements	1.0	Mcf	1,351	415	273	11	306	345
591	37600	Mains Cathodic Protection	1.0	Mcf	485,515	149,092	98,198	3,962	110,094	124,168
592	37601	Mains - Steel	1.0	Mcf	9,784,694	3,004,683	1,979,004	79,857	2,218,760	2,502,391
593	37602	Mains - Plastic	1.0	Mcf	7,996,069	2,455,432	1,617,245	65,259	1,813,175	2,044,958
594	37603	Mains - Anodes	1.0	Mcf	1,001,398	307,509	202,538	8,173	227,075	256,103
595	37604	Mains - Leak Clamps	1.0	Mcf	3,297,487	1,012,592	666,933	26,912	747,732	843,317
596	37800	Meas & Reg. Sta. Equip - General	1.0	Mcf	1,369,805	420,640	277,050	11,179	310,615	350,321
597	37900	Meas & Reg. Sta. Equip - City Gate	1.0	Mcf	258,103	79,258	52,203	2,106	58,527	66,009
598	37905	Meas & Reg. Sta. Equipment T.B.	1.0	Mcf	433,892	133,240	87,757	3,541	98,389	110,966
599	38000	Services	99.0	-	0	-	-	-	-	-
600	38100	Meters	99.0	-	0	-	-	-	-	-
601	38200	Meter Installations	99.0	-	0	-	-	-	-	-
602	38300	House Regulators	99.0	-	0	-	-	-	-	-
603	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
604	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
605	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
606										
607		Total Distribution Plant			24,921,919	7,653,021	5,040,583	203,397	5,651,250	6,373,667

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
608									
609	General:								
610									
611	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
612	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	409,268	127,040	83,226	3,273	92,149
613	39002	Structures - Brick	6.6	P, S, T & D Plant - Commodity	35,816	11,118	7,283	286	8,064
614	39003	Improvements	6.6	P, S, T & D Plant - Commodity	89,847	27,889	18,271	719	20,230
615	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	2,534	786	515	20	570
616	39004	Improvement to Leased Premises	6.6	P, S, T & D Plant - Commodity	292,252	90,717	59,431	2,337	65,802
617	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	278,606	86,481	56,656	2,228	62,729
618	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
619	39102	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	23,962	7,438	4,873	192	5,395
621	39200	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
622	39201	Trailers	6.6	P, S, T & D Plant - Commodity	991	308	202	8	223
623	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
624	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	512,252	159,007	104,169	4,097	115,336
625	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
626	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	(1,522)	(472)	(309)	(12)	(343)
627	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	751	233	153	6	169
628	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
629	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	64,614	20,057	13,140	517	14,548
630	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
631	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
632	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
633	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	679,607	210,955	138,201	5,435	153,017
634	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
635	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	6,030	1,872	1,226	48	1,358
636	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
637	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	26,159	8,120	5,320	209	5,890
638	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
639	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
640	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(145,030)	(45,018)	(29,492)	(1,160)	(32,654)
641	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
642	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
643	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	14,854	4,611	3,021	119	3,344
644		Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
645		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(511,163)	(158,669)	(103,947)	(4,088)	(115,091)
646		AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
647									
648		Total General Plant			1,779,828	552,471	361,936	14,233	400,737
649									
650		TOTAL DIRECT RESERVE FOR DEPRECIATION			29,719,014	9,368,303	6,090,860	230,588	6,622,311
651									
652		Kentucky Mid-States General Office:							
653									
654		Intangible Plant:							
655									
656	30100	Organization	99.0	-	0	-	-	-	-
657	30200	Franchises & Consents	99.0	-	0	-	-	-	-
658	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
659									
660		Total Intangible Plant:							
661									
662		General:							
663									
664	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
665	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	12,060	3,743	2,452	96	2,715
666	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
667	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
668	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	1,490	463	303	12	336
669	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	4,582	1,425	934	37	1,034
670	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	441	137	90	4	99
671	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
672	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
673	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	2,117	657	430	17	477
674	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
675	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
676	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
677	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	6,145	1,907	1,250	49	1,384
678	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	1,493	463	304	12	336
679	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
680	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
681	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
682	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(2,683)	(833)	(546)	(21)	(604)
683	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
684	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
685	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
686	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	(15,019)	(4,662)	(3,054)	(120)	(3,382)
687	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
688	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
689	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
690	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	1,187	369	241	9	267
691	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
692	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
693	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
694	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	7,607	2,361	1,547	61	1,713
695	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	28,127	8,731	5,720	225	6,333
696	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
697	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
698		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	6,210	1,928	1,263	50	1,398
699									
700		Total General Plant			53,766	16,689	10,934	430	12,106

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
701									
702		Shared Services General Office:							
703									
704		General:							
705									
706	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
707	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	29,526	9,165	6,004	236	6,648
708	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
709	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
710	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
711	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	114,512	35,545	23,287	916	25,783
712	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	34,888	10,829	7,095	279	7,855
713	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
714	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0
715	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	1,088	338	221	9	245
716	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
717	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
718	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
719	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	667	207	136	5	150
720	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
721	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
722	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
723	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
724	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	393	122	80	3	89
725	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
726	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
727	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
728	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	814	253	166	7	183
729	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	(0)	(0)	(0)	(0)	(0)
730	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	85,116	26,421	17,309	681	19,165
731	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	126,753	39,345	25,776	1,014	28,539
732	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	16,165	5,018	3,287	129	3,640
733	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
734	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
735	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	9,334	2,897	1,998	75	2,102
736	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	3,472	1,078	706	28	782
737	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
738	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	908,068	281,871	184,600	7,262	204,456
739	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
740		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
741									
742		Total General Plant			1,330,800	413,090	270,624	10,643	299,636
743					537,465	166,833	109,296	4,298	121,013
744		Shared Services Customer Support:							
745									
746		General:							
747									
748	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
749	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
750	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	69,743	21,649	14,183	558	15,703
751	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
752	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
753	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	27,237	8,455	5,539	218	6,133
754	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	17,331	5,380	3,524	139	3,902
755	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
756	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
757	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	562	174	114	4	127
758	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
759	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
760	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
761	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	1,704	529	347	14	384
762	39500	Laboratory Equipment	6.6	P, S, T & D Plant - Commodity	138	43	28	1	31
763	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
764	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
765	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
766	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	20,561	6,382	4,181	164	4,629
767	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
768	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
769	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
770	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	1,517	471	309	12	342
771	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	(2,011)	(624)	(409)	(16)	(453)
772	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	98,284	30,508	19,986	786	22,129
773	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	25,127	7,799	5,110	201	5,657
774	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	2,792	867	568	22	629
775	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
776	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
777	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	296	92	60	2	67
778	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	(905)	(281)	(184)	(7)	(204)
779	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	706,096	219,177	143,588	5,647	158,981
780	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	1,386	430	282	11	312
781	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
782		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
783									
784		Total General Plant			969,859	301,051	197,225	7,756	218,368
785									
786		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			32,073,440	10,099,133	6,569,644	249,416	7,152,422

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Total Reserve for Depreciation										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
787		Intangible Plant:								
788										
789	30100	Organization			8,330	4,550	1,869	36	935	940
790	30200	Franchises & Consents			119,853	65,463	26,891	512	13,459	13,527
791	30300	Misc Intangible Plant			0	-	-	-	-	-
792										
793		Total Intangible Plant:			128,182	70,013	28,760	548	14,394	14,468
794										
795		Production Plant:								
796										
797	32520	Producing Leaseholds			0	-	-	-	-	-
798	32540	Rights of Way			0	-	-	-	-	-
799	33100	Production Gas Wells Equipment			0	-	-	-	-	-
800	33201	Field Lines			0	-	-	-	-	-
801	33202	Tributary Lines			0	-	-	-	-	-
802	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-	-
803	33600	Purification Equipment			0	-	-	-	-	-
804										
805		Total Production Plant			0	0	0	0	0	0
806										
807		Storage Plant:								
808										
809	35010	Land			0	-	-	-	-	-
810	35020	Rights of Way			4,125	1,757	990	21	688	670
811	35100	Structures and Improvements			6,956	2,963	1,668	35	1,161	1,129
812	35102	Compression Station Equipment			114,165	48,630	27,384	569	19,048	18,533
813	35103	Meas. & Reg. Sta. Structures			20,239	8,621	4,855	101	3,377	3,286
814	35104	Other Structures			101,024	43,033	24,232	503	16,856	16,400
815	35200	Wells \ Rights of Way			1,855,804	790,511	445,141	9,243	309,642	301,267
816	35201	Well Construction			1,436,462	611,886	344,556	7,154	239,674	233,192
817	35202	Well Equipment			449,391	191,426	107,793	2,238	74,981	72,953
818	35203	Cushion Gas			631,786	269,120	151,543	3,147	105,414	102,563
819	35210	Leaseholds			164,241	69,961	39,396	818	27,404	26,663
820	35211	Storage Rights			43,530	18,542	10,441	217	7,263	7,067
821	35301	Field Lines			101,673	43,309	24,388	506	16,964	16,505
822	35302	Tributary Lines			151,339	64,465	36,301	754	25,251	24,568
823	35400	Compressor Station Equipment			505,634	215,383	121,283	2,518	84,365	82,084
824	35500	Meas & Reg. Equipment			157,945	67,279	37,885	787	26,353	25,640
825	35600	Purification Equipment			230,099	98,014	55,192	1,146	38,392	37,354
826										
827		Total Storage Plant			5,974,413	2,544,903	1,433,047	29,756	996,833	969,874
828										
829		Transmission:								
830										
831	36510	Land & Land Rights			0	-	-	-	-	-
832	36520	Rights of Way			588,162	273,962	147,831	3,355	85,310	77,704
833	36602	Structures & Improvements			23,862	11,115	5,998	136	3,461	3,152
834	36603	Other Structures			65,485	30,503	16,459	374	9,498	8,651
835	36700	Mains Cathodic Protection			25,914	12,070	6,513	148	3,759	3,424
836	36701	Mains - Steel			16,741,558	7,798,119	4,207,905	95,493	2,428,270	2,211,770
837	36703	Mains - Anodes			49,204	22,919	12,367	281	7,137	6,500
838	36900	Meas. & Reg. Equipment			445,701	207,605	112,025	2,542	64,646	58,883
839	36901	Meas. & Reg. Equipment			2,015,897	938,993	506,685	11,499	292,395	266,325
840										
841		Total Transmission Plant			19,955,783	9,295,286	5,015,784	113,827	2,894,476	2,636,410
842										
843		Distribution:								
844										
845	37400	Land & Land Rights			0	-	-	-	-	-
846	37401	Land			0	-	-	-	-	-
847	37402	Land Rights			467,305	188,443	108,415	3,118	82,827	84,502
848	37403	Land Other			0	-	-	-	-	-
849	37500	Structures & Improvements			140,200	56,536	32,527	935	24,849	25,352
850	37501	Structures & Improvements T.B.			91,558	36,921	21,242	611	16,228	16,556
851	37502	Land Rights			46,049	18,569	10,683	307	8,162	8,327
852	37503	Improvements			3,428	1,383	795	23	608	620
853	37600	Mains Cathodic Protection			1,232,143	496,867	285,659	8,221	218,389	222,807
854	37601	Mains - Steel			24,831,671	10,013,477	5,760,984	165,684	4,401,241	4,490,265
855	37602	Mains - Plastic			20,292,485	8,183,030	4,707,886	135,397	3,596,702	3,669,469
856	37603	Mains - Anodes			2,541,355	1,024,812	589,598	16,957	450,437	459,551
857	37604	Mains - Leak Clamps			8,368,388	3,374,588	1,941,478	55,836	1,483,238	1,513,247
858	37800	Meas & Reg. Sta. Equip - General			3,476,302	1,401,833	806,507	23,195	616,150	628,616
859	37900	Meas & Reg. Sta. Equip - City Gate			655,016	264,138	151,965	4,370	116,097	118,446
860	37905	Meas & Reg. Sta. Equipment T.B.			1,101,135	444,037	255,465	7,347	195,168	199,117
861	38000	Services			39,052,235	34,700,590	4,309,159	1,744	25,680	15,063
862	38100	Meters			19,847,641	12,728,276	6,664,005	18,687	275,228	161,445
863	38200	Meter Installations			27,765,269	17,805,845	9,322,412	26,142	385,022	225,848
864	38300	House Regulators			(10,249,940)	(6,573,278)	(3,441,499)	(9,651)	(142,136)	(83,375)
865	38400	House Reg. Installations			143,956	92,319	48,334	136	1,996	1,171
866	38500	Ind. Meas. & Reg. Sta. Equipment			3,475,216	-	3,441,286	1,392	20,508	12,030
867	38600	Other Prop. On Cust. Prem			0	-	-	-	-	-
868										
869		Total Distribution Plant			143,281,412	84,258,386	35,017,102	460,453	11,776,394	11,769,077

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
870									
871	General:								
872									
873	38900 Land & Land Rights	0	-	-	-	-	-	-	-
874	39000 Structures & Improvements	1,745,164	953,201	391,564	7,459	195,669	196,971		
875	39002 Structures - Brick	152,723	83,417	34,267	653	17,150	17,237		
876	39003 Improvements	383,119	209,258	85,961	1,638	43,021	43,241		
877	39003 Air Conditioning Equipment	10,804	5,901	2,424	46	1,213	1,219		
878	39004 Improvement to Leased Premises	1,246,194	680,666	279,610	5,326	139,938	140,654		
879	39009 Office Furniture & Equipment	1,188,006	648,884	266,554	5,078	133,404	134,086		
880	39100 Remittance Processing Equip	0	-	-	-	-	-		
881	39102 Office Machines	0	-	-	-	-	-		
882	39103 Transportation Equipment	102,176	55,808	22,925	437	11,474	11,532		
883	39200 Trucks	0	-	-	-	-	-		
884	39201 Trailers	4,227	2,309	948	18	475	477		
885	39202 Stores Equipment	0	-	-	-	-	-		
886	39400 Tools, Shop & Garage Equipment	2,184,300	1,193,056	490,093	9,336	245,280	246,535		
887	39600 Power Operated Equipment	0	-	-	-	-	-		
888	39603 Ditchers	(6,490)	(3,545)	(1,456)	(28)	(729)	(732)		
889	39604 Backhoes	3,201	1,749	718	14	359	361		
890	39605 Welders	0	-	-	-	-	-		
891	39700 Communication Equipment	275,522	150,489	61,819	1,178	30,939	31,097		
892	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-		
893	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-		
894	39705 Communication Equip. - Telemetering	0	-	-	-	-	-		
895	39800 Miscellaneous Equipment	2,897,920	1,582,832	650,209	12,386	325,414	327,079		
896	39900 Other Tangible Property	0	-	-	-	-	-		
897	39901 Other Tangible Property - Servers - H/W	25,713	14,044	5,769	110	2,887	2,902		
898	39902 Other Tangible Property - Servers - S/W	0	-	-	-	-	-		
899	39903 Other Tangible Property - Network - H/W	111,545	60,926	25,028	477	12,526	12,590		
900	39904 Other Tang. Property - CPU	0	-	-	-	-	-		
901	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-		
902	39906 Other Tang. Property - PC Hardware	(618,423)	(337,780)	(138,756)	(2,643)	(69,444)	(69,799)		
903	39907 Other Tang. Property - PC Software	0	-	-	-	-	-		
904	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-		
905	39909 Other Tang. Property - Application Software	63,339	34,596	14,212	271	7,113	7,149		
906	Other Tang. Property - General Startup Costs	0	-	-	-	-	-		
907	Retirement Work in Progress	(2,179,656)	(1,190,519)	(489,051)	(9,316)	(244,759)	(246,011)		
908	AR 15 general plant amortization	0	-	-	-	-	-		
909									
910	Total General Plant	7,589,384	4,145,290	1,702,837	32,438	852,230	856,589		
911									
912	TOTAL DIRECT RESERVE FOR DEPRECIATION	176,929,174	100,313,878	43,197,530	637,022	16,534,327	16,246,417		
913									
914	Kentucky Mid-States General Office:								
915									
916	Intangible Plant:								
917									
918	30100 Organization	0	-	-	-	-	-		
919	30200 Franchises & Consents	0	-	-	-	-	-		
920	30300 Misc Intangible Plant	0	-	-	-	-	-		
921									
922	Total Intangible Plant:								
923									
924	General:								
925									
926	37400 Land & Land Rights	0	-	-	-	-	-		
927	39001 Structures Frame	51,423	28,087	11,538	220	5,774	5,804		
928	36602 Structures & Improvements	0	-	-	-	-	-		
929	38900 Land & Land Rights	0	-	-	-	-	-		
930	39004 Air Conditioning Equipment	6,356	3,471	1,426	27	714	717		
931	39009 Improvement to leased Premises	19,580	10,695	4,393	84	2,199	2,210		
932	39100 Office Furniture & Equipment	1,879	1,026	422	8	211	212		
933	39102 Remittance Processing Equip	0	-	-	-	-	-		
934	39103 Office Machines	0	-	-	-	-	-		
935	39200 Transportation Equipment	9,027	4,930	2,025	39	1,014	1,019		
936	39201 Trucks	0	-	-	-	-	-		
937	39202 Trailers	0	-	-	-	-	-		
938	39300 Stores Equipment	0	-	-	-	-	-		
939	39400 Tools, Shop & Garage Equipment	26,202	14,312	5,879	112	2,942	2,957		
940	39600 Power Operated Equipment	6,366	3,477	1,428	27	715	718		
941	39603 Ditchers	0	-	-	-	-	-		
942	39604 Backhoes	0	-	-	-	-	-		
943	39605 Welders	0	-	-	-	-	-		
944	39700 Communication Equipment	(11,439)	(6,248)	(2,567)	(49)	(1,284)	(1,291)		
945	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-		
946	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-		
947	39705 Communication Equip. - Telemetering	0	-	-	-	-	-		
948	39800 Miscellaneous Equipment	(64,043)	(34,980)	(14,369)	(274)	(7,192)	(7,228)		
949	39900 Other Tangible Property	0	-	-	-	-	-		
950	39901 Other Tangible Property - Servers - H/W	0	-	-	-	-	-		
951	39902 Other Tangible Property - Servers - S/W	0	-	-	-	-	-		
952	39903 Other Tangible Property - Network - H/W	5,063	2,766	1,136	22	569	571		
953	39904 Other Tang. Property - CPU	0	-	-	-	-	-		
954	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-		
955	39906 Other Tang. Property - PC Hardware	0	0	0	0	0	0		
956	39907 Other Tang. Property - PC Software	32,435	17,716	7,278	139	3,642	3,661		
957	39908 Other Tang. Property - Mainframe S/W	119,936	65,509	26,910	513	13,468	13,537		
958	39909 Other Tang. Property - Application Software	0	-	-	-	-	-		
959	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-		
960	Retirement Work in Progress	26,479	14,463	5,941	113	2,973	2,989		
961									
962	Total General Plant	229,266	125,224	51,441	980	25,745	25,876		

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF RESERVE FOR DEPRECIATION									
963									
964		Shared Services General Office:							
965									
966		General:							
967									
968	37400	Land & Land Rights	0	-	-	-	-	-	-
969	39000	Structures & Improvements	125,903	68,768	28,249	538	14,138	14,210	
970	36602	Structures & Improvements	0	-	-	-	-	-	
971	37503	Improvements	0	-	-	-	-	-	
972	39004	Air Conditioning Equipment	0	-	-	-	-	-	
973	39009	Improvement to leased Premises	488,294	266,704	109,559	2,087	54,832	55,112	
974	39100	Office Furniture & Equipment	148,765	81,255	33,379	636	16,705	16,791	
975	39102	Remittance Processing Equip	0	0	0	0	0	0	
976	39103	Office Machines	0	0	0	0	0	0	
977	39200	Transportation Equipment	4,639	2,534	1,041	20	521	524	
978	39201	Trucks	0	-	-	-	-	-	
979	39202	Trailers	0	-	-	-	-	-	
980	39300	Stores Equipment	0	-	-	-	-	-	
981	39400	Tools, Shop & Garage Equipment	2,845	1,554	638	12	320	321	
982	39600	Power Operated Equipment	0	-	-	-	-	-	
983	39603	Ditchers	0	-	-	-	-	-	
984	39604	Backhoes	0	-	-	-	-	-	
985	39605	Welders	0	-	-	-	-	-	
986	39700	Communication Equipment	1,678	916	376	7	188	189	
987	39701	Communication Equipment - Mobile Radios	0	-	-	-	-	-	
988	39702	Communication Equipment - Fixed Radios	0	-	-	-	-	-	
989	39705	Communication Equip. - Telemetering	0	-	-	-	-	-	
990	39800	Miscellaneous Equipment	3,471	1,896	779	15	390	392	
991	39900	Other Tangible Property	(0)	(0)	(0)	(0)	(0)	(0)	
992	39901	Other Tangible Property - Servers - H/W	362,954	198,244	81,436	1,551	40,757	40,965	
993	39902	Other Tangible Property - Servers - S/W	540,488	295,212	121,270	2,310	60,693	61,003	
994	39903	Other Tangible Property - Network - H/W	68,930	37,649	15,466	295	7,740	7,780	
995	39904	Other Tang. Property - CPU	0	-	-	-	-	-	
996	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-	-	
997	39906	Other Tang. Property - PC Hardware	39,802	21,740	8,930	170	4,469	4,492	
998	39907	Other Tang. Property - PC Software	14,806	9,087	3,322	63	1,663	1,671	
999	39908	Other Tang. Property - Mainframe S/W	0	-	-	-	-	-	
1000	39909	Other Tang. Property - Application Software	3,872,105	2,114,928	868,788	16,550	434,808	437,032	
1001	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-	-	
1002		Retirement Work in Progress	0	-	-	-	-	-	
1003									
1004		Total General Plant	5,674,680	3,099,487	1,273,233	24,254	637,223	640,463	
1005									
1006		Shared Services Customer Support:							
1007									
1008		General:							
1009									
1010	37400	Land & Land Rights	0	-	-	-	-	-	
1011	39001	Structures Frame	0	-	-	-	-	-	
1012	36602	Structures & Improvements	297,392	162,434	66,726	1,271	33,395	33,566	
1013	37503	Improvements	0	-	-	-	-	-	
1014	39004	Air Conditioning Equipment	0	-	-	-	-	-	
1015	39009	Improvement to leased Premises	116,144	63,437	26,059	496	13,042	13,109	
1016	39100	Office Furniture & Equipment	73,903	40,365	16,582	316	8,299	8,341	
1017	39102	Remittance Processing Equip	0	-	-	-	-	-	
1018	39103	Office Machines	0	-	-	-	-	-	
1019	39200	Transportation Equipment	2,397	1,309	538	10	269	271	
1020	39201	Trucks	0	-	-	-	-	-	
1021	39202	Trailers	0	-	-	-	-	-	
1022	39300	Stores Equipment	0	-	-	-	-	-	
1023	39400	Tools, Shop & Garage Equipment	7,267	3,969	1,631	31	816	820	
1024	39500	Laboratory Equipment	589	322	132	3	66	66	
1025	39603	Ditchers	0	-	-	-	-	-	
1026	39604	Backhoes	0	-	-	-	-	-	
1027	39605	Welders	0	-	-	-	-	-	
1028	39700	Communication Equipment	87,674	47,887	19,671	375	9,845	9,895	
1029	39701	Communication Equipment - Mobile Radios	0	-	-	-	-	-	
1030	39702	Communication Equipment - Fixed Radios	0	-	-	-	-	-	
1031	39705	Communication Equip. - Telemetering	0	-	-	-	-	-	
1032	39800	Miscellaneous Equipment	6,469	3,533	1,451	28	726	730	
1033	39900	Other Tangible Property	(8,573)	(4,683)	(1,924)	(37)	(963)	(968)	
1034	39901	Other Tangible Property - Servers - H/W	419,092	228,906	94,032	1,791	47,061	47,302	
1035	39902	Other Tangible Property - Servers - S/W	107,143	58,521	24,040	458	12,031	12,093	
1036	39903	Other Tangible Property - Network - H/W	11,907	6,503	2,672	51	1,337	1,344	
1037	39904	Other Tang. Property - CPU	0	-	-	-	-	-	
1038	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-	-	
1039	39906	Other Tang. Property - PC Hardware	1,262	689	283	5	142	142	
1040	39907	Other Tang. Property - PC Software	(3,859)	(2,108)	(866)	(16)	(433)	(436)	
1041	39908	Other Tang. Property - Mainframe S/W	3,010,873	1,644,527	675,552	12,869	338,098	339,827	
1042	39909	Other Tang. Property - Application Software	5,909	3,227	1,326	25	663	667	
1043	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-	-	
1044		Retirement Work in Progress	0	-	-	-	-	-	
1045									
1046		Total General Plant	4,135,587	2,258,840	927,905	17,676	464,395	466,770	
1047									
1048		TOTAL RESERVE FOR DEPRECIATION	186,968,707	105,797,429	45,450,109	679,933	17,661,689	17,379,546	

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF OTHER RATE BASE									
Customer									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base Additions:								
2									
3	Materials and Supplies - KY Direct	7.2	Allocated O&M Expenses - Cust	(43,566)	(34,028)	(9,128)	(28)	(241)	(141)
4	Materials and Supplies - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	61,018	47,659	12,784	40	337	198
5	Materials and Supplies - Shared Services GO	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
6	Materials and Supplies - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
7	Gas Storage Inventory	99.0	-	0	-	-	-	-	-
8	Prepayments - KY Direct	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
9	Prepayments - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
10	Prepayments - Shared Services GO	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
11	Prepayments - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
12	Cash Working Capital	7.2	Allocated O&M Expenses - Cust	(248,262)	(193,909)	(52,015)	(161)	(1,372)	(805)
13	Regulatory Assets	7.2	Allocated O&M Expenses - Cust	(2,220,935)	(1,734,697)	(465,320)	(1,444)	(12,272)	(7,202)
14									
15	Total Rate Base Additions			(2,451,745)	(1,914,975)	(513,678)	(1,594)	(13,547)	(7,951)
16									
17	Rate Base Deductions:								
18									
19									
20	Customer Advances - KY Direct	2.0	Bills	(683,775)	(607,581)	(75,450)	(31)	(450)	(264)
21	Customer Advances - KY Mid-States GO	2.0	Bills	0	-	-	-	-	-
22	Customer Advances - Shared Services GO	2.0	Bills	0	-	-	-	-	-
23	Customer Advances - Shared Services CS	2.0	Bills	0	-	-	-	-	-
24	ADIT - KY Direct	9.2	Allocated Net Plant - Cust	(34,285,248)	(27,366,340)	(6,629,234)	(11,888)	(175,084)	(102,702)
25	ADIT - KY Mid-States GO	9.2	Allocated Net Plant - Cust	17,350,135	13,848,804	3,354,740	6,016	88,602	51,972
26	ADIT - Shared Services GO	9.2	Allocated Net Plant - Cust	(218,244)	(174,201)	(42,199)	(76)	(1,115)	(654)
27	ADIT - Shared Services CS	9.2	Allocated Net Plant - Cust	(803,226)	(641,131)	(155,308)	(279)	(4,102)	(2,406)
28	Change in Net Operating Loss Carryforward	9.2	Allocated Net Plant - Cust	(4,083,757)	(3,259,637)	(789,616)	(1,416)	(20,854)	(12,233)
29									
30	Total Rate Base Deductions			(22,724,114)	(18,200,086)	(4,337,066)	(7,673)	(113,003)	(66,286)
31									
32									
33	TOTAL OTHER RB - CUSTOMER			(25,175,859)	(20,115,061)	(4,850,745)	(9,267)	(126,550)	(74,236)
34									
35	Interest on Customer Deposits	2.0	Bills	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF OTHER RATE BASE									
Demand									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
35	Rate Base Additions:								
36									
37	Materials and Supplies - KY Direct	7.4	Allocated O&M Expenses - Demand	(60,594)	(28,224)	(15,230)	(346)	(8,789)	(8,005)
38	Materials and Supplies - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	84,868	39,531	21,331	484	12,310	11,212
39	Materials and Supplies - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
40	Materials and Supplies - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
41	Gas Storage Inventory	99.0	-	0	-	-	-	-	-
42	Prepayments - KY Direct	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
43	Prepayments - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
44	Prepayments - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
45	Prepayments - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
46	Cash Working Capital	7.4	Allocated O&M Expenses - Demand	(345,296)	(160,837)	(86,788)	(1,970)	(50,083)	(45,618)
47	Regulatory Assets	7.4	Allocated O&M Expenses - Demand	(3,088,996)	(1,438,836)	(776,403)	(17,620)	(448,042)	(408,095)
48									
49	Total Rate Base Additions			(3,410,018)	(1,588,366)	(857,091)	(19,451)	(494,604)	(450,506)
50									
51	Rate Base Deductions:								
52									
53									
54	Customer Advances - KY Direct	99.0	-	0	-	-	-	-	-
55	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-	-
56	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-	-
57	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-	-
58	ADIT - KY Direct	9.4	Allocated Net Plant - Demand	(40,287,978)	(18,765,903)	(10,126,177)	(229,802)	(5,843,548)	(5,322,548)
59	ADIT - KY Mid-States GO	9.4	Allocated Net Plant - Demand	20,387,831	9,496,532	5,124,377	116,292	2,957,142	2,693,489
60	ADIT - Shared Services GO	9.4	Allocated Net Plant - Demand	(256,454)	(119,455)	(64,458)	(1,463)	(37,197)	(33,881)
61	ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	(943,856)	(439,643)	(237,233)	(5,384)	(136,901)	(124,695)
62	Change in Net Operating Loss Carryforward	9.4	Allocated Net Plant - Demand	(4,798,749)	(2,235,229)	(1,206,141)	(27,372)	(696,032)	(633,975)
63									
64	Total Rate Base Deductions			(25,899,206)	(12,063,698)	(6,509,633)	(147,728)	(3,756,536)	(3,421,610)
65									
66									
67	TOTAL OTHER RB - DEMAND			(29,309,224)	(13,652,064)	(7,366,724)	(167,179)	(4,251,141)	(3,872,117)
68									
69	Interest on Customer Deposits	3.0	Peak Day	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF OTHER RATE BASE									
Commodity									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
69	Rate Base Additions:								
70									
71	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(433,268)	(246,203)	(162,224)	(4,845)	(9,416)	(10,581)
72	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	606,829	344,828	227,208	6,786	13,188	14,819
73	Materials and Supplies - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
74	Materials and Supplies - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
75	Gas Storage Inventory	1.0	Mcf	8,401,855	2,580,041	1,699,317	68,571	1,905,190	2,148,736
76	Prepayments - KY Direct	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
77	Prepayments - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
78	Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
79	Prepayments - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
80	Cash Working Capital	7.6	Allocated O&M Expenses - Comm	(2,468,970)	(1,402,981)	(924,429)	(27,610)	(53,655)	(60,295)
81	C Regulatory Assets	7.6	Allocated O&M Expenses - Comm	(22,087,267)	(12,550,989)	(8,269,888)	(246,998)	(479,998)	(539,394)
82									
83	Total Rate Base Additions			(15,980,821)	(11,275,304)	(7,430,014)	(204,096)	1,375,308	1,553,286
84									
85									
86	Rate Base Deductions:								
87									
88	Customer Advances - KY Direct	99.0	-	0	-	-	-	-	-
89	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-	-
90	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-	-
91	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-	-
92	ADIT - KY Direct	9.6	Allocated Net Plant - Comm	(25,091,685)	(7,767,710)	(5,095,593)	(201,693)	(5,659,598)	(6,367,090)
93	ADIT - KY Mid-States GO	9.6	Allocated Net Plant - Comm	12,697,709	3,930,869	2,578,638	102,067	2,864,054	3,222,082
94	ADIT - Shared Services GO	9.6	Allocated Net Plant - Comm	(159,722)	(49,446)	(32,436)	(1,284)	(36,026)	(40,530)
95	ADIT - Shared Services CS	9.6	Allocated Net Plant - Comm	(587,841)	(181,980)	(119,378)	(4,725)	(132,592)	(149,167)
96	Change in Net Operating Loss Carryforward	9.6	Allocated Net Plant - Comm	(2,988,700)	(925,221)	(606,942)	(24,024)	(674,121)	(758,392)
97									
98	Total Rate Base Deductions			(16,130,239)	(4,993,487)	(3,275,712)	(129,659)	(3,638,284)	(4,093,097)
99									
100									
101	TOTAL OTHER RB - COMMODITY			(32,111,059)	(16,268,791)	(10,705,727)	(333,755)	(2,262,976)	(2,539,811)
102									
103	Interest on Customer Deposits	1.0	Mcf	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
ALLOCATION OF OTHER RATE BASE								
Total Other Rate Base								
Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
103	Rate Base Additions:							
104								
105	Materials and Supplies - KY Direct		(537,429)	(308,455)	(186,582)	(5,219)	(18,445)	(18,727)
106	Materials and Supplies - KY Mid-States GO		752,715	432,018	261,323	7,310	25,834	26,229
107	Materials and Supplies - Shared Services GO		0	-	-	-	-	-
108	Materials and Supplies - Shared Services CS		0	-	-	-	-	-
109	Gas Storage Inventory		8,401,855	2,580,041	1,699,317	68,571	1,905,190	2,148,736
110	Prepayments - KY Direct		0	-	-	-	-	-
111	Prepayments - KY Mid-States GO		0	-	-	-	-	-
112	Prepayments - Shared Services GO		0	-	-	-	-	-
113	Prepayments - Shared Services CS		0	-	-	-	-	-
114	Cash Working Capital		(3,062,527)	(1,757,726)	(1,063,232)	(29,741)	(105,110)	(106,718)
115	Regulatory Assets		(27,397,198)	(15,724,522)	(9,511,611)	(266,061)	(940,312)	(954,691)
116								
117	Total Rate Base Additions		(21,842,583)	(14,778,645)	(8,800,783)	(225,141)	867,157	1,094,829
118								
119								
120	Rate Base Deductions:							
121								
122	Customer Advances - KY Direct		(683,775)	(607,581)	(75,450)	(31)	(450)	(264)
123	Customer Advances - KY Mid-States GO		0	-	-	-	-	-
124	Customer Advances - Shared Services GO		0	-	-	-	-	-
125	Customer Advances - Shared Services CS		0	-	-	-	-	-
126	ADIT - KY Direct		(99,664,910)	(53,899,953)	(21,851,005)	(443,383)	(11,678,230)	(11,792,340)
127	ADIT - KY Mid-States GO		50,435,676	27,276,205	11,057,755	224,375	5,909,797	5,967,543
128	ADIT - Shared Services GO		(634,420)	(343,102)	(139,093)	(2,822)	(74,338)	(75,064)
129	ADIT - Shared Services CS		(2,334,923)	(1,262,754)	(511,920)	(10,387)	(273,595)	(276,268)
130	Change in Net Operating Loss Carryforward		(11,871,206)	(6,420,087)	(2,602,699)	(52,812)	(1,391,008)	(1,404,600)
131								
132	Total Rate Base Deductions		(64,753,559)	(35,257,272)	(14,122,412)	(285,060)	(7,507,823)	(7,580,993)
133								
134								
135	TOTAL OTHER RB		(86,596,142)	(50,035,916)	(22,923,195)	(510,201)	(6,640,666)	(6,486,164)
136								
137	Interest on Customer Deposits		0	-	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
Customer									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1			Production & Gathering:						
2			Operation						
3	7500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
4	7510	99.0 -	Production Maps & Records	0	-	-	-	-	-
5	7530	99.0 -	Field Lines Expenses	0	-	-	-	-	-
6	7540	99.0 -	Field Compressor Station Expense	0	-	-	-	-	-
7	7550	99.0 -	Field Compressor Sta. Fuel & Pwr.	0	-	-	-	-	-
8	7560	99.0 -	Field Meas. & Regul. Station Exp	0	-	-	-	-	-
9	7570	99.0 -	Purification Expense	0	-	-	-	-	-
10	7590	99.0 -	Other Expenses	0	-	-	-	-	-
11			Maintenance						
12	7610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
13	7620	99.0 -	Structures and Improvements	0	-	-	-	-	-
14	7640	99.0 -	Field Line Maintenance	0	-	-	-	-	-
15	7650	99.0 -	Compressor Station Equip. Maint.	0	-	-	-	-	-
16	7660	99.0 -	Meas. & Regul. Station Equip Maint.	0	-	-	-	-	-
17	7670	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
18	7680	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
19	7690	99.0 -	Gas Processed By Others	0	-	-	-	-	-
20			Total Production & Gathering	0	0	0	0	0	0
21			Other Gas Supply Expenses:						
22			Operation						
23			Intercompany Gas Well-head Purchases	99.0 -					
24	8001	99.0 -	Natural gas field line purchases	0	-	-	-	-	-
25	8010	99.0 -	Natural gas city gate purchases	0	-	-	-	-	-
26	8040	99.0 -	Transmission-Operation supervision and engineering	0	-	-	-	-	-
27	8050	99.0 -	Other Gas Purchases / Gas Cost Adjustments	0	-	-	-	-	-
28	8051	99.0 -	PGA for Commercial	0	-	-	-	-	-
29	8052	99.0 -	PGA for Industrial	0	-	-	-	-	-
30	8053	99.0 -	PGA for Public Authority	0	-	-	-	-	-
31	8054	99.0 -	Unbilled PGA Cost	0	-	-	-	-	-
32	8058	99.0 -	PGA Offset to Unrecovered Gas Cost	0	-	-	-	-	-
33	8059	99.0 -	Exchange gas	0	-	-	-	-	-
34	8060	99.0 -	Gas withdrawn from storage-Debit	0	-	-	-	-	-
35	8081	99.0 -	Gas delivered to storage-Credit	0	-	-	-	-	-
36	8082	99.0 -	Gas used for other utility operations-Credit	0	-	-	-	-	-
37	8120	99.0 -	Transmission and compression of gas by others	0	-	-	-	-	-
38	8580	99.0 -	Maintenance						
39			Maint. Of Purch. Gas Meas. Sta.	99.0 -					
40	8350	99.0 -	Total Other Gas Supply Expenses	0	0	0	0	0	0
41			Underground Storage:						
42			Operation						
43			Storage-Operation supervision and engineering	99.0 -					
44	8140	99.0 -	Wells expenses	0	-	-	-	-	-
45	8160	99.0 -	Lines expenses	0	-	-	-	-	-
46	8170	99.0 -	Compressor station expenses	0	-	-	-	-	-
47	8180	99.0 -	Compressor station fuel and power	0	-	-	-	-	-
48	8190	99.0 -	Storage-Measuring and regulating station expenses	0	-	-	-	-	-
49	8200	99.0 -	Storage-Purification expenses	0	-	-	-	-	-
50	8210	99.0 -	Storage-Other expenses	0	-	-	-	-	-
51	8240	99.0 -	Storage well royalties	0	-	-	-	-	-
52	8250	99.0 -	Rents	0	-	-	-	-	-
53	8260	99.0 -	Maintenance						
54			Maint. Sup., & Eng.	99.0 -					
55	8300	99.0 -	Structures and Improvements	0	-	-	-	-	-
56	8310	99.0 -	Reservoirs & Wells Maintenance	0	-	-	-	-	-
57	8320	99.0 -	Line Maintenance	0	-	-	-	-	-
58	8330	99.0 -	Compressor Station Equip Maint	0	-	-	-	-	-
59	8340	99.0 -	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
60	8350	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
61	8360	99.0 -	Other storage expenses-Operation labor and expenses	0	-	-	-	-	-
62	8410	99.0 -	Total Underground Storage Expense	0	0	0	0	0	0
63			Transmission:						
64			Operation						
65			Op., Sup., & Eng.	99.0 -					
66	8500	99.0 -	System Control & Load Dispatching	0	-	-	-	-	-
67	8510	99.0 -	Communication Systems Expense	0	-	-	-	-	-
68	8520	99.0 -	Compressor Station Labor Expense	0	-	-	-	-	-
69	8530	99.0 -	Compressor Station Fuel Gas	0	-	-	-	-	-
70	8540	99.0 -	Compressor Station Fuel & Power	0	-	-	-	-	-
71	8550	99.0 -	Mains Expense	0	-	-	-	-	-
72	8560	99.0 -	Meas. & Regul. Station Expenses	0	-	-	-	-	-
73	8570	99.0 -	LDC Payment	0	-	-	-	-	-
74	8580	99.0 -	LDC Payment - A&G	0	-	-	-	-	-
75	8590	99.0 -	Other Expenses	0	-	-	-	-	-
76	8600	99.0 -	Rents	0	-	-	-	-	-
77			Maintenance						
78			Maint. Sup., & Eng.	99.0 -					
79	8610	99.0 -	Structures and Improvements	0	-	-	-	-	-
80	8620	99.0 -	Mains	0	-	-	-	-	-
81	8630	99.0 -	Compressor Station Equip Maint	0	-	-	-	-	-
82	8640	99.0 -	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
83	8650	99.0 -	Communication Equipment Maintenance	0	-	-	-	-	-
84	8660	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
85	8670	99.0 -	Total Transmission Expense	0	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
89									
90	Distribution:								
91	Operation								
92	8700 Supervision and Engineering	10.2	Composite of Accts. 871-879 & 886-893 - Cust	154,174	96,558	54,156	142	2,091	1,227
93	8710 Distribution Load Dispatching	99.0	-	0	-	-	-	-	-
94	8711 Odorization	99.0	-	0	-	-	-	-	-
94	accts. 376 & 380 Compressor Station Labor & Expenses	11.2	Composite of Accts. 376 & 380 - Cust	0	-	-	-	-	-
95	8740 Mains & Services	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-	-
96	8750 Measuring and Regulating Station Exp. - Gen	11.2	Composite of Accts. 376 & 380 - Cust	0	-	-	-	-	-
97	8760 Measuring and Regulating Station Exp. - Ind.	2.2	Non-Residential Bills	27,244	-	26,978	11	161	94
98	8770 Measuring and Regulating Sta. Exp. - City Gate	11.2	Composite of Accts. 376 & 380 - Cust	0	-	-	-	-	-
99	8780 Meters and House Regulator Expense	13.2	Composite of Accts. 381-383 - Cust	1,085,247	695,968	364,380	1,022	15,049	8,828
100	8790 Customer Installations Expense	2.0	Bills	0	-	-	-	-	-
101	8800 Other Expense	10.2	Composite of Accts. 871-879 & 886-893 - Cust	255	160	90	0	3	2
102	8810 Rents	10.2	Composite of Accts. 871-879 & 886-893 - Cust	52,201	32,693	18,336	48	708	415
103	Maintenance								
104	8850 Maintenance Supervision and Engineering	10.2	Composite of Accts. 871-879 & 886-893 - Cust	26	16	9	0	0	0
105	8860 Maintenance of Structures and Improvements	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-	-
106	8870 Maintenance of Mains	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-	-
107	8890 Maintenance of compressor station equipment	99.0	-	0	-	-	-	-	-
108	8900 Maint. of Measuring and Regulating Station Equip. - General	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-	-
109	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	2.2	Non-Residential Bills	2,164	-	2,143	1	13	7
110	8920 Maint. of Measuring and Regulating Station Equip. - City Gate	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-	-
111	8930 Maintenance of Services	14.2	Account 380 - Cust	8,087	7,186	892	0	5	3
112	8940 Maintenance of Meters and House Regulators	13.2	Composite of Accts. 381-383 - Cust	913	586	307	1	13	7
113	8950 Maintenance of Other Equipment	10.2	Composite of Accts. 871-879 & 886-893 - Cust	0	-	-	-	-	-
114	Total Distribution			1,330,311	833,166	467,292	1,225	18,044	10,584
115	Customer Accounts:								
116	9010 Supervision	2.0	Bills	0	-	-	-	-	-
117	9020 Meter Reading Expense	2.0	Bills	928,105	824,685	102,410	41	610	358
119	9030 Customer Records and Collection Expenses	2.0	Bills	1,107,950	984,490	122,255	49	729	427
120	9040 Uncollectible Accounts	8.0	Customer Deposit Balances	363,458	252,474	108,504	2,387	49	43
121	9050 Miscellaneous Customer Accounts Expenses	2.0	Bills	0	-	-	-	-	-
122	Total Customer Accounts			2,399,513	2,061,649	333,170	2,478	1,388	828
123	Customer Service and Information:								
124	9070 Supervision	2.0	Bills	0	-	-	-	-	-
126	9080 Customer Assistance Expenses	2.0	Bills	0	-	-	-	-	-
127	9090 Informational and Instructional Advertising Expenses	2.0	Bills	175,015	155,513	19,312	8	115	68
128	9100 Miscellaneous Customer Service and Informational Expenses	2.0	Bills	116	103	13	0	0	0
129	Total Customer Service and Information			175,131	155,616	19,325	8	115	68
130	Sales:								
131	9110 Supervision	2.0	Bills	0	-	-	-	-	-
133	9120 Demonstrating and Selling Expenses	2.0	Bills	0	-	-	-	-	-
134	9130 Advertising Expenses	2.0	Bills	0	-	-	-	-	-
135	9160 Miscellaneous Sales Expenses	2.0	Bills	155,125	137,839	17,117	7	102	60
136	Total Sales			155,125	137,839	17,117	7	102	60
137	Administrative & General:								
138	9200 Administrative and General Salaries	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(339,719)	(261,197)	(74,842)	(151)	(2,225)	(1,305)
141	9210 Office Supplies and Expenses	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	2,291	1,761	505	1	15	9
142	9220 Administrative Expenses Transferred - Customer Support	2.0	Bills	0	-	-	-	-	-
143	9220 Administrative Expenses Transferred - General	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	4,180,709	3,214,385	921,031	1,859	27,376	16,058
144	9230 Outside Services Employed	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	69,563	53,485	15,325	31	456	267
145	9240 Property Insurance	9.2	Allocated Net Plant - Cust	24,966	19,927	4,827	9	127	75
146	9250 Injuries and Damages	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	17,842	13,716	3,931	8	117	69
147	9260 Employee Pensions and Benefits	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	345,313	265,498	76,074	154	2,261	1,326
148	9270 Franchise Requirements	2.0	Bills	1,091	970	120	0	1	0
149	9280 Regulatory Commission Expenses	2.0	Bills	319,870	284,226	35,296	14	210	123
150	930.1 General Advertising Expenses	2.0	Bills	0	-	-	-	-	-
151	930.2 Miscellaneous General Expense	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(14,942)	(11,488)	(3,292)	(7)	(98)	(57)
152	9310 Rents	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	422	324	93	0	3	2
153	Maintenance								
154	9320 Maintenance of General Plant	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	0	-	-	-	-	-
155	Total A&G			4,607,405	3,581,609	979,068	1,918	28,243	16,567
156	TOTAL O&M EXPENSE - CUSTOMER			8,667,484	6,769,878	1,815,971	5,636	47,892	28,107

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
Demand									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
158			Production & Gathering:						
159			Operation						
160	7500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
161	7510	99.0 -	Production Maps & Records	0	-	-	-	-	-
162	7530	99.0 -	Field Lines Expenses	0	-	-	-	-	-
163	7540	99.0 -	Field Compressor Station Expense	0	-	-	-	-	-
164	7550	99.0 -	Field Compressor Sta. Fuel & Pwr.	0	-	-	-	-	-
165	7560	99.0 -	Field Meas. & Regul. Station Exp	0	-	-	-	-	-
166	7570	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
167	7590	99.0 -	Other Expenses	0	-	-	-	-	-
168			Maintenance						
169	7610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
170	7620	99.0 -	Structures and Improvements	0	-	-	-	-	-
171	7640	99.0 -	Field Line Maintenance	0	-	-	-	-	-
172	7650	99.0 -	Compressor Station Equip. Maint.	0	-	-	-	-	-
173	7660	99.0 -	Meas. & Regul. Station Equip Maint.	0	-	-	-	-	-
174	7670	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
175	7680	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
176	7690	99.0 -	Gas Processed By Others	0	-	-	-	-	-
177			Total Production & Gathering	0	0	0	0	0	0
178			Other Gas Supply Expenses:						
179			Operation						
180	8001	99.0 -	Intercompany Gas Well-head Purchases	0	-	-	-	-	-
182	8010	99.0 -	Natural gas field line purchases	0	-	-	-	-	-
183	8040	99.0 -	Natural gas city gate purchases	0	-	-	-	-	-
184	8050	99.0 -	Transmission-Operation supervision and engineering	0	-	-	-	-	-
185	8051	99.0 -	Other Gas Purchases / Gas Cost Adjustments	0	-	-	-	-	-
186	8052	99.0 -	PGA for Commercial	0	-	-	-	-	-
187	8053	99.0 -	PGA for Industrial	0	-	-	-	-	-
188	8054	99.0 -	PGA for Public Authority	0	-	-	-	-	-
189	8058	99.0 -	Unbilled PGA Cost	0	-	-	-	-	-
190	8059	99.0 -	PGA Offset to Unrecovered Gas Cost	0	-	-	-	-	-
191	8060	99.0 -	Exchange gas	0	-	-	-	-	-
192	8081	99.0 -	Gas withdrawn from storage-Debit	0	-	-	-	-	-
193	8082	99.0 -	Gas delivered to storage-Credit	0	-	-	-	-	-
194	8120	99.0 -	Gas used for other utility operations-Credit	0	-	-	-	-	-
195	8580	99.0 -	Transmission and compression of gas by others	0	-	-	-	-	-
196			Maintenance						
197	8350	99.0 -	Maint. Of Purch. Gas Meas. Sta.	0	-	-	-	-	-
198			Total Other Gas Supply Expenses	0	0	0	0	0	0
199			Underground Storage:						
200			Operation						
202	8140	3.0 Peak Day	Storage-Operation supervision and engineering	326	152	82	2	47	43
203	8160	3.0 Peak Day	Wells expenses	185,158	86,245	46,538	1,056	26,856	24,462
204	8170	3.0 Peak Day	Lines expenses	20,632	9,610	5,186	118	2,993	2,726
205	8180	3.0 Peak Day	Compressor station expenses	26,090	12,153	6,558	149	3,784	3,447
206	8190	3.0 Peak Day	Compressor station fuel and power	495	231	125	3	72	65
207	8200	3.0 Peak Day	Storage-Measuring and regulating station expenses	3,989	1,858	1,003	23	579	527
208	8210	3.0 Peak Day	Storage-Purification expenses	19,897	9,268	5,001	113	2,886	2,629
209	8240	3.0 Peak Day	Storage-Other expenses	0	-	-	-	-	-
210	8250	3.0 Peak Day	Storage well royalties	4,605	2,145	1,157	26	668	608
211	8260	3.0 Peak Day	Rents	0	-	-	-	-	-
212			Maintenance						
213	8300	3.0 Peak Day	Maint. Sup., & Eng.	0	-	-	-	-	-
214	8310	3.0 Peak Day	Structures and Improvements	277	129	70	2	40	37
215	8320	3.0 Peak Day	Reservoirs & Wells Maintenance	0	-	-	-	-	-
216	8330	3.0 Peak Day	Line Maintenance	0	-	-	-	-	-
217	8340	3.0 Peak Day	Compressor Station Equip Maint	0	-	-	-	-	-
218	8350	3.0 Peak Day	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
219	8360	3.0 Peak Day	Purification Equipment Maintenance	0	-	-	-	-	-
220	8410	3.0 Peak Day	Other storage expenses-Operation labor and expenses	116,360	54,200	29,246	664	16,877	15,373
221			Total Underground Storage Expense	377,829	175,990	94,965	2,155	54,802	49,916
222			Transmission:						
223			Operation						
224			Op., Sup., & Eng.						
225	8500	3.0 Peak Day	Op., Sup., & Eng.	14,402	6,708	3,620	82	2,089	1,903
226	8510	3.0 Peak Day	System Control & Load Dispatching	0	-	-	-	-	-
227	8520	3.0 Peak Day	Communication Systems Expense	0	-	-	-	-	-
228	8530	3.0 Peak Day	Compressor Station Labor Expense	0	-	-	-	-	-
229	8540	3.0 Peak Day	Compressor Station Fuel Gas	0	-	-	-	-	-
230	8550	3.0 Peak Day	Compressor Station Fuel & Power	206	96	52	1	30	27
231	8560	3.0 Peak Day	Mains Expense	175,659	81,821	44,151	1,002	25,478	23,207
232	8570	3.0 Peak Day	Meas. & Regul. Station Expenses	11,942	5,563	3,002	68	1,732	1,578
233	8580	3.0 Peak Day	LDC Payment	0	-	-	-	-	-
234	8580	3.0 Peak Day	LDC Payment - A&G	0	-	-	-	-	-
235	8590	3.0 Peak Day	Other Expenses	0	-	-	-	-	-
236	8600	3.0 Peak Day	Rents	0	-	-	-	-	-
237			Maintenance						
238	8610	3.0 Peak Day	Maint. Sup., & Eng.	0	-	-	-	-	-
239	8620	3.0 Peak Day	Structures and Improvements	0	-	-	-	-	-
240	8630	3.0 Peak Day	Mains	4,141	1,929	1,041	24	601	547
241	8640	3.0 Peak Day	Compressor Station Equip Maint	0	-	-	-	-	-
242	8650	3.0 Peak Day	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
243	8660	3.0 Peak Day	Communication Equipment Maintenance	0	-	-	-	-	-
244	8670	3.0 Peak Day	Other Equipment Maintenance	0	-	-	-	-	-
245			Total Transmission Expense	206,350	96,117	51,865	1,177	29,930	27,261

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
246									
247	Distribution:								
248	Operation								
249	8700 Supervision and Engineering	10.4	Composite of Accts. 871-879 & 886-893 - Demand	538,621	250,887	135,380	3,072	78,124	71,159
250	8710 Distribution Load Dispatching	99.0	-	0	-	-	-	-	-
251	8711 Odorization	99.0	-	0	-	-	-	-	-
251	8720 Compressor Station Labor & Expenses	11.4	Composite of Accts. 376 & 380 - Demand	0	-	-	-	-	-
252	8740 Mains & Services	12.4	Composite of Accts. 374-379 - Demand	3,608,094	1,680,629	906,676	20,580	523,334	476,675
253	8750 Measuring and Regulating Station Exp. - Gen	12.4	Composite of Accts. 374-379 - Demand	303,658	141,442	78,323	1,732	44,044	40,117
254	8760 Measuring and Regulating Station Exp. - Ind.	99.0	-	0	-	-	-	-	-
255	8770 Measuring and Regulating Sta. Exp. - City Gate	12.4	Composite of Accts. 374-379 - Demand	2,138	996	537	12	310	282
256	8780 Meters and House Regulator Expense	13.4	Composite of Accts. 381-383 - Demand	0	-	-	-	-	-
257	8790 Customer Installations Expense	99.0	-	0	-	-	-	-	-
258	8800 Other Expense	10.4	Composite of Accts. 871-879 & 886-893 - Demand	891	415	224	5	129	118
259	8810 Rents	10.4	Composite of Accts. 871-879 & 886-893 - Demand	182,369	84,946	45,837	1,040	26,452	24,093
260	Maintenance								
261	8850 Maintenance Supervision and Engineering	10.4	Composite of Accts. 871-879 & 886-893 - Demand	91	42	23	1	13	12
262	8860 Maintenance of Structures and Improvements	12.4	Composite of Accts. 374-379 - Demand	0	-	-	-	-	-
263	8870 Maintenance of Mains	12.4	Composite of Accts. 374-379 - Demand	10,936	5,094	2,749	62	1,586	1,445
264	8890 Maintenance of compressor station equipment	99.0	-	0	-	-	-	-	-
265	8900 Maint. of Measuring and Regulating Station Equip. - General	12.4	Composite of Accts. 374-379 - Demand	0	-	-	-	-	-
266	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-	-	-	-	-
267	8920 Maint. of Measuring and Regulating Station Equip. - City Gate	12.4	Composite of Accts. 374-379 - Demand	780	363	196	4	113	103
268	8930 Maintenance of Services	14.4	Account 380 - Demand	0	-	-	-	-	-
269	8940 Maintenance of Meters and House Regulators	13.4	Composite of Accts. 381-383 - Demand	0	-	-	-	-	-
270	8950 Maintenance of Other Equipment	10.4	Composite of Accts. 871-879 & 886-893 - Demand	0	-	-	-	-	-
271	Total Distribution			4,647,578	2,164,815	1,168,145	26,510	674,105	614,603
272	Customer Accounts:								
273	9010 Supervision	99.0	-	0	-	-	-	-	-
274	9020 Meter Reading Expense	99.0	-	0	-	-	-	-	-
275	9030 Customer Records and Collection Expenses	99.0	-	0	-	-	-	-	-
276	9040 Uncollectible Accounts	99.0	-	0	-	-	-	-	-
277	9050 Miscellaneous Customer Accounts Expenses	99.0	-	0	-	-	-	-	-
278	Total Customer Accounts			0	-	-	-	-	-
280	Customer Service and Information:								
281	9070 Supervision	99.0	-	0	-	-	-	-	-
282	9080 Customer Assistance Expenses	99.0	-	0	-	-	-	-	-
283	9090 Informational and Instructional Advertising Expenses	99.0	-	0	-	-	-	-	-
284	9100 Miscellaneous Customer Service and Informational Expenses	99.0	-	0	-	-	-	-	-
285	Total Customer Service and Information			0	-	-	-	-	-
286	Sales:								
287	9110 Supervision	99.0	-	0	-	-	-	-	-
288	9120 Demonstrating and Selling Expenses	99.0	-	0	-	-	-	-	-
289	9130 Advertising Expenses	99.0	-	0	-	-	-	-	-
290	9160 Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-
291	Total Sales			0	-	-	-	-	-
292	Administrative & General:								
293	9200 Administrative and General Salaries	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(541,616)	(252,282)	(136,133)	(3,089)	(78,558)	(71,554)
294	9210 Office Supplies and Expenses	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	3,652	1,701	918	21	530	483
295	9220 Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-	-
300	9220 Administrative Expenses Transferred - General	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	6,665,339	3,104,676	1,675,299	38,019	966,770	880,575
301	9230 Outside Services Employed	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	110,905	51,659	27,875	633	16,086	14,652
302	9240 Property Insurance	9.4	Allocated Net Plant - Demand	29,337	13,865	7,374	167	4,255	3,876
303	9250 Injuries and Damages	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	28,446	13,250	7,150	162	4,126	3,758
304	9260 Employee Pensions and Benefits	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	550,535	256,436	138,374	3,140	79,852	72,733
305	9270 Franchise Requirements	99.0	-	0	-	-	-	-	-
306	9280 Regulatory Commission Expenses	99.0	-	0	-	-	-	-	-
307	930.1 General Advertising Expenses	99.0	-	0	-	-	-	-	-
308	930.2 Miscellaneous General Expense	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(23,822)	(11,096)	(5,988)	(136)	(3,455)	(3,147)
309	9310 Rents	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	672	313	169	4	98	89
310	Maintenance								
311	9320 Maintenance of General Plant	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	0	-	-	-	-	-
312	Total A&G			6,823,447	3,178,321	1,715,038	36,921	989,703	901,463
313	TOTAL O&M EXPENSE - DEMAND			12,055,204	5,615,243	3,030,014	68,763	1,748,541	1,592,644

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
Commodity									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
315			Production & Gathering:						
316			Operation						
317	7500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
318	7510	99.0 -	Production Maps & Records	0	-	-	-	-	-
319	7530	99.0 -	Field Lines Expenses	0	-	-	-	-	-
320	7540	99.0 -	Field Compressor Station Expense	0	-	-	-	-	-
321	7550	99.0 -	Field Compressor Sta. Fuel & Pwr.	0	-	-	-	-	-
322	7560	18.4 Gas Costs	Field Meas. & Regul. Station Exp	0	-	-	-	-	-
323	7570	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
324	7590	99.0 -	Other Expenses	0	-	-	-	-	-
325			Maintenance						
326	7610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
327	7620	99.0 -	Structures and Improvements	0	-	-	-	-	-
328	7640	99.0 -	Field Line Maintenance	0	-	-	-	-	-
329	7650	99.0 -	Compressor Station Equip. Maint.	0	-	-	-	-	-
330	7660	99.0 -	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
331	7670	99.0 -	Purification Equipment Maintenance	0	-	-	-	-	-
332	7680	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
333	7690	99.0 -	Gas Processed By Others	0	-	-	-	-	-
334			Total Production & Gathering	0	0	0	0	0	0
335									
336			Other Gas Supply Expenses:						
337			Operation						
338	8001	18.4 Gas Costs	Intercompany Gas Well-head Purchases	0	-	-	-	-	-
339	8010	18.4 Gas Costs	Natural gas field line purchases	98,009	58,391	38,488	1,130	-	-
340	8040	18.4 Gas Costs	Natural gas city gate purchases	45,028,264	26,826,904	17,662,418	519,943	-	-
341	8050	18.4 Gas Costs	Transmission-Operation supervision and engineering	(31,349)	(18,877)	(12,311)	(361)	-	-
342	8051	18.4 Gas Costs	Other Gas Purchases / Gas Cost Adjustments	48,172,790	28,700,347	18,917,260	555,183	-	-
343	8052	18.4 Gas Costs	PGA for Commercial	23,895,123	14,236,218	9,383,519	275,387	-	-
344	8053	18.4 Gas Costs	PGA for Industrial	4,334,292	2,582,281	1,702,059	49,952	-	-
345	8054	18.4 Gas Costs	PGA for Public Authority	4,373,421	2,605,593	1,717,425	50,403	-	-
346	8058	18.4 Gas Costs	Unbilled PGA Cost	(2,890,437)	(1,722,062)	(1,135,063)	(33,312)	-	-
347	8059	18.4 Gas Costs	PGA Offset to Unrecovered Gas Cost	(82,419,896)	(49,104,061)	(32,365,961)	(949,875)	-	-
348	8060	18.4 Gas Costs	Exchange gas	2,017,828	1,202,180	792,393	23,255	-	-
349	8081	18.4 Gas Costs	Gas withdrawn from storage-Debit	14,196,420	8,457,937	5,574,880	163,611	-	-
350	8082	18.4 Gas Costs	Gas delivered to storage-Credit	(11,565,589)	(6,890,538)	(4,541,760)	(133,291)	-	-
351	8120	18.4 Gas Costs	Gas used for other utility operations-Credit	(11,533)	(6,871)	(4,529)	(133)	-	-
352	8580	18.4 Gas Costs	Transmission and compression of gas by others	32,676,306	19,467,864	12,831,853	376,589	-	-
353			Maintenance						
354	8350	18.4 Gas Costs	Maint. Of Purch. Gas Meas. Sta.	0	-	-	-	-	-
355			Total Other Gas Supply Expenses	77,873,656	46,395,506	30,580,671	897,480	0	0
356									
357			Underground Storage:						
358			Operation						
359	8140	1.5 Winter Volumes	Storage-Operation supervision and engineering	326	126	75	1	62	63
360	8160	1.5 Winter Volumes	Wells expenses	185,158	71,497	42,287	788	34,931	35,655
361	8170	1.5 Winter Volumes	Lines expenses	20,632	7,967	4,712	88	3,892	3,973
362	8180	1.5 Winter Volumes	Compressor station expenses	26,090	10,074	5,959	111	4,922	5,024
363	8190	1.5 Winter Volumes	Compressor station fuel and power	495	191	113	2	93	95
364	8200	1.5 Winter Volumes	Storage-Measuring and regulating station expenses	3,989	1,540	911	17	752	768
365	8210	1.5 Winter Volumes	Storage-Purification expenses	19,897	7,683	4,544	85	3,754	3,831
366	8240	1.5 Winter Volumes	Storage-Other expenses	0	-	-	-	-	-
367	8250	1.5 Winter Volumes	Storage well royalties	4,605	1,778	1,052	20	869	887
368	8260	1.5 Winter Volumes	Rents	0	-	-	-	-	-
369			Maintenance						
370	8300	1.5 Winter Volumes	Maint. Sup., & Eng.	0	-	-	-	-	-
371	8310	1.5 Winter Volumes	Structures and Improvements	277	107	63	1	52	53
372	8320	1.5 Winter Volumes	Reservoirs & Wells Maintenance	0	-	-	-	-	-
373	8330	1.5 Winter Volumes	Line Maintenance	0	-	-	-	-	-
374	8340	1.5 Winter Volumes	Compressor Station Equip Maint	0	-	-	-	-	-
375	8350	1.5 Winter Volumes	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
376	8360	1.5 Winter Volumes	Purification Equipment Maintenance	0	-	-	-	-	-
377	8410	1.5 Winter Volumes	Other storage expenses-Operation labor and expenses	116,360	44,931	26,575	495	21,952	22,407
378			Total Underground Storage Expense	377,829	145,895	86,290	1,608	71,280	72,756
379									
380			Transmission:						
381			Operation						
382	8500	99.0 -	Op., Sup., & Eng.	0	-	-	-	-	-
383	8510	99.0 -	System Control & Load Dispatching	0	-	-	-	-	-
384	8520	99.0 -	Communication Systems Expense	0	-	-	-	-	-
385	8530	99.0 -	Compressor Station Labor Expense	0	-	-	-	-	-
386	8540	99.0 -	Compressor Station Fuel Gas	0	-	-	-	-	-
387	8550	99.0 -	Compressor Station Fuel & Power	0	-	-	-	-	-
388	8560	99.0 -	Mains Expense	0	-	-	-	-	-
389	8570	99.0 -	Meas. & Regul. Station Expenses	0	-	-	-	-	-
390	8580	99.0 -	LDC Payment	0	-	-	-	-	-
391	8580	99.0 -	LDC Payment - A&G	0	-	-	-	-	-
392	8590	99.0 -	Other Expenses	0	-	-	-	-	-
393	8600	99.0 -	Rents	0	-	-	-	-	-
394			Maintenance						
395	8610	99.0 -	Maint. Sup., & Eng.	0	-	-	-	-	-
396	8620	99.0 -	Structures and Improvements	0	-	-	-	-	-
397	8630	99.0 -	Mains	0	-	-	-	-	-
398	8640	99.0 -	Compressor Station Equip Maint	0	-	-	-	-	-
399	8650	99.0 -	Meas. & Regul. Station Equip Maint	0	-	-	-	-	-
400	8660	99.0 -	Communication Equipment Maintenance	0	-	-	-	-	-
401	8670	99.0 -	Other Equipment Maintenance	0	-	-	-	-	-
402			Total Transmission Expense	0	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
403									
404	Distribution:								
405	Operation								
406	8700 Supervision and Engineering	10.6	Composite of Accts. 871-879 & 886-893 - Comm	373,385	114,659	75,519	3,047	84,668	95,491
407	8710 Distribution Load Dispatching	1.0	Mcf	388	122	81	3	90	102
408	8711 Odorization	1.0	Mcf	108,130	33,205	21,870	882	24,519	27,654
408	8720 Compressor Station Labor & Expenses	99.0	-	0	-	-	-	-	-
409	8740 Mains & Services	12.6	Composite of Accts. 374-379 - Comm	2,346,259	720,489	474,543	19,149	532,033	600,045
410	8750 Measuring and Regulating Station Exp. - Gen	12.6	Composite of Accts. 374-379 - Comm	197,462	60,637	39,938	1,612	44,776	50,500
411	8760 Measuring and Regulating Station Exp. - Ind.	99.0	-	0	-	-	-	-	-
412	8770 Measuring and Regulating Sta. Exp. - City Gate	12.6	Composite of Accts. 374-379 - Comm	1,390	427	281	11	315	356
413	8780 Meters and House Regulator Expense	99.0	-	0	-	-	-	-	-
414	8790 Customer Installations Expense	99.0	-	0	-	-	-	-	-
415	8800 Other Expense	10.6	Composite of Accts. 871-879 & 886-893 - Comm	617	190	125	5	140	158
416	8810 Rents	10.6	Composite of Accts. 871-879 & 886-893 - Comm	126,422	38,822	25,570	1,032	28,667	32,332
417	Maintenance								
418	8850 Maintenance Supervision and Engineering	10.6	Composite of Accts. 871-879 & 886-893 - Comm	63	19	13	1	14	16
419	8860 Maintenance of Structures and Improvements	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
420	8870 Maintenance of Mains	12.6	Composite of Accts. 374-379 - Comm	7,111	2,184	1,438	58	1,613	1,819
421	8890 Maintenance of compressor station equipment	1.0	Mcf	60,065	18,445	12,148	490	13,620	15,361
422	8900 Maint. of Measuring and Regulating Station Equip. - General	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
423	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	5.0	Direct to Transport	0	-	-	-	-	-
424	8920 Maint. of Measuring and Regulating Station Equip. - City Gate	12.6	Composite of Accts. 374-379 - Comm	507	156	103	4	115	130
425	8930 Maintenance of Services	14.6	Account 380 - Comm	0	-	-	-	-	-
426	8940 Maintenance of Meters and House Regulators	13.6	Composite of Accts. 381-383 - Comm	0	-	-	-	-	-
427	8950 Maintenance of Other Equipment	10.6	Composite of Accts. 871-879 & 886-893 - Comm	0	-	-	-	-	-
428	Total Distribution			3,221,810	989,353	651,627	26,294	730,572	823,963
429									
430	Customer Accounts:								
431	9010 Supervision	99.0	-	0	-	-	-	-	-
432	9020 Meter Reading Expense	99.0	-	0	-	-	-	-	-
433	9030 Customer Records and Collection Expenses	99.0	-	0	-	-	-	-	-
434	9040 Uncollectible Accounts	99.0	-	0	-	-	-	-	-
435	9050 Miscellaneous Customer Accounts Expenses	99.0	-	0	-	-	-	-	-
436	Total Customer Accounts			0	-	-	-	-	-
437									
438	Customer Service and Information:								
439	9070 Supervision	99.0	-	0	-	-	-	-	-
440	9080 Customer Assistance Expenses	99.0	-	0	-	-	-	-	-
441	9090 Informational and Instructional Advertising Expenses	99.0	-	0	-	-	-	-	-
442	9100 Miscellaneous Customer Service and Informational Expenses	99.0	-	0	-	-	-	-	-
443	Total Customer Service and Information			0	-	-	-	-	-
444									
445	Sales:								
446	9110 Supervision	99.0	-	0	-	-	-	-	-
447	9120 Demonstrating and Selling Expenses	99.0	-	0	-	-	-	-	-
448	9130 Advertising Expenses	99.0	-	0	-	-	-	-	-
449	9160 Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-	-
450	Total Sales			0	-	-	-	-	-
451									
452	Administrative & General:								
453	Operation								
454	9200 Administrative and General Salaries	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	(375,222)	(115,228)	(75,892)	(3,062)	(85,082)	(95,957)
455	9210 Office Supplies and Expenses	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	2,530	777	512	21	574	647
456	9220 Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-	-
457	9220 Administrative Expenses Transferred - General	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	4,617,626	1,418,045	933,959	37,683	1,047,053	1,180,885
458	9230 Outside Services Employed	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	76,833	23,695	15,540	627	17,422	19,649
459	9240 Property Insurance	9.6	Allocated Net Plant - Comm	18,271	5,856	3,710	147	4,121	4,836
460	9250 Injuries and Damages	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	19,707	6,052	3,986	161	4,468	5,040
461	9260 Employee Pensions and Benefits	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	381,401	117,126	77,142	3,112	86,483	97,537
462	9270 Franchise Requirements	99.0	-	0	-	-	-	-	-
463	9280 Regulatory Commission Expenses	99.0	-	0	-	-	-	-	-
464	930.1 General Advertising Expenses	99.0	-	0	-	-	-	-	-
465	930.2 Miscellaneous General Expense	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	(16,504)	(5,068)	(3,338)	(135)	(3,742)	(4,221)
466	9310 Rents	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	466	143	94	4	106	119
467	Maintenance								
468	9320 Maintenance of General Plant	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	0	-	-	-	-	-
469	Total A&G			4,725,107	1,451,097	955,714	38,558	1,071,403	1,208,335
470									
471	TOTAL O&M EXPENSE - COMMODITY			86,198,403	48,981,851	32,274,301	963,941	1,873,255	2,105,055

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF O&M EXPENSES									
Total O&M Expenses									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
472			Production & Gathering:						
473			Operation						
474	7500		Op., Sup., & Eng.	0	0	0	0	0	0
475	7510		Production Maps & Records	0	0	0	0	0	0
476	7530		Field Lines Expenses	0	0	0	0	0	0
477	7540		Field Compressor Station Expense	0	0	0	0	0	0
478	7550		Field Compressor Sta. Fuel & Pwr.	0	0	0	0	0	0
479	7560		Field Meas. & Regul. Station Exp	0	0	0	0	0	0
480	7570		Purification Expense	0	0	0	0	0	0
481	7590		Other Expenses	0	0	0	0	0	0
482			Maintenance						
483	7610		Maint. Sup., & Eng.	0	0	0	0	0	0
484	7620		Structures and Improvements	0	0	0	0	0	0
485	7640		Field Line Maintenance	0	0	0	0	0	0
486	7650		Compressor Station Equip. Maint.	0	0	0	0	0	0
487	7660		Meas. & Regul. Station Equip Maint	0	0	0	0	0	0
488	7670		Purification Equipment Maintenance	0	0	0	0	0	0
489	7680		Other Equipment Maintenance	0	0	0	0	0	0
490	7690		Gas Processed By Others	0	0	0	0	0	0
491			Total Production & Gathering	0	0	0	0	0	0
492									
493			Other Gas Supply Expenses:						
494			Operation						
495	8001		Intercompany Gas Well-head Purchases	0	0	0	0	0	0
496	8010		Natural gas field line purchases	98,009	58,391	38,488	1,130	0	0
497	8040		Natural gas city gate purchases	45,028,264	26,826,904	17,682,418	519,943	0	0
498	8050		Transmission-Operation supervision and engineering	(31,349)	(18,877)	(12,311)	(361)	0	0
499	8051		Other Gas Purchases / Gas Cost Adjustments	48,172,790	28,700,347	18,917,260	555,183	0	0
500	8052		PGA for Commercial	23,895,123	14,236,218	9,383,519	275,387	0	0
501	8053		PGA for Industrial	4,334,292	2,582,281	1,702,059	49,952	0	0
502	8054		PGA for Public Authority	4,373,421	2,605,593	1,717,425	50,403	0	0
503	8058		Unbilled PGA Cost	(2,890,437)	(1,722,062)	(1,135,063)	(33,312)	0	0
504	8059		PGA Offset to Unrecovered Gas Cost	(82,419,896)	(49,104,061)	(32,365,961)	(949,875)	0	0
505	8060		Exchange gas	2,017,828	1,202,180	792,393	23,255	0	0
506	8081		Gas withdrawn from storage-Debit	14,196,420	8,457,937	5,574,880	163,611	0	0
507	8082		Gas delivered to storage-Credit	(11,565,589)	(6,890,538)	(4,541,760)	(133,291)	0	0
508	8120		Gas used for other utility operations-Credit	(11,533)	(6,871)	(4,529)	(133)	0	0
509	8580		Transmission and compression of gas by others	32,676,306	19,467,864	12,831,853	376,589	0	0
510			Maintenance						
511	8350		Maint. Of Purch. Gas Meas. Sta.	0	0	0	0	0	0
512			Total Other Gas Supply Expenses	77,873,656	46,395,506	30,580,671	897,480	0	0
513									
514			Underground Storage:						
515			Operation						
516	8140		Storage-Operation supervision and engineering	653	278	157	3	109	106
517	8160		Wells expenses	370,315	157,742	88,825	1,844	61,787	60,116
518	8170		Lines expenses	41,265	17,577	9,898	206	6,885	6,699
519	8180		Compressor station expenses	52,180	22,227	12,516	260	8,706	8,471
520	8190		Compressor station fuel and power	991	422	238	5	165	161
521	8200		Storage-Measuring and regulating station expenses	7,977	3,398	1,913	40	1,331	1,295
522	8210		Storage-Purification expenses	39,794	16,951	9,545	198	6,640	6,460
523	8240		Storage-Other expenses	0	0	0	0	0	0
524	8250		Storage well royalties	9,209	3,923	2,209	46	1,537	1,495
525	8260		Rents	0	0	0	0	0	0
526			Maintenance						
527	8300		Maint. Sup., & Eng.	0	0	0	0	0	0
528	8310		Structures and Improvements	554	236	133	3	92	90
529	8320		Reservoirs & Wells Maintenance	0	0	0	0	0	0
530	8330		Line Maintenance	0	0	0	0	0	0
531	8340		Compressor Station Equip Maint	0	0	0	0	0	0
532	8350		Meas. & Regul. Station Equip Maint	0	0	0	0	0	0
533	8360		Purification Equipment Maintenance	0	0	0	0	0	0
534	8410		Other storage expenses-Operation labor and expenses	232,720	99,131	55,821	1,159	38,929	37,779
535			Total Underground Storage Expense	755,658	321,885	181,255	3,764	126,082	122,672
536									
537			Transmission:						
538			Operation						
539	8500		Op., Sup., & Eng.	14,402	6,708	3,620	82	2,089	1,903
540	8510		System Control & Load Dispatching	0	0	0	0	0	0
541	8520		Communication Systems Expense	0	0	0	0	0	0
542	8530		Compressor Station Labor Expense	0	0	0	0	0	0
543	8540		Compressor Station Fuel Gas	0	0	0	0	0	0
544	8550		Compressor Station Fuel & Power	206	96	52	1	30	27
545	8560		Mains Expense	175,659	81,821	44,151	1,002	25,478	23,207
546	8570		Meas. & Regul. Station Expenses	11,942	5,563	3,002	68	1,732	1,578
547	8580		LDC Payment	0	0	0	0	0	0
548	8580		LDC Payment - A&G	0	0	0	0	0	0
549	8590		Other Expenses	0	0	0	0	0	0
550	8600		Rents	0	0	0	0	0	0
551			Maintenance						
552	8610		Maint. Sup., & Eng.	0	0	0	0	0	0
553	8620		Structures and Improvements	0	0	0	0	0	0
554	8630		Mains	4,141	1,929	1,041	24	601	547
555	8640		Compressor Station Equip Maint	0	0	0	0	0	0
556	8650		Meas. & Regul. Station Equip Maint	0	0	0	0	0	0
557	8660		Communication Equipment Maintenance	0	0	0	0	0	0
558	8670		Other Equipment Maintenance	0	0	0	0	0	0
559			Total Transmission Expense	206,350	96,117	51,865	1,177	29,930	27,261

Almos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF O&M EXPENSES							
560							
561	Distribution:						
562	Operation						
563	8700 Supervision and Engineering	1,066,179	462,104	265,054	6,262	164,883	167,877
564	8710 Distribution Load Dispatching	306	122	81	3	90	102
565	8711 Odorization	108,130	33,205	21,870	882	24,519	27,654
565	8720 Compressor Station Labor & Expenses	0	0	0	0	0	0
566	8740 Mains & Services	5,954,353	2,401,118	1,381,419	39,729	1,955,368	1,076,719
567	8750 Measuring and Regulating Station Exp. - Gen	501,120	202,079	116,261	3,344	88,820	90,617
568	8760 Measuring and Regulating Station Exp. - Ind.	27,244	0	26,978	11	161	94
569	8770 Measuring and Regulating Sta. Exp. - City Gate	3,529	1,423	819	24	625	638
570	8780 Meters and House Regulator Expense	1,985,247	695,968	364,380	1,022	15,049	8,828
571	8790 Customer Installations Expense	0	0	0	0	0	0
572	8800 Other Expense	1,763	764	438	10	273	278
573	8810 Rents	360,992	156,461	89,743	2,120	55,827	56,840
574	Maintenance						
575	8850 Maintenance Supervision and Engineering	180	78	45	1	28	28
576	8860 Maintenance of Structures and Improvements	0	0	0	0	0	0
577	8870 Maintenance of Mains	18,047	7,278	4,167	120	3,199	3,263
578	8890 Maintenance of compressor station equipment	60,065	18,445	12,148	490	13,620	15,361
579	8900 Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0	0
580	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	2,164	0	2,143	1	13	7
581	8920 Maint. of Measuring and Regulating Station Equip. - City Gate	1,287	519	299	9	228	233
582	8930 Maintenance of Services	8,087	7,186	892	0	15	3
583	8940 Maintenance of Meters and House Regulators	913	586	307	1	13	7
584	8950 Maintenance of Other Equipment	0	0	0	0	0	0
585	Total Distribution	9,199,699	3,987,334	2,287,064	54,029	1,422,721	1,448,551
586							
587	Customer Accounts:						
588	9010 Supervision	0	0	0	0	0	0
589	9020 Meter Reading Expense	928,105	824,685	102,410	41	610	358
590	9030 Customer Records and Collection Expenses	1,107,950	984,490	122,255	49	729	427
591	9040 Uncollectible Accounts	363,458	252,474	108,504	2,387	49	43
592	9050 Miscellaneous Customer Accounts Expenses	0	0	0	0	0	0
593	Total Customer Accounts	2,399,513	2,061,649	333,170	2,478	1,388	828
594							
595	Customer Service and Information:						
596	9070 Supervision	0	0	0	0	0	0
597	9080 Customer Assistance Expenses	0	0	0	0	0	0
598	9090 Informational and Instructional Advertising Expenses	175,015	155,513	19,312	8	115	68
599	9100 Miscellaneous Customer Service and Informational Expenses	116	103	13	0	0	0
600	Total Customer Service and Information	175,131	155,616	19,325	8	115	68
601							
602	Sales:						
603	9110 Supervision	0	0	0	0	0	0
604	9120 Demonstrating and Selling Expenses	0	0	0	0	0	0
605	9130 Advertising Expenses	0	0	0	0	0	0
606	9160 Miscellaneous Sales Expenses	155,125	137,839	17,117	7	102	60
607	Total Sales	155,125	137,839	17,117	7	102	60
608							
609	Administrative & General:						
610	Operation						
611	9200 Administrative and General Salaries	(1,256,557)	(628,707)	(286,867)	(6,302)	(165,865)	(168,816)
612	9210 Office Supplies and Expenses	8,473	4,240	1,934	43	1,118	1,138
613	9220 Administrative Expenses Transferred - Customer Support	0	0	0	0	0	0
614	9220 Administrative Expenses Transferred - General	15,463,673	7,737,105	3,530,290	77,561	2,041,200	2,077,518
615	9230 Outside Services Employed	257,302	128,739	58,741	1,291	33,964	34,568
616	9240 Property Insurance	72,573	39,249	15,911	323	8,504	8,587
617	9250 Injuries and Damages	65,994	33,020	15,066	331	8,711	8,866
618	9260 Employee Pensions and Benefits	1,277,248	639,059	291,590	6,406	168,596	171,596
619	9270 Franchise Requirements	1,091	970	120	0	1	0
620	9280 Regulatory Commission Expenses	319,870	284,226	35,296	14	210	123
621	930.1 General Advertising Expenses	0	0	0	0	0	0
622	930.2 Miscellaneous General Expense	(55,268)	(27,653)	(12,617)	(277)	(7,295)	(7,425)
623	9310 Rents	1,560	780	356	8	206	210
624	Maintenance						
625	9320 Maintenance of General Plant	0	0	0	0	0	0
626	Total A&G	16,155,959	8,211,027	3,649,821	79,396	2,089,350	2,126,365
627							
628	TOTAL O&M EXPENSE	106,921,091	61,366,973	37,120,287	1,038,339	3,669,688	3,725,805

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand/Commodity Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
2										
3	30100	Organization	99.0 -		0	-	-	-	-	-
4	30200	Franchises & Consents	99.0 -		0	-	-	-	-	-
5	30300	Misc Intangible Plant	99.0 -		0	-	-	-	-	-
6										
7		Total Intangible Plant:			0	-	-	-	-	-
8										
9		Production Plant:								
10			99.0 -		0	-	-	-	-	-
11	32520	Producing Leaseholds	99.0 -		0	-	-	-	-	-
12	32540	Rights of Ways	99.0 -		0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0 -		0	-	-	-	-	-
14	33201	Field Lines	99.0 -		0	-	-	-	-	-
15	33202	Tributary Lines	99.0 -		0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0 -		0	-	-	-	-	-
17	33600	Purification Equipment	99.0 -		0	-	-	-	-	-
18										
19		Total Production Plant			0	-	-	-	-	-
20										
21		Storage Plant:								
22										
23	35010	Land	99.0 -		0	-	-	-	-	-
24	35020	Rights of Way	99.0 -		0	-	-	-	-	-
25	35100	Structures and Improvements	99.0 -		0	-	-	-	-	-
26	35102	Compression Station Equipment	99.0 -		0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0 -		0	-	-	-	-	-
28	35104	Other Structures	99.0 -		0	-	-	-	-	-
29	35200	Wells \ Rights of Way	99.0 -		0	-	-	-	-	-
30	35201	Well Construction	99.0 -		0	-	-	-	-	-
31	35202	Well Equipment	99.0 -		0	-	-	-	-	-
32	35203	Cushion Gas	99.0 -		0	-	-	-	-	-
33	35210	Leaseholds	99.0 -		0	-	-	-	-	-
34	35211	Storage Rights	99.0 -		0	-	-	-	-	-
35	35301	Field Lines	99.0 -		0	-	-	-	-	-
36	35302	Tributary Lines	99.0 -		0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0 -		0	-	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0 -		0	-	-	-	-	-
39	35600	Purification Equipment	99.0 -		0	-	-	-	-	-
40										
41		Total Storage Plant			0	-	-	-	-	-
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0 -		0	-	-	-	-	-
46	36520	Rights of Way	99.0 -		0	-	-	-	-	-
47	36602	Structures & Improvements	99.0 -		0	-	-	-	-	-
48	36603	Other Structures	99.0 -		0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0 -		0	-	-	-	-	-
50	36701	Mains - Steel	99.0 -		0	-	-	-	-	-
51	36703	Mains - Anodes	99.0 -		0	-	-	-	-	-
52	36900	Meas. & Reg. Equipment	99.0 -		0	-	-	-	-	-
53	36901	Meas. & Reg. Equipment	99.0 -		0	-	-	-	-	-
54										
55		Total Transmission Plant			0	-	-	-	-	-
56										
57		Distribution:								
58										
59	37400	Land & Land Rights	2.0 Bills		0	-	-	-	-	-
60	37401	Land	2.0 Bills		0	-	-	-	-	-
61	37402	Land Rights	2.0 Bills		0	-	-	-	-	-
62	37403	Land Other	2.0 Bills		0	-	-	-	-	-
63	37500	Structures & Improvements	2.0 Bills		0	-	-	-	-	-
64	37501	Structures & Improvements T.B.	2.0 Bills		0	-	-	-	-	-
65	37502	Land Rights	2.0 Bills		0	-	-	-	-	-
66	37503	Improvements	2.0 Bills		0	-	-	-	-	-
67	37600	Mains Cathodic Protection	2.0 Bills		0	-	-	-	-	-
68	37601	Mains - Steel	2.0 Bills		0	-	-	-	-	-
69	37602	Mains - Plastic	2.0 Bills		0	-	-	-	-	-
70	37603	Mains - Anodes	2.0 Bills		0	-	-	-	-	-
71	37804	Mains - Leak Clamps	2.0 Bills		0	-	-	-	-	-
72	37800	Meas & Reg. Sta. Equip - General	2.0 Bills		0	-	-	-	-	-
73	37900	Meas & Reg. Sta. Equip - City Gate	2.0 Bills		0	-	-	-	-	-
74	37905	Meas & Reg. Sta. Equipment T.b.	2.0 Bills		0	-	-	-	-	-
75	38000	Services	2.0 Bills		4,632,274	4,116,093	511,141	207	3,046	1,787
76	38100	Meters	4.0 Meter Investment		2,443,291	1,566,881	820,355	2,300	33,881	19,874
77	38200	Meter Installations	4.0 Meter Investment		1,906,954	1,222,928	640,275	1,795	26,444	15,512
78	38300	House Regulators	4.0 Meter Investment		81,288	52,130	27,293	77	1,127	661
79	38400	House Reg. Installations	4.0 Meter Investment		11,081	7,106	3,720	10	154	90
80	38500	Ind. Meas. & Reg. Sta. Equipment	2.2 Non-Residential Bills		91,283	-	90,392	37	539	316
81	38600	Other Prop. On Cust. Prem	99.0 -		0	-	-	-	-	-
82										
83		Total Distribution Plant			9,166,171	6,965,138	2,093,176	4,426	65,191	38,240

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended December 31, 2022										
ALLOCATION OF DEPRECIATION EXPENSE										
176										
177		Shared Services General Office:								
178										
179		General:								
180										
181	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
182	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	7,567	5,917	1,580	3	42	25
183	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
184	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
185	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
186	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	3,463	2,708	723	1	19	11
187	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	5,435	4,250	1,135	2	30	18
188	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
189	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
190	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	500	391	104	0	3	2
191	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
192	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
193	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
194	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	117	91	24	0	1	0
195	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
196	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
197	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
198	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
199	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	598	397	106	0	3	2
200	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
201	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
202	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
203	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	194	151	40	0	1	1
204	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
205	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	119,670	93,571	24,989	46	671	394
206	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	33,715	26,362	7,040	13	189	111
207	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	8,916	6,972	1,862	3	50	29
208	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
209	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
210	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	18,486	14,454	3,860	7	104	61
211	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	2,335	1,826	488	1	13	8
212	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
213	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	223,744	174,947	46,721	85	1,255	736
214	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
215										
216										
217		Total General Plant			424,649	332,036	88,674	162	2,381	1,397
218										
219		Shared Services Customer Support:								
220										
221		General:								
222										
223	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
224	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
225	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	9,238	7,223	1,929	4	52	30
226	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
227	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
228	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	2,972	2,324	621	1	17	10
229	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	3,903	3,052	815	1	22	13
230	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
231	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
232	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
233	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
234	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
235	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
236	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	712	556	149	0	4	2
237	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	2	1	0	0	0	0
238	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
239	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
240	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
241	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	2,843	2,223	594	1	16	9
242	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
243	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
244	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
245	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	468	366	98	0	3	2
246	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	413	323	86	0	2	1
247	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	27,803	21,739	5,806	11	156	91
248	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	4,823	3,771	1,007	2	27	16
249	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	718	561	150	0	4	2
250	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
251	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
252	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	5,161	4,036	1,078	2	29	17
253	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	3	3	1	0	0	0
254	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
255	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	154,216	120,583	32,203	59	865	507
256	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
257										
258										
259		Total General Plant			213,275	166,761	44,535	81	1,196	701
260										
261		TOTAL DEPRECIATION EXPENSE - CUSTOMER			10,158,229	7,740,835	2,300,334	4,804	70,753	41,503

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand/Commodity Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
262		Intangible Plant:								
263										
264	30100	Organization	99.0	-	0	-	-	-	-	-
265	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
266	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
267										
268		Total Intangible Plant:			0	-	-	-	-	-
269										
270		Production Plant:								
271			3.0	Peak Day	0	-	-	-	-	-
272	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
273	32540	Rights of Ways	3.0	Peak Day	0	-	-	-	-	-
274	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
275	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
276	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
277	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
278	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
279										
280		Total Production Plant			0	-	-	-	-	-
281										
282		Storage Plant:								
283										
284	35010	Land	3.0	Peak Day	0	-	-	-	-	-
285	35020	Rights of Way	3.0	Peak Day	16	7	4	0	2	2
286	35100	Structures and Improvements	3.0	Peak Day	147	68	37	1	21	19
287	35102	Compression Station Equipment	3.0	Peak Day	1,050	489	264	6	152	139
288	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	127	59	32	1	18	17
289	35104	Other Structures	3.0	Peak Day	948	442	238	5	138	125
290	35200	Wells \ Rights of Way	3.0	Peak Day	86,744	40,405	21,803	495	12,582	11,460
291	35201	Well Construction	3.0	Peak Day	13,600	6,335	3,418	78	1,973	1,797
292	35202	Well Equipment	3.0	Peak Day	0	-	-	-	-	-
293	35203	Cushion Gas	3.0	Peak Day	11,864	5,526	2,962	68	1,721	1,567
294	35210	Leaseholds	3.0	Peak Day	500	233	126	3	73	66
295	35211	Storage Rights	3.0	Peak Day	279	130	70	2	40	37
296	35301	Field Lines	3.0	Peak Day	1,105	515	278	6	160	146
297	35302	Tributary Lines	3.0	Peak Day	1,319	614	331	8	191	174
298	35400	Compressor Station Equipment	3.0	Peak Day	7,895	3,678	1,984	45	1,145	1,043
299	35500	Meas & Reg. Equipment	3.0	Peak Day	2,553	1,189	642	15	370	337
300	35600	Purification Equipment	3.0	Peak Day	10,363	4,827	2,605	59	1,503	1,369
301										
302		Total Storage Plant			138,509	64,517	34,814	790	20,090	18,299
303										
304		Transmission:								
305										
306	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
307	36520	Rights of Way	3.0	Peak Day	7,376	3,436	1,854	42	1,070	974
308	36602	Structures & Improvements	3.0	Peak Day	554	258	139	3	80	73
309	36603	Other Structures	3.0	Peak Day	0	-	-	-	-	-
310	36700	Mains Cathodic Protection	3.0	Peak Day	1,478	689	372	8	214	195
311	36701	Mains - Steel	3.0	Peak Day	384,031	178,880	96,524	2,191	55,702	50,735
312	36703	Mains - Anodes	3.0	Peak Day	5,118	2,384	1,286	29	742	676
313	36900	Meas. & Reg. Equipment	3.0	Peak Day	35,793	16,672	8,996	204	5,192	4,729
314	36901	Meas. & Reg. Equipment	3.0	Peak Day	40,624	18,922	10,211	232	5,892	5,367
315										
316		Total Transmission Plant			474,974	221,240	119,382	2,709	68,892	62,750
317										
318		Distribution:								
319										
320	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
321	37401	Land	3.0	Peak Day	0	-	-	-	-	-
322	37402	Land Rights	3.0	Peak Day	28,275	13,170	7,107	161	4,101	3,735
323	37403	Land Other	3.0	Peak Day	0	-	-	-	-	-
324	37500	Structures & Improvements	3.0	Peak Day	2,933	1,366	737	17	425	388
325	37501	Structures & Improvements T.B.	3.0	Peak Day	871	406	219	5	126	115
326	37502	Land Rights	3.0	Peak Day	336	157	85	2	49	44
327	37503	Improvements	3.0	Peak Day	35	16	9	0	5	5
328	37600	Mains Cathodic Protection	3.0	Peak Day	99,321	46,263	24,964	567	14,406	13,122
329	37601	Mains - Steel	3.0	Peak Day	1,930,021	898,992	485,101	11,009	279,939	254,980
330	37602	Mains - Plastic	3.0	Peak Day	1,952,135	909,293	490,659	11,135	283,146	257,902
331	37603	Mains - Anodes	3.0	Peak Day	119,970	55,881	30,154	684	17,401	15,890
332	37604	Mains - Leak Clamps	3.0	Peak Day	320,295	149,192	80,505	1,827	46,457	42,315
333	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	312,604	145,609	78,571	1,783	45,341	41,299
334	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	59,640	27,780	14,990	340	8,650	7,879
335	37905	Meas & Reg. Sta. Equipment T.b.	3.0	Peak Day	22,636	10,544	5,689	129	3,283	2,991
336	38000	Services	99.0	-	0	-	-	-	-	-
337	38100	Meters	99.0	-	0	-	-	-	-	-
338	38200	Meter Installations	99.0	-	0	-	-	-	-	-
339	38300	House Regulators	99.0	-	0	-	-	-	-	-
340	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
341	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
342	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
343										
344		Total Distribution Plant			4,849,072	2,258,669	1,218,789	27,659	703,331	640,623

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF DEPRECIATION EXPENSE									
345									
346	General:								
347									
348	38900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
349	39000 Structures Frame	6.4	P, S, T & D Plant - Demand	88,510	41,228	22,247	505	12,838	11,693
350	39001 Structures & Improvements	6.4	P, S, T & D Plant - Demand	1,665	776	419	9	242	220
351	39002 Improvements	6.4	P, S, T & D Plant - Demand	6,822	3,178	1,715	39	990	901
352	39003 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	219	102	55	1	32	29
353	39004 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
354	39009 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	34,705	16,165	8,723	198	5,034	4,585
355	39100 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
356	39102 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
357	39103 Transportation Equipment	6.4	P, S, T & D Plant - Demand	1,484	691	373	8	215	196
358	39200 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
359	39201 Trailers	6.4	P, S, T & D Plant - Demand	209	97	53	1	30	28
360	39202 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
361	39300 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	94,396	43,969	23,726	538	13,692	12,471
362	39400 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
363	39600 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
364	39603 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
365	39604 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
366	39605 Communication Equipment	6.4	P, S, T & D Plant - Demand	11,230	5,231	2,823	64	1,629	1,484
367	39700 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
368	39701 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
369	39702 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
370	39705 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	102,688	47,832	25,810	586	14,894	13,566
371	39800 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
372	39900 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	2,026	944	509	12	294	268
373	39901 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
374	39902 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	7,614	3,547	1,914	43	1,104	1,006
375	39903 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
376	39904 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
377	39905 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	1,383	644	348	8	201	183
378	39906 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
379	39907 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
380	39908 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	1,983	924	498	11	288	262
381	40600 Amortization of gas plant acquisition adjustments	6.4	P, S, T & D Plant - Demand	19,694	9,173	4,950	112	2,856	2,602
382									
383									
384	Total General Plant			374,630	174,501	94,161	2,137	54,338	49,493
385									
386	TOTAL DIRECT DEPRECIATION EXPENSE			5,837,185	2,718,927	1,467,147	33,295	846,651	771,166
387									
388	Kentucky Mid-States General Office:								
389									
390	Intangible Plant:								
391									
392	30100 Organization	99.0	-	0	-	-	-	-	-
393	30200 Franchises & Consents	99.0	-	0	-	-	-	-	-
394	30300 Misc Intangible Plant	99.0	-	0	-	-	-	-	-
395									
396	Total Intangible Plant:			0	-	-	-	-	-
397									
398	General:								
399									
400	37400 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
401	39001 Structures Frame	6.4	P, S, T & D Plant - Demand	884	412	222	5	128	117
402	36602 Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
403	38900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
404	39004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	197	92	50	1	29	26
405	39009 Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
406	39100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	269	125	68	2	39	36
407	39102 Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
408	39103 Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
409	39200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	129	60	33	1	19	17
410	39201 Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
411	39202 Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
412	39300 Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
413	39400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	642	299	161	4	93	85
414	39600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	4	2	1	0	1	1
415	39603 Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
416	39604 Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
417	39605 Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
418	39700 Communication Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
419	39701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
420	39702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
421	39705 Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
422	39800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
423	39900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
424	39901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
425	39902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
426	39903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	564	263	142	3	82	75
427	39904 Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
428	39905 Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
429	39906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
430	39907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	1,953	910	491	11	283	258
431	39908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
432	39909 Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
433	39924 Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-	-
434									
435									
436	Total General Plant			4,643	2,163	1,167	26	673	613

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF DEPRECIATION EXPENSE									
437									
438		Shared Services General Office:							
439									
440		General:							
441									
442	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
443	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	8,104	3,775	2,037	46	1,175
444	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
445	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
446	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
447	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,709	1,728	932	21	538
448	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	5,821	2,711	1,463	33	844
449	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
450	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
451	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	535	249	135	3	78
452	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
453	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
454	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
455	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	125	58	31	1	18
456	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
457	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
458	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
459	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
460	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	544	253	137	3	79
461	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
462	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
463	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
464	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	207	97	52	1	30
465	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
466	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	128,165	59,698	32,214	731	18,590
467	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	36,109	16,819	9,076	206	5,237
468	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	9,549	4,448	2,400	54	1,385
469	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
470	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
471	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	19,798	9,222	4,976	113	2,872
472	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	2,501	1,165	629	14	363
473	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
474	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	239,627	111,617	60,229	1,367	34,757
475	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
476									
477									
478		Total General Plant			454,794	211,841	114,310	2,594	65,965
479									
480		Shared Services Customer Support:							
481									
482		General:							
483									
484	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
485	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
486	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	9,894	4,608	2,487	56	1,435
487	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
488	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
489	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	3,183	1,483	800	18	462
490	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	4,180	1,947	1,051	24	606
491	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
492	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
493	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
494	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
495	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
496	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
497	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	762	355	192	4	111
498	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	2	1	0	0	0
499	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
500	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
501	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
502	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	3,045	1,418	765	17	442
503	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
504	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
505	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
506	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	501	233	126	3	73
507	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	442	206	111	3	64
508	39901	Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	29,776	13,870	7,484	170	4,319
509	39902	Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	5,165	2,406	1,298	29	749
510	39903	Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	769	358	193	4	112
511	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
512	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
513	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	5,528	2,575	1,389	32	802
514	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	3	2	1	0	1
515	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
516	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	165,164	76,932	41,513	942	23,956
517	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
518									
519									
520		Total General Plant			228,415	106,394	57,411	1,303	33,130
521									
522		TOTAL DEPRECIATION EXPENSE - DEMAND			6,525,038	3,039,324	1,640,035	37,219	946,421

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand/Commodity Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
523		Intangible Plant:								
524										
525	30100	Organization	99.0	-	0	-	-	-	-	-
526	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
527	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
528										
529		Total Intangible Plant:			0	-	-	-	-	-
530										
531		Production Plant:								
532			99.0	-	0	-	-	-	-	-
533	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
534	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
535	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
536	33201	Field Lines	99.0	-	0	-	-	-	-	-
537	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
538	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
539	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
540										
541		Total Production Plant			0	-	-	-	-	-
542										
543		Storage Plant:								
544										
545	35010	Land	1.5	Winter Volumes	0	-	-	-	-	-
546	35020	Rights of Way	1.5	Winter Volumes	16	6	4	0	3	3
547	35100	Structures and Improvements	1.5	Winter Volumes	147	57	34	1	28	28
548	35102	Compression Station Equipment	1.5	Winter Volumes	1,050	405	240	4	198	202
549	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	127	49	29	1	24	25
550	35104	Other Structures	1.5	Winter Volumes	948	366	217	4	179	183
551	35200	Wells & Rights of Way	1.5	Winter Volumes	86,744	33,495	19,811	369	16,365	16,704
552	35201	Well Construction	1.5	Winter Volumes	13,600	5,251	3,106	58	2,566	2,619
553	35202	Well Equipment	1.5	Winter Volumes	0	-	-	-	-	-
554	35203	Cushion Gas	1.5	Winter Volumes	11,864	4,581	2,710	51	2,238	2,285
555	35210	Leaseholds	1.5	Winter Volumes	500	193	114	2	94	96
556	35211	Storage Rights	1.5	Winter Volumes	279	108	64	1	53	54
557	35301	Field Lines	1.5	Winter Volumes	1,105	427	252	5	208	213
558	35302	Tributary Lines	1.5	Winter Volumes	1,319	509	301	6	249	254
559	35400	Compressor Station Equipment	1.5	Winter Volumes	7,895	3,049	1,803	34	1,490	1,520
560	35500	Meas & Reg. Equipment	1.5	Winter Volumes	2,553	986	583	11	482	492
561	35600	Purification Equipment	1.5	Winter Volumes	10,363	4,002	2,367	44	1,955	1,996
562										
563		Total Storage Plant			138,509	53,484	31,633	590	26,131	26,672
564										
565		Transmission:								
566										
567	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
568	36520	Rights of Way	99.0	-	0	-	-	-	-	-
569	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
570	36603	Other Structures	99.0	-	0	-	-	-	-	-
571	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
572	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
573	36703	Mains - Anodes	99.0	-	0	-	-	-	-	-
574	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
575	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
576										
577		Total Transmission Plant			0	-	-	-	-	-
578										
579		Distribution:								
580										
581	37400	Land & Land Rights	99.0	-	0	-	-	-	-	-
582	37401	Land	99.0	-	0	-	-	-	-	-
583	37402	Land Rights	1.0	Mcf	18,386	5,646	3,719	150	4,169	4,702
584	37403	Land Other	99.0	-	0	-	-	-	-	-
585	37500	Structures & Improvements	1.0	Mcf	1,907	586	386	16	433	488
586	37501	Structures & Improvements T.B.	1.0	Mcf	566	174	115	5	128	145
587	37502	Land Rights	1.0	Mcf	219	67	44	2	50	56
588	37503	Improvements	1.0	Mcf	23	7	5	0	5	6
589	37600	Mains Cathodic Protection	1.0	Mcf	64,586	19,833	13,063	527	14,645	16,518
590	37601	Mains - Steel	1.0	Mcf	1,255,047	385,400	253,840	10,243	284,592	320,973
591	37602	Mains - Plastic	1.0	Mcf	1,269,427	389,816	256,748	10,360	287,853	324,650
592	37603	Mains - Anodes	1.0	Mcf	78,014	23,956	15,779	637	17,690	19,962
593	37604	Mains - Leak Clamps	1.0	Mcf	208,280	63,959	42,126	1,700	47,229	53,267
594	37800	Meas & Reg. Sta. Equip - General	1.0	Mcf	203,279	62,423	41,114	1,659	46,095	51,988
595	37900	Meas & Reg. Sta. Equip - City Gate	1.0	Mcf	38,782	11,909	7,844	317	8,794	9,918
596	37905	Meas & Reg. Sta. Equipment T.b.	1.0	Mcf	14,720	4,520	2,977	120	3,338	3,765
597	38000	Services	99.0	-	0	-	-	-	-	-
598	38100	Meters	99.0	-	0	-	-	-	-	-
599	38200	Meter Installations	99.0	-	0	-	-	-	-	-
600	38300	House Regulators	99.0	-	0	-	-	-	-	-
601	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
602	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
603	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
604										
605		Total Distribution Plant			3,153,237	968,296	637,758	25,735	715,023	806,426

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF DEPRECIATION EXPENSE									
606									
607	General:								
608									
609	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
610	39000	Structures Frame	6.6	P, S, T & D Plant - Commodity	52,435	16,276	10,663	419	11,806
611	39001	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	987	306	201	8	222
612	39002	Improvements	6.6	P, S, T & D Plant - Commodity	4,042	1,255	822	32	910
613	39003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	130	40	26	1	29
614	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
615	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	20,560	6,382	4,181	164	4,629
616	39100	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
617	39102	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
618	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	879	273	179	7	198
619	39200	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39201	Trailers	6.6	P, S, T & D Plant - Commodity	124	38	25	1	28
621	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
622	39300	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	55,922	17,359	11,372	447	12,591
623	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
624	39600	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
625	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
626	39604	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
627	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	6,653	2,065	1,353	53	1,498
628	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
629	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
630	39702	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
631	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	60,834	18,883	12,371	486	13,697
632	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
633	39900	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	1,200	373	244	10	270
634	39901	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
635	39902	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	4,511	1,400	917	36	1,016
636	39903	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
637	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
638	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	820	254	167	7	185
639	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
640	39907	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
641	39908	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	1,175	365	239	9	265
642	40600	Amortization of gas plant acquisition adjustments	6.6	P, S, T & D Plant - Commodity	11,667	3,621	2,373	93	2,627
643									
644									
645		Total General Plant			221,938	68,891	45,132	1,775	49,970
646									
647		TOTAL DIRECT DEPRECIATION EXPENSE			3,513,684	1,090,671	714,523	28,099	791,124
648									
649		Kentucky Mid-States General Office:							
650									
651		Intangible Plant:							
652									
653	30100	Organization	99.0	-	0	-	-	-	-
654	30200	Franchises & Consents	99.0	-	0	-	-	-	-
655	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
656									
657		Total Intangible Plant:			0	-	-	-	-
658									
659		General:							
660									
661	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
662	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	524	163	107	4	118
663	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
664	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
665	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	117	36	24	1	26
666	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
667	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	159	49	32	1	36
668	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
669	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
670	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	77	24	16	1	17
671	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
672	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
673	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
674	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	380	118	77	3	86
675	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	2	1	0	0	1
676	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
677	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
678	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
679	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
680	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
681	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
682	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
683	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
684	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
685	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
686	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
687	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	334	104	68	3	75
688	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
689	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
690	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
691	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	1,157	359	235	9	260
692	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
693	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
694	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
695									
696									
697		Total General Plant			2,751	854	559	22	619
698									
699		Shared Services General Office:							

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF DEPRECIATION EXPENSE									
700									
701	General:								
702									
703	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
704	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	4,801	1,490	976	38	1,081
705	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
706	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
707	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
708	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	2,197	682	447	18	495
709	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	3,448	1,070	701	28	776
710	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
711	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
712	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	317	98	65	3	71
713	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
714	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
715	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
716	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	74	23	15	1	17
717	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
718	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
719	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
720	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
721	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	322	100	66	3	73
722	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
723	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
724	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
725	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	123	38	25	1	28
726	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
727	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	75,927	23,568	15,440	607	17,095
728	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	21,392	6,640	4,350	171	4,816
729	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	5,657	1,756	1,150	45	1,274
730	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
731	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
732	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	11,729	3,641	2,385	94	2,641
733	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	460	460	301	12	334
734	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
735	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	141,959	44,065	28,868	1,135	31,963
736	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
737									
738									
739		Total General Plant			269,428	83,632	54,789	2,155	60,663
740									
741		Shared Services Customer Support:							
742									
743	General:								
744									
745	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
746	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
747	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	5,861	1,819	1,192	47	1,320
748	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
749	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
750	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	1,886	585	383	15	425
751	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	2,477	769	504	20	558
752	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
753	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
754	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
755	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
756	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
757	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
758	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	451	140	92	4	102
759	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0
760	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
761	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
762	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
763	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,804	560	367	14	406
764	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
765	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
766	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
767	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	297	92	60	2	67
768	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	262	81	53	2	59
769	39901	Other Tangible Property - Servers - H/W	6.6	P, S, T & D Plant - Commodity	17,640	5,476	3,587	141	3,972
770	39902	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	3,060	950	622	24	689
771	39903	Other Tangible Property - Network - H/W	6.6	P, S, T & D Plant - Commodity	456	141	93	4	103
772	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
773	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
774	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	3,275	1,017	666	26	737
775	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	2	1	0	0	0
776	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
777	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	97,846	30,372	19,897	782	22,031
778	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
779									
780									
781		Total General Plant			135,317	42,003	27,517	1,082	30,467
782									
783		TOTAL DEPRECIATION EXPENSE - COMMODITY			3,921,180	1,217,160	797,389	31,358	882,873

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand/Commodity Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

Total Depreciation Expense										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
784		Intangible Plant:								
785										
786	30100	Organization			0	-	-	-	-	-
787	30200	Franchises & Consents			0	-	-	-	-	-
788	30300	Misc Intangible Plant			0	-	-	-	-	-
789										
790		Total Intangible Plant:			0	-	-	-	-	-
791										
792		Production Plant:								
793					0	-	-	-	-	-
794	32520	Producing Leaseholds			0	-	-	-	-	-
795	32540	Rights of Ways			0	-	-	-	-	-
796	33100	Production Gas Wells Equipment			0	-	-	-	-	-
797	33201	Field Lines			0	-	-	-	-	-
798	33202	Tributary Lines			0	-	-	-	-	-
799	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-	-
800	33600	Purification Equipment			0	-	-	-	-	-
801										
802		Total Production Plant			0	-	-	-	-	-
803										
804		Storage Plant:								
805										
806	35010	Land			0	-	-	-	-	-
807	35020	Rights of Way			32	14	8	0	5	5
808	35100	Structures and Improvements			294	125	70	1	49	48
809	35102	Compression Station Equipment			2,100	894	504	10	350	341
810	35103	Meas. & Reg. Sta. Structures			255	108	61	1	42	41
811	35104	Other Structures			1,897	808	455	9	316	308
812	35200	Wells \ Rights of Way			173,488	73,900	41,613	864	28,946	28,164
813	35201	Well Construction			27,200	11,586	6,524	135	4,538	4,416
814	35202	Well Equipment			0	-	-	-	-	-
815	35203	Cushion Gas			23,728	10,107	5,691	118	3,959	3,852
816	35210	Leaseholds			1,000	426	240	5	167	162
817	35211	Storage Rights			557	237	134	3	93	90
818	35301	Field Lines			2,209	941	530	11	369	359
819	35302	Tributary Lines			2,637	1,123	633	13	440	428
820	35400	Compressor Station Equipment			15,791	6,726	3,788	79	2,635	2,563
821	35500	Meas & Reg. Equipment			5,107	2,175	1,225	25	852	829
822	35600	Purification Equipment			20,726	8,828	4,971	103	3,458	3,365
823										
824		Total Storage Plant			277,019	118,001	66,447	1,380	46,221	44,971
825										
826		Transmission:								
827										
828	36510	Land & Land Rights			0	-	-	-	-	-
829	36520	Rights of Way			7,376	3,436	1,854	42	1,070	974
830	36602	Structures & Improvements			554	258	139	3	80	73
831	36603	Other Structures			0	-	-	-	-	-
832	36700	Mains Cathodic Protection			1,478	689	372	8	214	195
833	36701	Mains - Steel			384,031	178,880	96,524	2,191	55,702	50,735
834	36703	Mains - Anodes			5,118	2,384	1,286	29	742	676
835	36900	Meas. & Reg. Equipment			35,793	16,672	8,996	204	5,192	4,729
836	36901	Meas. & Reg. Equipment			40,624	18,922	10,211	232	5,892	5,367
837										
838		Total Transmission Plant			474,974	221,240	119,382	2,709	68,892	62,750
839										
840		Distribution:								
841										
842	37400	Land & Land Rights			0	-	-	-	-	-
843	37401	Land			0	-	-	-	-	-
844	37402	Land Rights			46,661	18,816	10,825	311	8,270	8,438
845	37403	Land Other			0	-	-	-	-	-
846	37500	Structures & Improvements			4,841	1,952	1,123	32	858	875
847	37501	Structures & Improvements T.B.			1,437	580	333	10	255	260
848	37502	Land Rights			555	224	129	4	98	100
849	37503	Improvements			58	23	13	0	10	10
850	37600	Mains Cathodic Protection			163,907	66,096	38,027	1,094	29,051	29,639
851	37601	Mains - Steel			3,185,068	1,284,392	738,940	21,252	564,531	575,953
852	37602	Mains - Plastic			3,221,563	1,299,109	747,407	21,495	571,000	582,552
853	37603	Mains - Anodes			197,984	79,838	45,933	1,321	35,091	35,801
854	37604	Mains - Leak Clamps			528,576	213,150	122,630	3,527	93,686	95,582
855	37800	Meas & Reg. Sta. Equip - General			515,882	208,032	119,685	3,442	91,437	93,286
856	37900	Meas & Reg. Sta. Equip - City Gate			98,422	39,689	22,834	657	17,445	17,798
857	37905	Meas & Reg. Sta. Equipment T.b.			37,356	15,064	8,667	249	6,621	6,755
858	38000	Services			4,632,274	4,116,093	511,141	207	3,046	1,787
859	38100	Meters			2,443,291	1,566,881	820,355	2,300	33,881	19,874
860	38200	Meter Installations			1,906,954	1,222,928	640,275	1,795	26,444	15,512
861	38300	House Regulators			81,288	52,130	27,293	77	1,127	661
862	38400	House Reg. Installations			11,081	7,106	3,720	10	154	90
863	38500	Ind. Meas. & Reg. Sta. Equipment			91,283	-	90,392	37	539	316
864	38600	Other Prop. On Cust. Prem			0	-	-	-	-	-
865										
866		Total Distribution Plant			17,168,480	10,192,103	3,949,724	57,820	1,483,544	1,485,289

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended December 31, 2022							
ALLOCATION OF DEPRECIATION EXPENSE							
867							
868	General:						
869							
870	38900 Land & Land Rights	0	-	-	-	-	-
871	39000 Structures Frame	223,589	122,124	50,167	956	25,107	25,236
872	39001 Structures & Improvements	4,207	2,298	944	18	472	475
873	39002 Improvements	17,234	9,413	3,867	74	1,935	1,945
874	39003 Air Conditioning Equipment	553	302	124	2	62	62
875	39004 Improvement to leased Premises	0	-	-	-	-	-
876	39009 Office Furniture & Equipment	87,669	47,884	19,670	375	9,845	9,895
877	39100 Remittance Processing Equip	0	-	-	-	-	-
878	39102 Office Machines	0	-	-	-	-	-
879	39103 Transportation Equipment	3,750	2,048	841	16	421	423
880	39200 Trucks	0	-	-	-	-	-
881	39201 Trailers	529	289	119	2	59	60
882	39202 Stores Equipment	0	-	-	-	-	-
883	39300 Tools, Shop & Garage Equipment	238,458	130,245	53,503	1,019	28,777	28,914
884	39400 Power Operated Equipment	0	-	-	-	-	-
885	39600 Ditchers	0	-	-	-	-	-
886	39603 Backhoes	0	-	-	-	-	-
887	39604 Welders	0	-	-	-	-	-
888	39605 Communication Equipment	28,369	15,495	6,365	121	3,186	3,202
889	39700 Communication Equipment - Mobile Radios	0	-	-	-	-	-
890	39701 Communication Equipment - Fixed Radios	0	-	-	-	-	-
891	39702 Communication Equip. - Telemetering	0	-	-	-	-	-
892	39705 Miscellaneous Equipment	259,405	141,686	58,203	1,109	29,129	29,278
893	39800 Other Tangible Property	0	-	-	-	-	-
894	39900 Other Tangible Property - Servers - H/W	5,118	2,795	1,148	22	575	578
895	39901 Other Tangible Property - Servers - S/W	0	-	-	-	-	-
896	39902 Other Tangible Property - Network - H/W	19,234	10,506	4,316	82	2,160	2,171
897	39903 Other Tang. Property - CPU	0	-	-	-	-	-
898	39904 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
899	39905 Other Tang. Property - PC Hardware	3,495	1,909	784	15	392	394
900	39906 Other Tang. Property - PC Software	0	-	-	-	-	-
901	39907 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-
902	39908 Other Tang. Property - Application Software	5,010	2,736	1,124	21	563	565
903	40600 Amortization of gas plant acquisition adjustments	49,749	27,173	11,162	213	5,586	5,615
904							
905							
906	Total General Plant	946,366	516,901	212,337	4,045	106,270	106,813
907							
908	TOTAL DIRECT DEPRECIATION EXPENSE	18,866,839	11,048,245	4,347,890	65,954	1,704,927	1,699,823
909							
910	Kentucky Mid-States General Office:						
911							
912	Intangible Plant:						
913							
914	30100 Organization	0	-	-	-	-	-
915	30200 Franchises & Consents	0	-	-	-	-	-
916	30300 Misc Intangible Plant	0	-	-	-	-	-
917							
918	Total Intangible Plant:	0	-	-	-	-	-
919							
920	General:						
921							
922	37400 Land & Land Rights	0	-	-	-	-	-
923	39001 Structures Frame	2,233	1,220	501	10	251	252
924	36602 Structures & Improvements	0	-	-	-	-	-
925	38900 Land & Land Rights	0	-	-	-	-	-
926	39004 Air Conditioning Equipment	499	272	112	2	56	56
927	39009 Improvement to leased Premises	0	-	-	-	-	-
928	39100 Office Furniture & Equipment	679	371	152	3	76	77
929	39102 Remittance Processing Equip	0	-	-	-	-	-
930	39103 Office Machines	0	-	-	-	-	-
931	39200 Transportation Equipment	327	178	73	1	37	37
932	39201 Trucks	0	-	-	-	-	-
933	39202 Trailers	0	-	-	-	-	-
934	39300 Stores Equipment	0	-	-	-	-	-
935	39400 Tools, Shop & Garage Equipment	1,622	886	364	7	182	183
936	39600 Power Operated Equipment	10	6	2	0	1	1
937	39603 Ditchers	0	-	-	-	-	-
938	39604 Backhoes	0	-	-	-	-	-
939	39605 Welders	0	-	-	-	-	-
940	39700 Communication Equipment	0	-	-	-	-	-
941	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-
942	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-
943	39705 Communication Equip. - Telemetering	0	-	-	-	-	-
944	39800 Miscellaneous Equipment	0	-	-	-	-	-
945	39900 Other Tangible Property	0	-	-	-	-	-
946	39901 Other Tangible Property - Servers - H/W	0	-	-	-	-	-
947	39902 Other Tangible Property - Servers - S/W	0	-	-	-	-	-
948	39903 Other Tangible Property - Network - H/W	1,425	778	320	6	160	161
949	39904 Other Tang. Property - CPU	0	-	-	-	-	-
950	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-
951	39906 Other Tang. Property - PC Hardware	0	-	-	-	-	-
952	39907 Other Tang. Property - PC Software	4,933	2,694	1,107	21	554	557
953	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-
954	39909 Other Tang. Property - Application Software	0	-	-	-	-	-
955	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-
956							
957							
958	Total General Plant	11,729	6,406	2,632	50	1,317	1,324
959							
960	Shared Services General Office:						

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand/Commodity Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF DEPRECIATION EXPENSE

961								
962	General:							
963								
964	37400 Land & Land Rights	0	-	-	-	-	-	-
965	39000 Structures & Improvements	20,472	11,182	4,593	87	2,299	2,311	
966	36602 Structures & Improvements	0	-	-	-	-	-	-
967	37503 Improvements	0	-	-	-	-	-	-
968	39004 Air Conditioning Equipment	0	-	-	-	-	-	-
969	39009 Improvement to leased Premises	9,369	5,117	2,102	40	1,052	1,057	
970	39100 Office Furniture & Equipment	14,704	8,031	3,299	63	1,651	1,660	
971	39102 Remittance Processing Equip	0	-	-	-	-	-	-
972	39103 Office Machines	0	-	-	-	-	-	-
973	39200 Transportation Equipment	1,353	739	303	6	152	153	
974	39201 Trucks	0	-	-	-	-	-	-
975	39202 Trailers	0	-	-	-	-	-	-
976	39300 Stores Equipment	0	-	-	-	-	-	-
977	39400 Tools, Shop & Garage Equipment	317	173	71	1	36	36	
978	39600 Power Operated Equipment	0	-	-	-	-	-	-
979	39603 Ditchers	0	-	-	-	-	-	-
980	39604 Backhoes	0	-	-	-	-	-	-
981	39605 Welders	0	-	-	-	-	-	-
982	39700 Communication Equipment	1,374	751	308	6	154	155	
983	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-	-
984	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-	-
985	39705 Communication Equip. - Telemetering	0	-	-	-	-	-	-
986	39800 Miscellaneous Equipment	524	286	118	2	59	59	
987	39900 Other Tangible Property	0	-	-	-	-	-	-
988	39901 Other Tangible Property - Servers - H/W	323,762	176,837	72,643	1,384	36,356	36,542	
989	39902 Other Tangible Property - Servers - S/W	91,216	49,822	20,466	390	10,243	10,295	
990	39903 Other Tangible Property - Network - H/W	24,122	13,175	5,412	103	2,709	2,723	
991	39904 Other Tang. Property - CPU	0	-	-	-	-	-	-
992	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-
993	39906 Other Tang. Property - PC Hardware	50,012	27,316	11,221	214	5,616	5,645	
994	39907 Other Tang. Property - PC Software	6,318	3,451	1,418	27	709	713	
995	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-	-
996	39909 Other Tang. Property - Application Software	605,330	330,629	135,818	2,587	67,974	68,322	
997	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-	-
998								
999								
1000	Total General Plant	1,148,872	627,509	257,773	4,910	129,010	129,669	
1001								
1002	Shared Services Customer Support:							
1003								
1004	General:							
1005								
1006	37400 Land & Land Rights	0	-	-	-	-	-	-
1007	39001 Structures Frame	0	-	-	-	-	-	-
1008	36602 Structures & Improvements	24,993	13,651	5,608	107	2,807	2,821	
1009	37503 Improvements	0	-	-	-	-	-	-
1010	39004 Air Conditioning Equipment	0	-	-	-	-	-	-
1011	39009 Improvement to leased Premises	8,041	4,392	1,804	34	903	908	
1012	39100 Office Furniture & Equipment	10,560	5,768	2,369	45	1,186	1,192	
1013	39102 Remittance Processing Equip	0	-	-	-	-	-	-
1014	39103 Office Machines	0	-	-	-	-	-	-
1015	39200 Transportation Equipment	0	-	-	-	-	-	-
1016	39201 Trucks	0	-	-	-	-	-	-
1017	39202 Trailers	0	-	-	-	-	-	-
1018	39300 Stores Equipment	0	-	-	-	-	-	-
1019	39400 Tools, Shop & Garage Equipment	1,925	1,051	432	8	216	217	
1020	39600 Power Operated Equipment	5	3	1	0	1	1	
1021	39603 Ditchers	0	-	-	-	-	-	-
1022	39604 Backhoes	0	-	-	-	-	-	-
1023	39605 Welders	0	-	-	-	-	-	-
1024	39700 Communication Equipment	7,691	4,201	1,726	33	864	868	
1025	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-	-
1026	39702 Communication Equipment - Fixed Radios	0	-	-	-	-	-	-
1027	39705 Communication Equip. - Telemetering	0	-	-	-	-	-	-
1028	39800 Miscellaneous Equipment	1,266	691	284	5	142	143	
1029	39900 Other Tangible Property	1,117	610	251	5	125	126	
1030	39901 Other Tangible Property - Servers - H/W	75,219	41,084	16,877	321	8,447	8,490	
1031	39902 Other Tangible Property - Servers - S/W	13,048	7,127	2,928	56	1,465	1,473	
1032	39903 Other Tangible Property - Network - H/W	1,943	1,061	436	8	218	219	
1033	39904 Other Tang. Property - CPU	0	-	-	-	-	-	-
1034	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-
1035	39906 Other Tang. Property - PC Hardware	13,964	7,627	3,133	60	1,568	1,576	
1036	39907 Other Tang. Property - PC Software	9	5	2	0	1	1	
1037	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-	-
1038	39909 Other Tang. Property - Application Software	417,226	227,887	93,613	1,783	46,851	47,091	
1039	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-	-
1040								
1041								
1042	Total General Plant	577,007	315,159	129,464	2,466	64,793	65,125	
1043								
1044	TOTAL DEPRECIATION EXPENSE	20,604,447	11,997,319	4,737,759	73,381	1,900,047	1,895,941	

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Customer									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Taxes Other Than Income								
2									
3	Non Revenue Related:								
4	Payroll Related	7.2	Allocated O&M Expenses - Cust	77,009	60,149	16,135	50	426	250
5	Property Related	6.2	P, S, T & D Plant - Customer	3,217,286	2,515,617	671,822	1,225	18,040	10,582
6	DOT transmission User Tax	7.2	Allocated O&M Expenses - Cust	11,787	9,207	2,470	8	65	38
7	Other	7.2	Allocated O&M Expenses - Cust	6,972	5,446	1,461	5	39	23
8	Total Non Revenue Related:			3,313,054	2,590,418	691,887	1,287	18,569	10,892
9									
10	Revenue Related:								
11	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
12	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
13	Public Service Commission Assessment	99.0	-	0	-	-	-	-	-
14	Total Revenue Related:			0	-	-	-	-	-
15									
16	Total Taxes, Other Than Income			3,313,054	2,590,418	691,887	1,287	18,569	10,892
17									
18									
19	Interest Expense	19.2	Rate Base - Cust	3,692,142	2,946,704	714,197	1,271	18,890	11,081
20									
21	Amortization of Excess ADIT	20.2	Cost of Service - Cust	(1,173,098)	(920,206)	(241,343)	(527)	(6,850)	(4,172)

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Demand									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
20	Taxes Other Than Income								
21									
22	Non Revenue Related:								
23	Payroll Related	7.4	Allocated O&M Expenses - Demand	107,108	49,890	26,921	611	15,535	14,150
24	Property Related	6.4	P, S, T & D Plant - Demand	3,445,673	1,604,974	866,052	19,654	499,776	455,217
25	DOT transmission User Tax	7.4	Allocated O&M Expenses - Demand	16,394	7,636	4,121	94	2,378	2,166
26	Other	7.4	Allocated O&M Expenses - Demand	9,697	4,517	2,437	55	1,407	1,281
27	Total Non Revenue Related:			3,578,873	1,667,018	899,531	20,414	519,096	472,814
28									
29	Revenue Related:								
30	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
31	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
32	Public Service Commission Assessment	99.0	-	0	-	-	-	-	-
33	Total Revenue Related:			0	-	-	-	-	-
34									
35	Total Taxes, Other Than Income			3,578,873	1,667,018	899,531	20,414	519,096	472,814
36									
37									
38	Interest Expense	19.4	Rate Base - Demand	4,343,403	2,023,131	1,091,692	24,775	629,987	573,818
39									
40	Amortization of Excess ADIT	20.4	Cost of Service - Demand	(1,272,456)	(592,325)	(319,666)	(7,269)	(184,780)	(168,416)

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Commodity									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
39	Taxes Other Than Income								
40									
41	Non Revenue Related:								
42	Payroll Related	7.6	Allocated O&M Expenses - Comm	765,854	435,193	286,750	8,564	16,643	18,703
43	Property Related	6.6	P, S, T & D Plant - Commodity	2,041,278	633,627	415,103	16,324	459,604	516,620
44	DOT transmission User Tax	7.6	Allocated O&M Expenses - Comm	117,224	66,612	43,891	1,311	2,548	2,863
45	Other	7.6	Allocated O&M Expenses - Comm	69,339	39,401	25,962	775	1,507	1,693
46	Total Non Revenue Related:			2,993,695	1,174,834	771,706	26,975	480,302	539,879
47									
48	Revenue Related:								
49	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
50	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
51	Public Service Commission Assessment	1.0	Mcf	346,934	106,536	70,169	2,831	78,670	88,727
52	Total Revenue Related:			346,934	106,536	70,169	2,831	78,670	88,727
53									
54	Total Taxes, Other Than Income			3,340,629	1,281,370	841,875	29,806	558,972	628,606
55									
56									
57	Interest Expense	19.6	Rate Base - Comm	2,461,112	650,469	426,117	18,451	642,806	723,269
58									
59	Amortization of Excess ADIT	20.6	Cost of Service - Comm	(2,961,186)	(1,524,126)	(1,003,681)	(31,183)	(189,305)	(212,890)

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended December 31, 2022									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Total Taxes Other									
Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible	
58	Taxes Other Than Income								
59									
60	Non Revenue Related:								
61	Payroll Related		949,971	545,232	329,806	9,225	32,604	33,103	
62	Property Related		8,704,237	4,754,218	1,952,977	37,203	977,419	982,419	
63	DOT transmission User Tax		145,406	83,455	50,481	1,412	4,991	5,067	
64	Other		86,008	49,364	29,880	835	2,952	2,997	
65	Total Non Revenue Related:		9,885,622	5,432,270	2,363,124	48,676	1,017,966	1,023,586	
66									
67	Revenue Related:								
68	State Gross Receipts - Tax		0	-	-	-	-	-	
69	Con Local Gross Receipts - Tax		0	-	-	-	-	-	
70	Public Service Commission Assessment		346,934	106,536	70,169	2,831	78,670	88,727	
71	Total Revenue Related:		346,934	106,536	70,169	2,831	78,670	88,727	
72									
73	Total Taxes, Other Than Income		10,232,556	5,538,806	2,433,293	51,507	1,096,636	1,112,312	
74									
75									
76	Interest Expense		10,496,657	5,620,304	2,232,006	44,497	1,291,683	1,308,167	
77									
78	Amortization of Excess ADIT		(5,406,740)	(3,036,657)	(1,564,690)	(38,979)	(380,935)	(385,479)	

Atmos Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Demand/Commodity Study
Forecasted Test Period: Twelve Months Ended December 31, 2022

ALLOCATION OF REVENUES

Total Revenues

Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Schedule Revenue:							
2								
3	Base Revenues	Input	91,348,195	53,802,736	22,138,548	262,401	8,056,168	7,088,342
4	Base Revenue Increase	Input	0	-	-	-	-	-
5	Gas Costs	Input	77,870,753	46,393,776	30,579,531	897,447	-	-
6	Rider FF and Rider Tax	Input	0	-	-	-	-	-
7								
8	Total Rate Schedule Revenue		169,218,949	100,196,512	52,718,079	1,159,847	8,056,168	7,088,342
9								
10	Other Revenue:							
11								
12	Forfeited Discounts	18.6 Total Rate Schedule Revenues	1,300,280	769,911	405,086	8,912	61,904	54,467
13	Misc. Service Revenues	18.6 Total Rate Schedule Revenues	234,286	138,723	72,989	1,606	11,154	9,814
14	NTB	18.2 Base Revenues	(4)	(2)	(1)	(0)	(0)	(0)
15	Other Gas Revenue	18.2 Base Revenues	2,713,412	1,598,159	657,605	7,794	239,301	210,552
16								
17	Total Non-Rate Revenue		4,247,974	2,506,792	1,135,679	18,312	312,358	274,833
18								
19	TOTAL REVENUE		173,466,923	102,703,304	53,853,758	1,178,160	8,368,527	7,363,175

Atmos Energy Corporation, Kentucky/Mid-States Division						
Class Cost of Service - Demand/Commodity Study						
Forecasted Test Period: Twelve Months Ended December 31, 2022						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
	Input	Values	1.00	0.00	0.61	0.39
4.0	Mains (Peak and Average)	%	100.0000%	0.0000%	60.5959%	39.4041%
	Internally Generated	Values	519,263,016	147,042,465	225,550,424	146,670,126
4.1	Mains & Services	%	100.0000%	28.3175%	43.4366%	28.2458%
	Internally Generated	Values	819,168,998	302,783,641	324,277,557	192,107,800
5.4	P, S, T & D Plant	%	100.0000%	36.9623%	39.5862%	23.4515%
	Internally Generated	Values	682,726,149	234,861,347	275,981,347	171,883,455
5.7	Net Plant	%	100.0000%	34.4005%	40.4234%	25.1760%
	Internally Generated	Values	106,921,091	8,667,484	12,055,204	86,198,403
9.1	Allocated O&M Expenses	%	100.0000%	8.1064%	11.2749%	80.6187%
	Internally Generated	Values	7,770,585	1,123,656	3,925,607	2,721,323
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	14.4604%	50.5188%	35.0208%
	Internally Generated	Values	403,769,688	-	244,667,911	159,101,777
12.0	Composite of Accts. 374-379	%	100.0000%	0.0000%	60.5959%	39.4041%
	Internally Generated	Values	596,130,007	209,685,489	246,672,123	139,772,396
13.0	Rate Base	%	100.0000%	35.1745%	41.3789%	23.4466%
	Internally Generated	Values	10,850,503	2,933,507	4,676,915	3,240,082
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	27.0357%	43.1032%	29.8611%
	Internally Generated	Values	195,265,322	42,366,622	45,954,981	106,943,719
18.0	Total Cost of Service at Equalized ROR	%	100.0000%	21.6970%	23.5346%	54.7684%
	Input	Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended December 31, 2022								
ALLOCATION FACTORS								
			Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1.0	Input Mcf	Value	32,625,408	10,018,608	6,598,653	266,268	7,398,080	8,343,799
		%	100.0000%	30.7080%	20.2255%	0.8161%	22.6758%	25.5745%
1.2	Input Sales Mcf	Value	16,883,529	10,018,608	6,598,653	266,268	0.0000%	0.0000%
		%	100.0000%	59.3395%	39.0834%	1.5771%		
1.5	Input Winter Volumes	Value	19,967,418	7,710,217	4,560,225	85,003	3,766,980	3,844,993
		%	100.0000%	38.6140%	22.8383%	0.4257%	18.8656%	19.2563%
2.0	Input Bills	Value	2,172,553	1,930,462	239,727	97	1,429	838
		%	100.0000%	88.8569%	11.0343%	0.0045%	0.0658%	0.0386%
2.2	Input Non-Residential Bills	Value	242,091	0	239,727	97	1,429	838
		%	100.0000%	0.0000%	99.0237%	0.0401%	0.5901%	0.3462%
3.0	Input Peak Day	Value	276,123	128,616	69,402	1,575	40,050	36,479
		%	100.0000%	46.5794%	25.1345%	0.5704%	14.5044%	13.2113%
4.0	Input Meter Investment	Value	43,538,026	27,920,901	14,618,242	40,993	603,744	354,147
		%	100.0000%	64.1299%	33.5758%	0.0942%	1.3867%	0.8134%
4.2	Input Direct to Residential	Value	1	1	-	-	-	-
		%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.4	Input Direct to Commercial	Value	1	-	1	-	-	-
		%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
4.6	Input Direct to Industrial	Value	1	-	1	-	-	-
		%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
4.8	Input Direct to Public Authority	Value	1	-	1	-	-	-
		%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
5.0	Input Direct to Transport	Value	1	-	-	-	1	-
		%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
6.0	Internally Generated P, S, T & D Plant	Value	819,168,998	447,426,724	183,797,677	3,501,246	91,986,420	92,456,931
		%	100.0000%	54.6196%	22.4371%	0.4274%	11.2292%	11.2867%
6.2	Internally Generated P, S, T & D Plant - Customer	Value	302,783,641	236,748,566	63,226,180	115,274	1,697,748	995,873
		%	100.0000%	78.1907%	20.8816%	0.0381%	0.5607%	0.3289%
6.4	Internally Generated P, S, T & D Plant - Demand	Value	324,277,557	151,046,578	81,505,506	1,849,671	47,034,665	42,841,138
		%	100.0000%	46.5794%	25.1345%	0.5704%	14.5044%	13.2113%
6.6	Internally Generated P, S, T & D Plant - Commodity	Value	192,107,800	59,631,580	39,065,991	1,536,301	43,254,007	48,619,921
		%	100.0000%	31.0407%	20.3355%	0.7997%	22.5155%	25.3087%
7.0	Internally Generated Allocated O&M Expenses	Value	106,921,091	61,366,973	37,120,287	1,038,339	3,669,688	3,725,805
		%	100.0000%	57.3946%	34.7175%	0.9711%	3.4321%	3.4846%
7.2	Internally Generated Allocated O&M Expenses - Cust	Value	8,667,484	6,769,878	1,815,971	5,636	47,892	28,107
		%	100.0000%	78.1066%	20.9515%	0.0650%	0.5525%	0.3243%
7.4	Internally Generated Allocated O&M Expenses - Demand	Value	12,055,204	5,615,243	3,030,014	68,763	1,748,541	1,592,644
		%	100.0000%	46.5794%	25.1345%	0.5704%	14.5044%	13.2113%
7.6	Internally Generated Allocated O&M Expenses - Comm	Value	86,198,403	48,981,851	32,274,301	963,941	1,873,255	2,105,055
		%	100.0000%	56.8245%	37.4419%	1.1183%	2.1732%	2.4421%
8.0	Input Customer Deposit Balances	Value	16,577,088	11,515,198	4,948,811	108,878	2,234	1,966
		%	100.0000%	69.4645%	29.8533%	0.6568%	0.0135%	0.0119%
9.0	Internally Generated Allocated Net Plant	Value	682,726,149	369,226,310	149,684,100	3,037,268	79,998,398	80,780,073
		%	100.0000%	54.0812%	21.9245%	0.4449%	11.7175%	11.8320%
9.2	Internally Generated Allocated Net Plant - Cust	Value	234,861,347	187,465,334	45,411,685	81,435	1,199,365	703,529
		%	100.0000%	79.8196%	19.3355%	0.0347%	0.5107%	0.2996%
9.4	Internally Generated Allocated Net Plant - Demand	Value	275,981,347	128,550,487	69,366,500	1,574,191	40,029,567	36,460,602
		%	100.0000%	46.5794%	25.1345%	0.5704%	14.5044%	13.2113%
9.6	Internally Generated Allocated Net Plant - Comm	Value	171,883,455	53,210,488	34,905,915	1,381,643	38,769,467	43,615,943
		%	100.0000%	30.9573%	20.3079%	0.8038%	22.5557%	25.3753%
10.0	Internally Generated Composite of Accts. 871-879 & 886-893	Value	7,770,585	3,367,927	1,931,783	45,636	1,201,711	1,223,528
		%	100.0000%	43.3420%	24.8602%	0.5873%	15.4649%	15.7456%
10.2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value	1,123,656	703,739	394,701	1,035	15,241	8,940
		%	100.0000%	62.6294%	35.1265%	0.0921%	1.3563%	0.7956%
10.4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value	3,925,607	1,828,524	986,681	22,392	569,387	518,622
		%	100.0000%	46.5794%	25.1345%	0.5704%	14.5044%	13.2113%
10.6	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	Value	2,721,323	835,664	550,401	22,210	617,082	695,966
		%	100.0000%	30.7080%	20.2255%	0.8161%	22.6758%	25.5745%
11.0	Internally Generated Composite of Accts. 376 & 380	Value	519,263,016	280,756,829	102,580,892	2,490,129	66,070,191	67,364,975
		%	100.0000%	54.0683%	19.7551%	0.4796%	12.7238%	12.9732%
11.2	Internally Generated Composite of Accts. 376 & 380 - Cust	Value	147,042,465	130,657,316	16,225,176	6,565	96,691	56,717
		%	100.0000%	88.8569%	11.0343%	0.0045%	0.0658%	0.0386%
11.4	Internally Generated Composite of Accts. 376 & 380 - Demand	Value	225,550,424	105,060,060	56,890,946	1,286,534	32,714,841	29,798,044
		%	100.0000%	46.5794%	25.1345%	0.5704%	14.5044%	13.2113%
11.6	Internally Generated Composite of Accts. 376 & 380 - Comm	Value	146,670,126	45,039,453	29,664,770	1,197,030	33,258,660	37,510,214
		%	100.0000%	30.7080%	20.2255%	0.8161%	22.6758%	25.5745%

SUMMARY OF ALTERNATIVE CLASS COST OF SERVICE STUDIES

		Customer/Demand Study					
			Revenue	Revenue			
			Deficiency at	Increase at			
		Relative	Equalized	Allocation of	Equalized		
Line		Return at	Proposed	Amortization	Proposed	Calculated	
No.		Present Rates	Return	of Excess ADIT	Return	Fixed Costs	
		Present Rates	Return	of Excess ADIT	Return	Fixed Costs	
1	Total Company	4.93%	1.00	\$ 21,798,399	\$ (5,406,740)	\$ 16,391,659	\$ 51.42
2	Residential Sales	3.65%	0.74	\$ 21,322,718	\$ (3,434,201)	\$ 17,888,517	\$ 39.09
3	Non-Residential Firm Sales	7.22%	1.46	\$ 692,840	\$ (1,510,341)	\$ (817,501)	\$ 95.37
4	Non-Residential Interruptible Sales	6.20%	1.26	\$ 28,288	\$ (33,405)	\$ (5,117)	\$ 2,497.42
5	Firm Transport	8.14%	1.65	\$ (275,786)	\$ (224,076)	\$ (499,862)	\$ 4,848.04
6	Interruptible Transport	7.60%	1.54	\$ 30,339	\$ (204,716)	\$ (174,377)	\$ 7,434.97
		Demand-Only Study					
			Revenue	Revenue			
			Deficiency at	Increase at			
		Relative	Equalized	Allocation of	Equalized		
		Return at	Proposed	Amortization	Proposed	Calculated	
		Present Rates	Return	of Excess ADIT	Return	Fixed Costs	
		Present Rates	Return	of Excess ADIT	Return	Fixed Costs	
7	Total Company	4.93%	1.00	\$ 21,798,399	\$ (5,406,740)	\$ 16,391,659	\$ 40.64
8	Residential Sales	5.19%	1.05	\$ 11,363,279	\$ (3,158,409)	\$ 8,204,871	\$ 28.29
9	Non-Residential Firm Sales	5.43%	1.10	\$ 4,014,457	\$ (1,602,322)	\$ 2,412,135	\$ 84.63
10	Non-Residential Interruptible Sales	2.09%	0.42	\$ 161,607	\$ (37,097)	\$ 124,509	\$ 2,489.84
11	Firm Transport	3.85%	0.78	\$ 3,125,584	\$ (318,265)	\$ 2,807,318	\$ 4,843.89
12	Interruptible Transport	3.48%	0.71	\$ 3,133,472	\$ (290,647)	\$ 2,842,825	\$ 7,434.01
		Demand/Commodity Study					
			Revenue	Revenue			
			Deficiency at	Increase at			
		Relative	Equalized	Allocation of	Equalized		
		Return at	Proposed	Amortization	Proposed	Calculated	
		Present Rates	Return	of Excess ADIT	Return	Fixed Costs	
		Present Rates	Return	of Excess ADIT	Return	Fixed Costs	
13	Total Company	4.93%	1.00	\$ 21,798,399	\$ (5,406,740)	\$ 16,391,659	\$ 40.65
14	Residential Sales	6.04%	1.22	\$ 6,958,330	\$ (3,036,657)	\$ 3,921,674	\$ 28.30
15	Non-Residential Firm Sales	6.10%	1.24	\$ 2,652,018	\$ (1,564,690)	\$ 1,087,329	\$ 84.52
16	Non-Residential Interruptible Sales	0.88%	0.18	\$ 229,809	\$ (38,979)	\$ 190,830	\$ 2,902.59
17	Firm Transport	2.18%	0.44	\$ 5,393,465	\$ (380,935)	\$ 5,012,530	\$ 4,844.40
18	Interruptible Transport	1.07%	0.22	\$ 6,564,775	\$ (385,479)	\$ 6,179,296	\$ 7,438.02

SUMMARY OF ALTERNATIVE CLASS COST OF SERVICE STUDIES

Revenue Deficiency at Equalized Proposed Return

Line No.		Minimum Revenue Increase Indicated	Maximum Revenue Increase Indicated	Average Revenue Increase Indicated	Proposed Revenue Increase
1	Total Company	\$ 16,391,659	\$ 16,391,659	\$ 16,391,659	\$ 16,389,804
2	Residential Sales	\$ 3,921,674	\$ 17,888,517	\$ 10,005,020	\$ 9,700,212
3	Non-Residential Firm Sales	\$ (817,501)	\$ 2,412,135	\$ 893,987	\$ 4,024,703
4	Non-Residential Interruptible Sales	\$ (5,117)	\$ 190,830	\$ 103,407	\$ 47,020
5	Firm Transport	\$ (499,862)	\$ 5,012,530	\$ 2,439,995	\$ 1,353,738
6	Interruptible Transport	\$ (174,377)	\$ 6,179,296	\$ 2,949,248	\$ 1,264,131

Calculated Fixed Costs at Equalized Proposed Return

	Minimum Customer-Related Cost Indicated	Maximum Customer-Related Cost Indicated	Average Customer-Related Cost Indicated	Proposed Customer-Related Cost
7 Total Company	\$ 40.64	\$ 51.42	\$ 44.24	
8 Residential Sales	\$ 28.29	\$ 39.09	\$ 31.89	\$ 24.40
9 Non-Residential Firm Sales	\$ 84.52	\$ 95.37	\$ 88.17	\$ 66.50
10 Non-Residential Interruptible Sales	\$ 2,489.84	\$ 2,902.59	\$ 2,629.95	\$ 540.00
11 Firm Transport	\$ 4,843.89	\$ 4,848.04	\$ 4,845.44	\$ 540.00
12 Interruptible Transport	\$ 7,434.01	\$ 7,438.02	\$ 7,435.67	\$ 540.00

BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

APPLICATION OF ATMOS ENERGY)
)
CORPORATION FOR AN ADJUSTMENT) Case No. 2021-00214
)
OF RATES AND TARIFF MODIFICATIONS)

TESTIMONY OF DANE A. WATSON, PE CDP

**INDEX TO THE DIRECT TESTIMONY
OF DANE A. WATSON, WITNESS FOR
ATMOS ENERGY CORPORATION**

I. POSITION AND QUALIFICATIONS.....1
II. PURPOSE OF DIRECT TESTIMONY3
III. KENTUCKY DIRECT GAS DEPRECIATION STUDY.....5
IV. SHARED SERVICES UNIT DEPRECIATION STUDY12
V. CONCLUSION16

EXHIBITS

Exhibit DAW-1 – Experience of Dane A. Watson

Exhibit DAW-2 – Atmos Energy Corporation – Kentucky Depreciation Rate Study at
September 30, 2020

Exhibit DAW-3 – Atmos Energy Corporation – Shared Services Unit Depreciation
Rate Study at September 30, 2019

1 **I. POSITION AND QUALIFICATIONS**

2 **Q. PLEASE STATE YOUR NAME AND ADDRESS.**

3 A. My name is Dane A. Watson, and my business address is 101 E. Park Blvd., Suite
4 220, Plano, Texas 75074. I am Managing Partner of Alliance Consulting Group.
5 Alliance Consulting Group provides consulting and expert services to the utility
6 industry.

7 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

8 A. I hold a Bachelor of Science degree in Electrical Engineering from the University
9 of Arkansas at Fayetteville and a Master's Degree in Business Administration from
10 Amberton University.

11 **Q. DO YOU HOLD ANY SPECIAL CERTIFICATION AS A DEPRECIATION
12 EXPERT?**

13 A. Yes. The Society of Depreciation Professionals (“the Society”) has established
14 national standards for depreciation professionals. The Society administers an
15 examination and has certain required qualifications to become certified in this field.
16 I met all requirements and have become a Certified Depreciation Professional
17 (“CDP”).

18 **Q. PLEASE OUTLINE YOUR EXPERIENCE IN THE FIELD OF
19 DEPRECIATION.**

20 A. Since graduation from college in 1985, I have worked in the area of depreciation
21 and valuation. I founded Alliance Consulting Group in 2004 and am responsible
22 for conducting depreciation, valuation and certain accounting-related studies for
23 utilities in various industries. My duties relate to preparing depreciation studies

1 and include (1) assembling and analyzing historical and simulated data, (2)
2 conducting field reviews, (3) determining service life and net salvage estimates, (4)
3 calculating annual depreciation, (5) presenting recommended depreciation rates to
4 utility management for its consideration, and (6) supporting such rates before
5 regulatory bodies.

6 My prior employment from 1985 to 2004 was with Texas Utilities (“TXU”).
7 During my tenure with TXU, I was responsible for, among other things, conducting
8 valuation and depreciation studies for the domestic TXU companies. During that
9 time, I served as Manager of Property Accounting Services and Records
10 Management in addition to my depreciation responsibilities.

11 I have twice been Chair of the Edison Electric Institute (“EEI”) Property
12 Accounting and Valuation Committee and have been Chairman of EEI’s
13 Depreciation and Economic Issues Subcommittee. I am a Registered Professional
14 Engineer (“PE”) in the State of Texas and a Certified Depreciation Professional. I
15 am a Senior Member of the Institute of Electrical and Electronics Engineers
16 (“IEEE”) and have held numerous offices on the Executive Board of the Dallas
17 Section, Region and worldwide offices of IEEE. I am also twice Past President of
18 the Society of Depreciation Professionals.

19 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE ANY REGULATORY**
20 **COMMISSIONS?**

21 A. Yes. In my 35 plus-year career, I have performed more than 275 depreciation
22 studies, appeared in more than 175 cases, and testified before 35 regulatory bodies
23 as an expert witness on the subject of depreciation. I have also presented expert

1 testimony before the Federal Energy Regulatory Commission (“FERC”). A
2 complete listing of my filed written testimony is provided in Exhibit DAW-1.

3 **Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE THE**
4 **KENTUCKY PUBLIC SERVICE COMMISSION?**

5 A. Yes. I provided written testimony on behalf of Atmos Energy in Case Nos. 2013-
6 00148, 2015-00343, 2017-00349 Rebuttal, and 2018-00281.

7 **II. PURPOSE OF DIRECT TESTIMONY**

8 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY IN THIS**
9 **PROCEEDING?**

10 A. I sponsor and support the depreciation studies performed for Atmos Energy
11 Corporation – Kentucky (“Kentucky” or “Atmos Energy” or “Company”), and its
12 Shared Services Unit (“Shared Services”).

13 **Q. ARE YOU SPONSORING ANY EXHIBITS IN THIS PROCEEDING?**

14 A. Yes. I am sponsoring the following exhibits:

- 15 • DAW-1 – List of Experience (Studies Performed, Filed Testimony and/or
16 Regulatory Appearances);
- 17 • DAW-2 – Atmos Energy Corporation – Kentucky Depreciation Rate Study at
18 September 30, 2020; and
- 19 • DAW-3 – Atmos Energy Corporation – Shared Services Unit Depreciation Rate
20 Study at September 30, 2019.

21 I also note that these exhibits satisfy the requirements of Filing Requirement (“FR”)
22 16(7)(s), which I also sponsor.¹

¹ “(7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist

1 **Q. WERE THESE EXHIBITS PREPARED BY YOU OR UNDER YOUR**
2 **SUPERVISION AND CONTROL?**

3 A. Yes.

4 **Q. PLEASE SUMMARIZE YOUR CONCLUSIONS.**

5 A. The Atmos Energy Kentucky depreciation study and analyses that I have performed
6 support establishing depreciation rates at the level recommended in my testimony.
7 The Kentucky depreciation rate study is attached to my testimony as Exhibit DAW–
8 2. The Kentucky study shows that an increase, in the annual depreciation expense
9 for Atmos Energy’s assets of approximately \$1.5 million per year, is needed to
10 ensure that the appropriate amount of depreciation expense is collected by the
11 Company. This amount was determined by comparing the depreciation expense
12 between the current rates and the proposed rates as shown in Appendix A of Exhibit
13 DAW-2. Changes in various accounts in the Distribution Plant function are the
14 drivers for the increase. The Shared Services Depreciation Rate Study is attached
15 as Exhibit DAW-3. Before allocation, the Shared Services depreciation study
16 results in approximately \$25.5 million in depreciation expense. The allocated
17 impact of Shared Services to Kentucky customers will be provided by Company
18 Witness Mr. Joe Christian.

19 **Q. DO THE DEPRECIATION STUDIES YOU SPONSOR IN THIS CASE**
20 **REFLECT THE MOST CURRENT DATA AVAILABLE?**

and is not applicable to the utility's application: (s) The summary of the latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and base period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient. . . .”

1 A. Yes. The data used reflects the most recent experience and future expectations for
2 life and net salvage characteristics for assets in Atmos' Kentucky depreciation study
3 as of September 30, 2020 and Shared Services as of September 30, 2019.

4 **III. KENTUCKY DIRECT GAS DEPRECIATION STUDY**

5 **Q. DID YOU PREPARE THE KENTUCKY DIRECT DEPRECIATION**
6 **STUDY?**

7 A. Yes. The Atmos Kentucky Depreciation Study is attached to my testimony as
8 Exhibit DAW-2. The study in Exhibit DAW-2 analyzes the life and net salvage
9 percentage for Atmos Energy's gas assets at September 30, 2020.

10 **Q. WHAT PROPERTY IS INCLUDED IN THE DEPRECIATION STUDY?**

11 A. There are four general classes, or functional groups, of depreciable property:
12 Storage Plant, Transmission Plant, Distribution Plant and General Plant property.
13 The Storage Plant functional group primarily consists of facilities that store natural
14 gas for use as needed. The Transmission Plant functional group primarily consists
15 of high and intermediate pressure transmission assets that deliver gas to various
16 receipt points or city gates. The Distribution Plant functional group primarily
17 consists of lines and associated facilities used to distribute and meter gas to
18 customers within the areas served by Atmos Energy. General Plant property, both
19 depreciated and amortized, is not location specific but is used to support the overall
20 distribution of gas to its customers.

21 **Q. WHAT DEFINITION OF DEPRECIATION HAVE YOU USED FOR THE**
22 **PURPOSES OF CONDUCTING A DEPRECIATION STUDY AND**
23 **PREPARING YOUR TESTIMONY?**

1 A. The term "depreciation," as used herein, is considered in the accounting sense; that
2 is, a system of accounting that distributes the cost of assets, less net salvage (if any),
3 over the estimated useful life of the assets in a systematic and rational manner.
4 Depreciation is a process of allocation, not valuation. Depreciation expense is
5 systematically allocated to accounting periods over the life of the properties. The
6 amount allocated to any single accounting period does not necessarily represent the
7 loss or decrease in value that will occur during that particular period. Thus,
8 depreciation is considered an expense or cost, rather than a loss or decrease in value.
9 The Company accrues depreciation based on the original cost of all property
10 included in each depreciable plant account. On retirement, the full cost of
11 depreciable property, less net salvage amount, if any, is charged to the depreciation
12 reserve.

13 **Q. PLEASE DESCRIBE YOUR DEPRECIATION STUDY APPROACH.**

14 A. I conducted the depreciation studies in four phases as shown in my Exhibits DAW-
15 2 and DAW-3. The four phases are: Data Collection, Analysis, Evaluation, and
16 Calculation. During the initial phase of the study, I collected historical data to be
17 used in the analysis. After the data was assembled, I performed analyses to
18 determine the life and net salvage percentage for the different property groups being
19 studied. As part of this process, I conferred with field personnel, engineers, and
20 managers responsible for the installation, operation, and removal of the assets to
21 gain their input into the operation, maintenance, and salvage of the assets. The
22 information obtained from field personnel, engineers, and managerial personnel,
23 combined with the study results, was then evaluated to determine how the results

1 of the historical asset activity analysis, in conjunction with the Company's expected
2 future plans should be applied. Using all of these resources, I then calculated the
3 depreciation rate for each function.

4 **Q. WHAT DEPRECIATION METHODOLOGY DID YOU USE?**

5 A. The straight-line (method), Average Life Group ("ALG") (procedure), and
6 remaining-life (technique) depreciation system was employed to calculate annual
7 and accrued depreciation for Kentucky direct assets. This is the methodology that
8 resulted from the depreciation litigation in Case No. 2018-00281 and is consistent
9 with the methodology underlying the existing approved rates.

10 **Q. HOW ARE THE DEPRECIATION RATES DETERMINED USING THE**
11 **ALG PROCEDURE?**

12 A. In this system, the annual depreciation expense is computed using group
13 expectancy techniques, using the Iowa Curves noted in the calculation. For each
14 plant account, the difference between the surviving investment, adjusted for
15 estimated net salvage, and the allocated book depreciation reserve, was divided by
16 the average remaining life to yield the annual depreciation expense. The annual
17 accrual amount, by account was divided by the original cost to determine the
18 depreciation rate. The calculated remaining lives and annual depreciation accrual
19 rates were based on attained ages of plant in service and the estimated service life
20 and net salvage characteristics of each depreciable group (account). The
21 computations of the annual depreciation rates are shown in Appendix B of my
22 Exhibit DAW-2.

1 **Q. WHAT TIME PERIOD DID YOU USE TO DEVELOP THE PROPOSED**
2 **DEPRECIATION RATES?**

3 A. The account level depreciation rates were developed based on the depreciable
4 property recorded on the Company's books at September 30, 2020.

5 **Q. PLEASE SUMMARIZE THE DEPRECIATION STUDY RESULTS WITH**
6 **RESPECT TO DEPRECIATION RATES.**

7 A. Exhibit DAW-2, Appendix A shows the approved and proposed annual depreciation
8 rates and accrual for each account. Based on this comparison, there is an overall
9 increase in annual depreciation expense of \$1.5 million. This is comprised of an
10 increase of approximately \$13 thousand for Storage Plant; an increase of \$85
11 thousand for Transmission Plant; an increase of \$1.4 million for Distribution Plant;
12 and a decrease of \$42 thousand for General Plant (depreciated and amortized).

13 **Q. WHAT FACTORS INFLUENCE THE DEPRECIATION RATES FOR AN**
14 **ACCOUNT?**

15 A. The primary factors that influence the depreciation rate for an account are: (1) the
16 remaining investment to be recovered in the account, (2) the depreciable life of the
17 account, and (3) the net salvage for the account.

18 **Q. WHAT ARE THE PRIMARY FACTORS DRIVING THE INCREASE IN**
19 **THE KY DIRECT DEPRECIATION STUDY?**

20 A. Adjustments in life and net salvage factors for various accounts were recommended
21 as discussed later and in Exhibit DAW-2. The largest increases in annual
22 depreciation expense is due to the change in net salvage for Distribution Mains
23 accounts 37601 and 37602 and the reduction in life for Account 38200 Meter

1 Installations. The other factor impacting the results is the increased investment
2 across the functions, primarily in the Distribution function.

3 **Q. WHAT METHOD DID YOU USE TO ANALYZE HISTORICAL DATA TO**
4 **DETERMINE LIFE CHARACTERISTICS?**

5 A. Accounts were analyzed using the retirement rate method (actuarial method) to
6 estimate the life of property. The Company has maintained its aged database and
7 sufficient information for a majority of accounts now exists. In some accounts,
8 there is not enough historical activity that would be sufficient for either life analysis
9 approach, in which case discussions with Company personnel and informed
10 judgment are relied upon. In much the same manner that human mortality is
11 analyzed by actuaries, depreciation analysts use models of property mortality
12 characteristics that have been validated in research and empirical applications.
13 Further detail is found in the life analysis section of Exhibit DAW-2.

14 **Q. HOW DID YOU DETERMINE THE AVERAGE SERVICE LIVES FOR**
15 **EACH ASSET GROUP?**

16 A. The establishment of appropriate average service lives for each account was
17 determined by using the Actuarial analysis method. Graphs illustrating the chosen
18 Iowa Curves used to determine the average service lives for analyzed accounts are
19 found in the Life Analysis section of my Exhibit DAW-2. A summary of the
20 existing (approved) and the study proposed depreciable life for each account is
21 shown in Exhibit DAW-2, Appendix C.

22 **Q. PLEASE DESCRIBE SOME OF THE CHANGES IN THE AVERAGE**
23 **SERVICE LIVES FOR THE VARIOUS ACCOUNTS?**

- 1 A. The detailed analysis of each account is described fully in Exhibit DAW-2.
2 Examples of some of the changes in average service lives, are:
- 3 • Storage Account 35600 Purification Equipment decreased by six years;
4 Distribution Account 37600 Cathodic Protection decreased by five years; and
5 General Plant Account 39800 Miscellaneous Equipment also decreased by five
6 years.
 - 7 • There was one increase in life for Storage Account 35400 Compressor Station
8 Equipment, which increased by only one year.
 - 9 • Overall, 1 account experienced an increase in life while 10 accounts
10 experienced a decrease in life, and 38 accounts remained unchanged.

11 **Q. WHAT IS NET SALVAGE?**

12 A. While discussed more fully in the study itself, net salvage is the difference between
13 the gross salvage (what the asset was sold for) and the removal cost (cost to remove
14 and dispose of the asset). Salvage and removal cost percentages are calculated by
15 dividing the current cost of salvage or removal by the original installed cost of the
16 asset. Some plant assets can experience significant negative removal cost
17 percentages due to the amount of removal cost and the timing of the addition versus
18 the retirement. When a capital asset is retired, physically removed from service,
19 and finally disposed of, terminal retirement is said to have occurred. The residual
20 value of a terminal retirement is called gross salvage. Net salvage is the difference
21 between the gross salvage (what the asset was sold for) and the removal cost (cost
22 to remove and dispose of the asset). Salvage and removal cost percentages are
23 calculated by dividing the current cost of salvage or removal by the original

1 installed cost of the asset. Some plant assets can experience significant negative
2 removal cost percentages due to the timing of the original addition versus the
3 retirement. For example, a Distribution asset in FERC Account 376.01 Steel Mains
4 with a current installed cost of \$500 (2020) would have had an installed cost of
5 \$16.28² in 1950. A removal cost of \$50 for the asset calculated (incorrectly) on
6 current installed cost would only have a negative 10 percent removal cost
7 (\$50/\$500). However, a correct removal cost calculation would show a negative
8 307 percent removal cost for that asset (\$50/\$16.28). Inflation from the time of
9 installation of the asset until the time of its removal must be taken into account in
10 the calculation of the removal cost percentage because the depreciation rate, which
11 includes the removal cost percentage, will be applied to the original installed cost
12 of assets.

13 **Q. HOW DID YOU DETERMINE THE NET SALVAGE PERCENTAGES FOR**
14 **EACH ASSET GROUP?**

15 A. Using the approach described above, the net salvage as a percent of retirements for
16 various bands (i.e. groupings of years such as the five-year or 10-year average) for
17 each account is shown in my Exhibit DAW-2 on Appendix D. The historical
18 experience, input from company experts and judgment were used to select a net
19 salvage percentage that represents the future expectations for each account. Atmos
20 has performed and implemented a Time and Motion Study for net salvage, which
21 was reflected in the last study and remains in effect now.

² Using the Handy-Whitman Bulletin No. 192, G-2, line 44, $\$16.28 = \$500 \times 31/952$.

1 **Q. PLEASE DESCRIBE SOME OF THE CHANGES IN THE NET SALVAGE**
2 **PERCENTAGES FOR THE VARIOUS ACCOUNTS?**

3 A. The detailed analysis of each account is described fully in Exhibit DAW-2.
4 Examples of some of the changes in net salvage are:

- 5 • The only increase (i.e. less negative) was a 4 percent change for Account 38100
6 – Distribution Meters, which moved from a negative 11 percent to a negative 7
7 percent.
- 8 • The largest decrease (i.e. more negative or less positive) is in Account 36701
9 Transmission Mains, which moved from a negative 20 percent to a negative 25
10 percent; Accounts 37601 and 37602 Distribution Mains moved from a negative
11 5 percent to negative 10 percent, all based on historical experience.
- 12 • Overall, 1 account experienced an increase (less negative) in net salvage while
13 4 accounts experienced a decrease (more negative or less positive) in net
14 salvage, and 44 accounts remained unchanged.

15 **IV. SHARED SERVICES UNIT DEPRECIATION STUDY**

16 **Q. DID ALLIANCE PREPARE A 2019 DEPRECIATION STUDY FOR ATMOS**
17 **SHARED SERVICES?**

18 A. Yes. We have conducted a study as of September 30, 2019. The study
19 recommendations and results are attached to my direct testimony as Exhibit DAW-
20 3.

1 **Q. ARE THE STEPS DESCRIBED ABOVE FOR THE KENTUCKY**
2 **DEPRECIATION STUDY THE SAME FOR THE SHARED SERVICES**
3 **ASSETS?**

4 A. Yes. The same approach and methods were used for all the studies. It should be
5 noted that Shared Services utilizes the Equal Life Group procedures for calculating
6 depreciation. This is consistent with the existing depreciation rates.

7 **Q. WHAT PROPERTY IS INCLUDED IN THE SHARED SERVICES UNIT**
8 **DEPRECIATION STUDY?**

9 A. For Shared Services, there is one general class of depreciable property which is
10 related to general office activities. These assets include office buildings and
11 leasehold improvements, office furniture, communications equipment,
12 transportation equipment, computer software and hardware and other
13 miscellaneous general office assets.

14 **Q. WHAT TIME PERIOD WAS USED TO DEVELOP THE PROPOSED**
15 **DEPRECIATION RATES?**

16 A. The depreciation rates were developed based on the depreciable property recorded
17 on Shared Services' books at September 30, 2019.

18 **Q. WHAT ARE THE RESULTS OF THE ATMOS SHARED SERVICES UNIT**
19 **DEPRECIATION STUDY?**

20 A. The 2019 Atmos Shared Services Unit Depreciation Study is found in Exhibit
21 DAW-3. The unallocated annual depreciation and amortization expense for Shared
22 Services is approximately \$25.5 million per year. More details related to the study
23 and results are found in Exhibit DAW-3.

1 **Q. WHAT ARE THE PRIMARY FORCES AFFECTING THE**
2 **DEPRECIATION RATES RECOMMENDED IN THIS STUDY?**

3 A. Generally, depreciation rates are affected by three separate factors – changes in
4 average service life, changes in net salvage, and the effect of reserve position. The
5 Shared Services’ depreciation rates only have two of these affecting the rates-
6 average service life and reserve position.

7 **Q. ARE THERE ANY GENERAL OBSERVATIONS REGARDING THE LIFE**
8 **AND NET SALVAGE PARAMETERS BEING RECOMMENDED IN THE**
9 **STUDY YOU WOULD LIKE TO EXPLAIN?**

10 A. Yes. There is significant investment in Shared Services related to technology-based
11 assets which generally have shorter life expectations than gas distribution assets.
12 The net salvage analyses for all Shared Services accounts, except Account 39200 -
13 Transportation Equipment, indicate no salvage or cost of removal is being
14 experienced. Detailed discussions for each account can be found in Exhibit DAW-
15 3.

16 **Q. WHAT ASSETS WERE ANALYZED FOR THE 2019 SHARED SERVICES**
17 **DEPRECIATION STUDY?**

18 A. The Shared Services assets perform a common service to all of Atmos’ divisions,
19 including its regulated utility operations across multiple states, Kentucky being one
20 of the states. The assets used to perform these common services were analyzed
21 during the depreciation study. As previously stated, these assets include, but are
22 not limited to, office buildings, furniture and equipment, communication
23 equipment, and any computer hardware or software utilized. The top three largest

1 investments in Shared Services are the application software, structure and
2 improvements, and server hardware. These assets are primarily located in the
3 Company's home office in Dallas, Texas and the customer service centers in
4 Amarillo, Texas and Waco, Texas.

5 **Q. WHAT DEPRECIATION RATES DOES THE COMPANY PROPOSE TO**
6 **USE FOR SHARED SERVICES ASSETS?**

7 A. The Company proposes to utilize the depreciation rates proposed in the Alliance
8 depreciation study, which can be found in Exhibit DAW-3 on Appendix A.

9 **Q. HAS ALLIANCE QUANTIFIED THE DEPRECIATION EXPENSE FOR**
10 **SHARED SERVICES AS A RESULT OF THE IMPLEMENTATION OF THE**
11 **PROPOSED DEPRECIATION RATES?**

12 A. Yes. Based on September 30, 2019 plant balances, the unallocated annual
13 depreciation expense related to Shared Services is approximately \$25.5 million
14 which can be found on Appendix A in Exhibit DAW-3. The direct impact to Atmos
15 Kentucky customers is addressed by Company Witness Mr. Joe Christian.

16 **Q. HAS THE COMPANY REQUESTED APPROVAL OF THE PROPOSED**
17 **SHARED SERVICES DEPRECIATION RATES IN ANY OTHER STATES?**

18 A. Yes. The Company has filed the Shared Services depreciation rates shown in
19 Exhibit DAW-3 in Tennessee, Virginia, and Louisiana since the study's completion
20 in January 2020. Approval of the SSU depreciation rates has been received in both
21 Tennessee and Virginia while Louisiana is currently pending.

1 **Q. WHEN WILL THE COMPANY CONDUCT ANOTHER SHARED**
2 **SERVICES DEPRECIATION STUDY?**

3 A. The Company has plans to perform a depreciation study on Shared Services assets
4 about every four years. The Company's objective is to have reasonable
5 depreciation rates in place that recognize the expense of those assets over their
6 useful lives. It is important that the depreciation rates be as reasonable as possible,
7 so the cost can be assessed to the proper generation of customer.

8 **V. CONCLUSION**

9 **Q. WHAT ACCOUNT DEPRECIATION RATES ARE YOU PROPOSING, AND**
10 **HOW DO THEY COMPARE WITH THE CURRENT RATES?**

11 A. The current depreciation rates and the rates I am now proposing related to Kentucky
12 are found in Appendix A of my Exhibit DAW-2. The proposed rates for Shared
13 Services are in Appendix A of my Exhibit DAW-3. Detailed calculations and
14 comparisons of these rates are found in my studies, Exhibit DAW-2 and Exhibit
15 DAW-3.

16 **Q. MR. WATSON, DO YOU HAVE ANY CONCLUDING REMARKS?**

17 A. Yes. The depreciation studies and analysis performed under my supervision fully
18 support setting depreciation rates at the level I have indicated in my testimony. The
19 Company should continue to periodically review the annual depreciation rates for
20 its property. In this way, all customers are charged for their appropriate share of
21 the capital expended for their benefit. The depreciation study for Atmos Energy's
22 Kentucky depreciable property as of September 30, 2020 and the Shared Services
23 depreciable property as of September 30, 2019 describes the extensive analysis

1 performed and the resulting rates that are now appropriate for Company property.
2 The Company's depreciation rates should be set at my recommended amounts in
3 order to recover the Company's total investment in property over the estimated
4 remaining life of the assets.

5 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

6 A. Yes, it does.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2021-00214
ATMOS ENERGY CORPORATION)

CERTIFICATE AND AFFIDAVIT

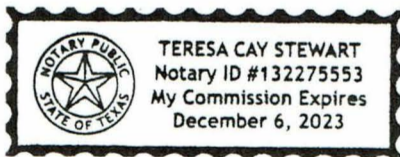
The Affiant, Dane A. Watson, being duly sworn, deposes and states that the prepared testimony attached hereto and made a part hereof, constitutes the prepared direct testimony of this affiant in Case No. 2021-00214, in the Matter of the Rate Application of Atmos Energy Corporation, and that if asked the questions propounded therein, this affiant would make the answers set forth in the attached prepared direct pre-filed testimony.

Dane A. Watson

Dane A. Watson

STATE OF TEXAS
COUNTY OF COLLIN

SUBSCRIBED AND SWORN to before me by Dane A. Watson on this the 7th day of June, 2021.



Teresa C. Stewart
Notary Public
My Commission Expires: 12/6/23

Dane Watson Testimony Appearances and Filed Studies

Asset Location	Commission	Docket (If Applicable)	Company	Year	Description
Missouri	Missouri Public Service Commission	ER-2021-0312	Empire District Electric Company	2021	Electric Depreciation Study
Louisiana	Louisiana Public Service Commission	U-35951	Atmos Louisiana	2021	Gas Depreciation Study
Minnesota	Minnesota Public Utilities Commission	E015-D-21-229	Allete Minnesota Power	2021	Intangible, Transmission, Distribution, and General Depreciation Study
Michigan	Michigan Public Service Commission	U-20849	Consumers Energy	2021	Electric and Common Depreciation Study
Texas	Texas Public Utility Commission	51802	Southwestern Public Service Company	2021	Electric Technical Update
MultiState	FERC	RP21-441-000	Florida Gas Transmission	2021	Gas Depreciation Study
New Mexico	New Mexico Public Regulation Commission	20-00238-UT	Southwestern Public Service Company	2021	Electric Technical Update
MultiState	FERC	ER21-709-000	American Transmission Company	2020	Electric Depreciation Study
Texas	Texas Public Utility Commission	51611	Sharyland Utilities	2020	Electric Depreciation Study
Texas	Texas Public Utility Commission	51536	Brownsville Public Utilities Board	2020	Electric Depreciation Study
New Jersey	New Jersey Board of Public Utilities	WR20110729	Suez Water New Jersey	2020	Water and Waste Water Depreciation Study
Idaho	Idaho Public Service Commission	SUZ-W-20-02	Suez Water Idaho	2020	Water Depreciation Study
Texas	Texas Public Utility Commission	50944	Monarch Utilities	2020	Water and Waste Water Depreciation Study
Michigan	Michigan Public Service Commission	U-20844	Consumers Energy/DTE Electric	2020	Ludington Pumped Storage Depreciation Study
Tennessee	Tennessee Public Utility Commission	20-00086	Piedmont Natural Gas	2020	Gas Depreciation Study
Texas	Railroad Commission of Texas	OS-00005136	CoServ Gas	2020	Gas Depreciation Study
Texas	Railroad Commission of Texas	GUD 10988	EPCOR Gas Texas	2020	Gas Depreciation Study
Florida	Florida Public Service Commission	20200166-GU	People Gas System	2020	Gas Depreciation Study
Mississippi	Federal Energy Regulatory Commission	ER20-1660-000	Mississippi Power Company	2020	Electric Depreciation Study
Texas	Public Utility Commission of Texas	50557	Corix Utilities	2020	Water and Waste Water Depreciation Study
Georgia	Georgia Public Service Commission	42959	Liberty Utilities Peach State Natural Gas	2020	Gas Depreciation Study

Dane Watson Testimony Appearances and Filed Studies

Asset Location	Commission	Docket (If Applicable)	Company	Year	Description
New Jersey	New Jersey Board of Public Utilities	GR20030243	South Jersey Gas	2020	Gas Depreciation Study
Colorado	Colorado Public Utilities Commission	20AL-0049G	Public Service of Colorado	2020	Gas Depreciation Study
New York	Federal Energy Regulatory Commission	ER20-716-000	LS Power Grid New York, Corp.	2019	Electric Transmission Depreciation Study
Mississippi	Mississippi Public Service Commission	2019-UN-219	Mississippi Power Company	2019	Electric Depreciation Study
Texas	Public Utility Commission of Texas	50288	Kerrville Public Utility District	2019	Electric Depreciation Study
Texas	Railroad Commission of Texas	GUD 10920	CenterPoint Gas	2019	Gas Depreciation Study and Propane Air Study
Texas, New Mexico	Federal Energy Regulatory Commission	ER20-277-000	Southwestern Public Service Company	2019	Electric Production and General Plant Depreciation Study
Alaska	Regulatory Commission of Alaska	U-19-086	Alaska Electric Light and Power	2019	Electric Depreciation Study
Delaware	Delaware Public Service Commission	19-0615	Suez Water Delaware	2019	Water Depreciation Study
Texas	Public Utility Commission of Texas	49831	Southwestern Public Service Company	2019	Electric Depreciation Study
New Mexico	New Mexico Public Regulation Commission	19-00170-UT	Southwestern Public Service Company	2019	Electric Depreciation Study
Georgia	Georgia Public Service Commission	42516	Georgia Power Company	2019	Electric Depreciation Study
Georgia	Georgia Public Service Commission	42315	Atlanta Gas Light	2019	Gas Depreciation Study
Arizona	Arizona Corporation Commission	G-01551A-19-0055	Southwest Gas Corporation	2019	Gas Removal Cost Study
New Hampshire	New Hampshire Public Service Commission	DE 19-064	Liberty Utilities	2019	Electric Distribution and General
New Jersey	New Jersey Board of Public Utilities	GR19040486	Elizabethtown Natural Gas	2019	Gas Depreciation Study
Texas	Public Utility Commission of Texas	49421	CenterPoint Houston Electric LLC	2019	Electric Depreciation Study
North Carolina	North Carolina Utilities Commission	Docket No. G-9, Sub 743	Piedmont Natural Gas	2019	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-18-121	Municipal Power and Light City of Anchorage	2018	Electric Depreciation Study
Various	FERC	RP19-352-000	Sea Robin	2018	Gas Depreciation Study
Texas New Mexico	Federal Energy Regulatory Commission	ER19-404-000	Southwestern Public Service Company	2018	Electric Transmission Depreciation Study

Dane Watson Testimony Appearances and Filed Studies

Asset Location	Commission	Docket (If Applicable)	Company	Year	Description
California	Federal Energy Regulatory Commission	ER19-221-000	San Diego Gas and Electric	2018	Electric Transmission Depreciation Study
Kentucky	Kentucky Public Service Commission	2018-00281	Atmos Kentucky	2018	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-18-054	Matanuska Electric Coop	2018	Electric Generation Depreciation Study
California	California Public Utilities Commission	A17-10-007	San Diego Gas and Electric	2018	Electric and Gas Depreciation Study
Texas	Public Utility Commission of Texas	48401	Texas New Mexico Power	2018	Electric Depreciation Study
Nevada	Public Utility Commission of Nevada	18-05031	Southwest Gas	2018	Gas Depreciation Study
Texas	Public Utility Commission of Texas	48231	Oncor Electric Delivery	2018	Depreciation Rates
Texas	Public Utility Commission of Texas	48371	Entergy Texas	2018	Electric Depreciation Study
Kansas	Kansas Corporation Commission	18-KCPE-480-RTS	Kansas City Power and Light	2018	Electric Depreciation Study
Arkansas	Arkansas Public Service Commission	18-027-U	Liberty Pine Bluff Water	2018	Water Depreciation Study
Kentucky	Kentucky Public Service Commission	2017-00349	Atmos KY	2018	Gas Depreciation Rates
Tennessee	Tennessee Public Utility Commission	18-00017	Chattanooga Gas	2018	Gas Depreciation Study
Texas	Railroad Commission of Texas	10679	Si Energy	2018	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-17-104	Anchorage Water and Wastewater	2017	Water and Waste Water Depreciation Study
Michigan	Michigan Public Service Commission	U-18488	Michigan Gas Utilities Corporation	2017	Gas Depreciation Study
Texas	Railroad Commission of Texas	10669	CenterPoint South Texas	2017	Gas Depreciation Study
Arkansas	Arkansas Public Service Commission	17-061-U	Empire District Electric Company	2017	Depreciation Rates for New Wind Generation
Kansas	Kansas Corporation Commission	18-EPDE-184-PRE	Empire District Electric Company	2017	Depreciation Rates for New Wind Generation
Oklahoma	Oklahoma Corporation Commission	PUD 201700471	Empire District Electric Company	2017	Depreciation Rates for New Wind Generation
Missouri	Missouri Public Service Commission	EO-2018-0092	Empire District Electric Company	2017	Depreciation Rates for New Wind Generation
Michigan	Michigan Public Service Commission	U-18457	Upper Peninsula Power Company	2017	Electric Depreciation Study
Florida	Florida Public Service Commission	20170179-GU	Florida City Gas	2017	Gas Depreciation Study

Dane Watson Testimony Appearances and Filed Studies

Asset Location	Commission	Docket (If Applicable)	Company	Year	Description
Michigan	FERC	ER18-56-000	Consumers Energy	2017	Electric Depreciation Study
Missouri	Missouri Public Service Commission	GR-2018-0013	Liberty Utilities	2017	Gas Depreciation Study
Michigan	Michigan Public Service Commission	U-18452	SEMCO	2017	Gas Depreciation Study
Texas	Public Utility Commission of Texas	47527	Southwestern Public Service Company	2017	Electric Production Depreciation Study
MultiState	FERC	ER17-1664	American Transmission Company	2017	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-17-008	Municipal Power and Light City of Anchorage	2017	Generating Unit Depreciation Study
Mississippi	Mississippi Public Service Commission	2017-UN-041	Atmos Energy	2017	Gas Depreciation Study
Texas	Public Utility Commission of Texas	46957	Oncor Electric Delivery	2017	Electric Depreciation Study
Oklahoma	Oklahoma Corporation Commission	PUD 201700078	CenterPoint Oklahoma	2017	Gas Depreciation Study
New York	FERC	ER17-1010-000	New York Power Authority	2017	Electric Depreciation Study
Texas	Railroad Commission of Texas	GUD 10580	Atmos Pipeline Texas	2017	Gas Depreciation Study
Texas	Railroad Commission of Texas	GUD 10567	CenterPoint Texas	2016	Gas Depreciation Study
MultiState	FERC	ER17-191-000	American Transmission Company	2016	Electric Depreciation Study
New Jersey	New Jersey Board of Public Utilities	GR16090826	Elizabethtown Natural Gas	2016	Gas Depreciation Study
North Carolina	North Carolina Utilities Commission	Docket G-9 Sub 77H	Piedmont Natural Gas	2016	Gas Depreciation Study
Michigan	Michigan Public Service Commission	U-18195	Consumers Energy/DTE Electric	2016	Ludington Pumped Storage Depreciation Study
Alabama	FERC	ER16-2313-000	SEGCO	2016	Electric Depreciation Study
Alabama	FERC	ER16-2312-000	Alabama Power Company	2016	Electric Depreciation Study
Michigan	Michigan Public Service Commission	U-18127	Consumers Energy	2016	Natural Gas Depreciation Study
Mississippi	Mississippi Public Service Commission	2016 UN 267	Willmut Natural Gas	2016	Natural Gas Depreciation Study
Iowa	Iowa Utilities Board	RPU-2016-0003	Liberty-Iowa	2016	Natural Gas Depreciation Study
Illinois	Illinois Commerce Commission	GRM #16-208	Liberty-Illinois	2016	Natural Gas Depreciation Study
Kentucky	FERC	RP16-097-000	KOT	2016	Natural Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-16-067	Alaska Electric Light and Power	2016	Generating Unit Depreciation Study

Dane Watson Testimony Appearances and Filed Studies

Asset Location	Commission	Docket (If Applicable)	Company	Year	Description
Florida	Florida Public Service Commission	160170-EI	Gulf Power	2016	Electric Depreciation Study
California	California Public Utilities Commission	A 16-07-002	California American Water	2016	Water and Waste Water Depreciation Study
Arizona	Arizona Corporation Commission	G-01551A-16-0107	Southwest Gas	2016	Gas Depreciation Study
Texas	Public Utility Commission of Texas	45414	Sharyland	2016	Electric Depreciation Study
Colorado	Colorado Public Utilities Commission	16A-0231E	Public Service Company of Colorado	2016	Electric Depreciation Study
Multi-State NE US	FERC	16-453-000	Northeast Transmission Development, LLC	2015	Electric Depreciation Study
Arkansas	Arkansas Public Service Commission	15-098-U	CenterPoint Arkansas	2015	Gas Depreciation Study and Cost of Removal Study
New Mexico	New Mexico Public Regulation Commission	15-00296-UT	Southwestern Public Service Company	2015	Electric Depreciation Study
Atmos Energy Corporation	Tennessee Regulatory Authority	14-00146	Atmos Tennessee	2015	Natural Gas Depreciation Study
New Mexico	New Mexico Public Regulation Commission	15-00261-UT	Public Service Company of New Mexico	2015	Electric Depreciation Study
Hawaii	NA	NA	Hawaii American Water	2015	Water/Wastewater Depreciation Study
Kansas	Kansas Corporation Commission	16-ATMG-079-RTS	Atmos Kansas	2015	Gas Depreciation Study
Texas	Public Utility Commission of Texas	44704	Entergy Texas	2015	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-15-089	Fairbanks Water and Wastewater	2015	Water and Waste Water Depreciation Study
Arkansas	Arkansas Public Service Commission	15-031-U	Source Gas Arkansas	2015	Underground Storage Gas Depreciation Study
New Mexico	New Mexico Public Regulation Commission	15-00139-UT	Southwestern Public Service Company	2015	Electric Depreciation Study
Texas	Public Utility Commission of Texas	44746	Wind Energy Transmission Texas	2015	Electric Depreciation Study
Colorado	Colorado Public Utilities Commission	15-AL-0299G	Atmos Colorado	2015	Gas Depreciation Study
Arkansas	Arkansas Public Service Commission	15-011-U	Source Gas Arkansas	2015	Gas Depreciation Study
Texas	Railroad Commission of Texas	GUD 10432	CenterPoint- Texas Coast Division	2015	Gas Depreciation Study
Kansas	Kansas Corporation Commission	15-KCPE-116-RTS	Kansas City Power and Light	2015	Electric Depreciation Study

Dane Watson Testimony Appearances and Filed Studies

Asset Location	Commission	Docket (If Applicable)	Company	Year	Description
Alaska	Regulatory Commission of Alaska	U-14-120	Alaska Electric Light and Power	2014-2015	Electric Depreciation Study
Texas	Public Utility Commission of Texas	43950	Cross Texas Transmission	2014	Electric Depreciation Study
New Mexico	New Mexico Public Regulation Commission	14-00332-UT	Public Service of New Mexico	2014	Electric Depreciation Study
Texas	Public Utility Commission of Texas	43695	Xcel Energy	2014	Electric Depreciation Study
Multi State – SE US	FERC	RP15-101	Florida Gas Transmission	2014	Gas Transmission Depreciation Study
California	California Public Utilities Commission	A.14-07-006	Golden State Water	2014	Water and Waste Water Depreciation Study
Michigan	Michigan Public Service Commission	U-17653	Consumers Energy Company	2014	Electric and Common Depreciation Study
Colorado	Public Utilities Commission of Colorado	14AL-0660E	Public Service of Colorado	2014	Electric Depreciation Study
Wisconsin	Wisconsin	05-DU-102	WE Energies	2014	Electric, Gas, Steam and Common Depreciation Studies
Texas	Public Utility Commission of Texas	42469	Lone Star Transmission	2014	Electric Depreciation Study
Nebraska	Nebraska Public Service Commission	NG-0079	Source Gas Nebraska	2014	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-14-055	TDX North Slope Generating	2014	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-14-054	Sand Point Generating LLC	2014	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-14-045	Matanuska Electric Coop	2014	Electric Generation Depreciation Study
Texas, New Mexico	Public Utility Commission of Texas	42004	Southwestern Public Service Company	2013-2014	Electric Production, Transmission, Distribution and General Plant Depreciation Study
New Jersey	New Jersey Board of Public Utilities	GR13111137	South Jersey Gas	2013	Gas Depreciation Study
Various	FERC	RP14-247-000	Sea Robin	2013	Gas Depreciation Study
Arkansas	Arkansas Public Service Commission	13-078-U	Arkansas Oklahoma Gas	2013	Gas Depreciation Study
Arkansas	Arkansas Public Service Commission	13-079-U	Source Gas Arkansas	2013	Gas Depreciation Study
California	California Public Utilities Commission	Proceeding No.: A.13-11-003	Southern California Edison	2013	Electric Depreciation Study

Dane Watson Testimony Appearances and Filed Studies

Asset Location	Commission	Docket (If Applicable)	Company	Year	Description
North Carolina/South Carolina	FERC	ER13-1313	Progress Energy Carolina	2013	Electric Depreciation Study
Wisconsin	Public Service Commission of Wisconsin	4220-DU-108	Northern States Power Company - Wisconsin	2013	Electric, Gas and Common Transmission, Distribution and General
Texas	Public Utility Commission of Texas	41474	Sharyland	2013	Electric Depreciation Study
Kentucky	Kentucky Public Service Commission	2013-00148	Atmos Energy Corporation	2013	Gas Depreciation Study
Minnesota	Minnesota Public Utilities Commission	13-252	Allete Minnesota Power	2013	Electric Depreciation Study
New Hampshire	New Hampshire Public Service Commission	DE 13-063	Liberty Utilities	2013	Electric Distribution and General
Texas	Railroad Commission of Texas	10235	West Texas Gas	2013	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-12-154	Alaska Telephone Company	2012	Telecommunications Utility
New Mexico	New Mexico Public Regulation Commission	12-00350-UT	Southwestern Public Service Company	2012	Electric Depreciation Study
Colorado	Colorado Public Utilities Commission	12AL-1269ST	Public Service Company of Colorado	2012	Gas and Steam Depreciation Study
Colorado	Colorado Public Utilities Commission	12AL-1268G	Public Service Company of Colorado	2012	Gas and Steam Depreciation Study
Alaska	Regulatory Commission of Alaska	U-12-149	Municipal Power and Light City of Anchorage	2012	Electric Depreciation Study
Texas	Texas Public Utility Commission	40824	Xcel Energy	2012	Electric Depreciation Study
South Carolina	Public Service Commission of South Carolina	Docket 2012-384-E	Progress Energy Carolina	2012	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-12-141	Interior Telephone Company	2012	Telecommunications Utility
Michigan	Michigan Public Service Commission	U-17104	Michigan Gas Utilities Corporation	2012	Gas Depreciation Study
North Carolina	North Carolina Utilities Commission	E-2 Sub 1025	Progress Energy Carolina	2012	Electric Depreciation Study
Texas	Texas Public Utility Commission	40606	Wind Energy Transmission Texas	2012	Electric Depreciation Study
Texas	Texas Public Utility Commission	40604	Cross Texas Transmission	2012	Electric Depreciation Study

Dane Watson Testimony Appearances and Filed Studies

Asset Location	Commission	Docket (If Applicable)	Company	Year	Description
Minnesota	Minnesota Public Utilities Commission	12-858	Northern States Power Company - Minnesota	2012	Electric, Gas and Common Transmission, Distribution and General
Texas	Railroad Commission of Texas	10170	Atmos Mid-Tex	2012	Gas Depreciation Study
Texas	Railroad Commission of Texas	10174	Atmos West Texas	2012	Gas Depreciation Study
Texas	Railroad Commission of Texas	10182	CenterPoint Beaumont/ East Texas	2012	Gas Depreciation Study
Kansas	Kansas Corporation Commission	12-KCPE-764-RTS	Kansas City Power and Light	2012	Electric Depreciation Study
Nevada	Public Utility Commission of Nevada	12-04005	Southwest Gas	2012	Gas Depreciation Study
Texas	Railroad Commission of Texas	10147, 10170	Atmos Mid-Tex	2012	Gas Depreciation Study
Kansas	Kansas Corporation Commission	12-ATMG-564-RTS	Atmos Kansas	2012	Gas Depreciation Study
Texas	Texas Public Utility Commission	40020	Lone Star Transmission	2012	Electric Depreciation Study
Michigan	Michigan Public Service Commission	U-16938	Consumers Energy Company	2011	Gas Depreciation Study
Colorado	Public Utilities Commission of Colorado	11AL-947E	Public Service of Colorado	2011	Electric Depreciation Study
Texas	Texas Public Utility Commission	39896	Entergy Texas	2011	Electric Depreciation Study
MultiState	FERC	ER12-212	American Transmission Company	2011	Electric Depreciation Study
California	California Public Utilities Commission	A1011015	Southern California Edison	2011	Electric Depreciation Study
Mississippi	Mississippi Public Service Commission	2011-UN-184	Atmos Energy	2011	Gas Depreciation Study
Michigan	Michigan Public Service Commission	U-16536	Consumers Energy Company	2011	Wind Depreciation Rate Study
Texas	Public Utility Commission of Texas	38929	Oncor	2011	Electric Depreciation Study
Texas	Railroad Commission of Texas	10038	CenterPoint South TX	2010	Gas Depreciation Study
Alaska	Regulatory Commission of Alaska	U-10-070	Inside Passage Electric Cooperative	2010	Electric Depreciation Study
Texas	Public Utility Commission of Texas	36633	City Public Service of San Antonio	2010	Electric Depreciation Study
Texas	Texas Railroad Commission	10000	Atmos Pipeline Texas	2010	Gas Depreciation Study
Multi State – SE US	FERC	RP10-21-000	Florida Gas Transmission	2010	Gas Depreciation Study
Maine/ New Hampshire	FERC	10-896	Granite State Gas Transmission	2010	Gas Depreciation Study

Dane Watson Testimony Appearances and Filed Studies

Asset Location	Commission	Docket (If Applicable)	Company	Year	Description
Texas	Public Utility Commission of Texas	38480	Texas New Mexico Power	2010	Electric Depreciation Study
Texas	Public Utility Commission of Texas	38339	CenterPoint Electric	2010	Electric Depreciation Study
Texas	Texas Railroad Commission	10041	Atmos Amarillo	2010	Gas Depreciation Study
Georgia	Georgia Public Service Commission	31647	Atlanta Gas Light	2010	Gas Depreciation Study
Texas	Public Utility Commission of Texas	38147	Southwestern Public Service	2010	Electric Technical Update
Alaska	Regulatory Commission of Alaska	U-09-015	Alaska Electric Light and Power	2009-2010	Electric Depreciation Study
Alaska	Regulatory Commission of Alaska	U-10-043	Utility Services of Alaska	2009-2010	Water Depreciation Study
Michigan	Michigan Public Service Commission	U-16055	Consumers Energy/DTE Energy	2009-2010	Ludington Pumped Storage Depreciation Study
Michigan	Michigan Public Service Commission	U-16054	Consumers Energy	2009-2010	Electric Depreciation Study
Michigan	Michigan Public Service Commission	U-15963	Michigan Gas Utilities Corporation	2009	Gas Depreciation Study
Michigan	Michigan Public Service Commission	U-15989	Upper Peninsula Power Company	2009	Electric Depreciation Study
Texas	Railroad Commission of Texas	9869	Atmos Energy	2009	Shared Services Depreciation Study
Mississippi	Mississippi Public Service Commission	09-UN-334	CenterPoint Energy Mississippi	2009	Gas Depreciation Study
Texas	Railroad Commission of Texas	9902	CenterPoint Energy Houston	2009	Gas Depreciation Study
Colorado	Colorado Public Utilities Commission	09AL-299E	Public Service Company of Colorado	2009	Electric Depreciation Study
Louisiana	Louisiana Public Service Commission	U-30689	Cleco	2008	Electric Depreciation Study
Texas	Public Utility Commission of Texas	35763	Southwestern Public Service Company	2008	Electric Production, Transmission, Distribution and General Plant Depreciation Study
Wisconsin	Wisconsin	05-DU-101	WE Energies	2008	Electric, Gas, Steam and Common Depreciation Studies
North Dakota	North Dakota Public Service Commission	PU-07-776	Northern States Power Company - Minnesota	2008	Net Salvage
New Mexico	New Mexico Public Regulation Commission	07-00319-UT	Southwestern Public Service Company	2008	Testimony – Depreciation
Multiple States	Railroad Commission of Texas	9762	Atmos Energy	2007-2008	Shared Services Depreciation Study
Minnesota	Minnesota Public Utilities Commission	E015/D-08-422	Minnesota Power	2007-2008	Electric Depreciation Study

Dane Watson Testimony Appearances and Filed Studies

Asset Location	Commission	Docket (If Applicable)	Company	Year	Description
Texas	Public Utility Commission of Texas	35717	Oncor	2008	Electric Depreciation Study
Texas	Public Utility Commission of Texas	34040	Oncor	2007	Electric Depreciation Study
Michigan	Michigan Public Service Commission	U-15629	Consumers Energy	2006-2009	Gas Depreciation Study
Colorado	Colorado Public Utilities Commission	06-234-EG	Public Service Company of Colorado	2006	Electric Depreciation Study
Arkansas	Arkansas Public Service Commission	06-161-U	CenterPoint Energy – Arkla Gas	2006	Gas Distribution Depreciation Study and Removal Cost Study
Texas, New Mexico	Public Utility Commission of Texas	32766	Southwestern Public Service Company	2005-2006	Electric Production, Transmission, Distribution and General Plant Depreciation Study
Texas	Railroad Commission of Texas	9670/9676	Atmos Energy Corp	2005-2006	Gas Distribution Depreciation Study
Texas	Railroad Commission of Texas	9400	TXU Gas	2003-2004	Gas Distribution Depreciation Study
Texas	Railroad Commission of Texas	9313	TXU Gas	2002	Gas Distribution Depreciation Study
Texas	Railroad Commission of Texas	9225	TXU Gas	2002	Gas Distribution Depreciation Study
Texas	Public Utility Commission of Texas	24060	TXU	2001	Line Losses
Texas	Public Utility Commission of Texas	23640	TXU	2001	Line Losses
Texas	Railroad Commission of Texas	9145-9148	TXU Gas	2000-2001	Gas Distribution Depreciation Study
Texas	Public Utility Commission of Texas	22350	TXU	2000-2001	Electric Depreciation Study, Unbundling
Texas	Railroad Commission of Texas	8976	TXU Pipeline	1999	Pipeline Depreciation Study
Texas	Public Utility Commission of Texas	20285	TXU	1999	Fuel Company Depreciation Study
Texas	Public Utility Commission of Texas	18490	TXU	1998	Transition to Competition
Texas	Public Utility Commission of Texas	16650	TXU	1997	Customer Complaint
Texas	Public Utility Commission of Texas	15195	TXU	1996	Mining Company Depreciation Study
Texas	Public Utility Commission of Texas	12160	TXU	1993	Fuel Company Depreciation Study
Texas	Public Utility Commission of Texas	11735	TXU	1993	Electric Depreciation Study

ATMOS ENERGY CORPORATION KENTUCKY PROPERTIES

DEPRECIATION RATE STUDY

As of September 30, 2020



<http://www.utilityalliance.com>

ATMOS ENERGY CORPORATION
KENTUCKY PROPERTIES
DEPRECIATION RATE STUDY
EXECUTIVE SUMMARY

Atmos Energy Corporation (“Atmos” or “Company”) engaged Alliance Consulting Group to conduct a depreciation study of the Company’s Kentucky Properties (“Kentucky”) natural gas operations depreciable assets as of fiscal year end September 30, 2020.

The existing depreciation rates were based on the straight-line method, average life group (“ALG”) procedure, and remaining-life technique, which were stipulated to in the last litigated rate proceeding with the Kentucky Public Service Commission, Case No. 2018-00281. Atmos has requested the same method, procedure, and technique be retained in this study. This study recommends an increase of approximately \$1.5 million in annual depreciation expense when compared to the depreciation rates currently in effect. Life estimates showed the following changes: one account has an increase in life, 10 accounts have a decrease in life, and 38 accounts remain unchanged. Net salvage showed the following changes: four accounts have a decrease in net salvage (more negative or less positive), one account has an increase in net salvage (more positive or less negative), and 44 accounts remain unchanged.

The depreciation study we conducted analyzed and developed depreciation recommendations at an account level resulting in annual depreciation accrual amounts and depreciation rates at that level. The depreciation study also reflects the continuation of Vintage Group Amortization for certain General Plant accounts. Appendix A demonstrates the change in depreciation expense.

ATMOS ENERGY CORPORATION
KENTUCKY PROPERTIES
DEPRECIATION RATE STUDY
As of September 30, 2019
Table of Contents

PURPOSE.....	4
STUDY RESULTS.....	5
GENERAL DISCUSSION.....	6
DEFINITION	6
BASIS OF DEPRECIATION ESTIMATES.....	6
SURVIVOR CURVES	7
ACTUARIAL ANALYSIS.....	9
JUDGMENT	10
AVERAGE LIFE GROUP DEPRECIATION	11
THEORETICAL DEPRECIATION RESERVE.....	12
DETAILED DISCUSSION	13
DEPRECIATION STUDY PROCESS	13
DEPRECIATION RATE CALCULATION	16
REMAINING LIFE CALCULATION	16
CALCULATION PROCESS	16
LIFE ANALYSIS	18
SALVAGE ANALYSIS	53
APPENDIX A - COMPARISON OF DEPRECIATION RATES.....	68
APPENDIX B - CALCULATION OF ALG DEPRECIATION RATES.....	72
APPENDIX C – COMPARISON OF MORTALITY CHARACTERISTICS	76
APPENDIX D - NET SALVAGE	79

PURPOSE

The purpose of this study is to develop depreciation rates for the depreciable property as recorded on Atmos Kentucky books at September 30, 2020. The account-based depreciation rates were designed to recover the total remaining undepreciated investment, adjusted for net salvage, over the remaining life of Atmos' property on a straight-line basis. Non-depreciable property and property that is amortized, such as intangible assets, were excluded from this study.

Atmos provides local gas distribution service to over 180,000 customers in Kentucky. Its assets currently consist of various storage, transmission, and distribution plant, including approximately 2,200 miles of coated steel, 121 miles of bare steel, and 1,616 of plastic gas distribution mains located across the service area. It has a number of receipt points, or city gates, throughout the system where gas enters the distribution system and is then delivered to customers for burner tip consumption.

STUDY RESULTS

The existing and current study of annual depreciation expense results from the use of Iowa Curve dispersion patterns with the straight-line method, average life group (“ALG”) procedure and remaining-life technique, and consideration of net salvage in the development of the study recommended depreciation rates. Detailed information for each of these factors will follow in this report.

Overall depreciation rates for Kentucky depreciable property are shown in Appendix A and B. The recommended rates translate into an annual depreciation accrual of approximately \$17.5 million based on Kentucky’s depreciable investment at September 30, 2020. The annual equivalent depreciation expense calculated by the same method using the currently approved rates is \$16.0 million. Increases in depreciation expense for the Storage, Transmission, and Distribution function were partially offset by a decrease in the General plant functions, resulting in an overall increase in depreciation expense of \$1.5 million.

Consistent with the prior study and FERC Rule AR-15, this depreciation study continues the use of Vintage Group Amortization in Accounts 391 through 399, excluding 392 and 396 accounts. This approach provides for the timely retirement of assets, as property will be retired from the books at the end of the amortized life and simplifies accounting for general property.

Appendix A presents a comparison of the composite existing rates versus the recommended study rates. Appendix B presents the development of the depreciation rates and annual accruals. Appendix C presents the mortality and net salvage parameters by account. Appendix D shows the net salvage analysis by plant account.

GENERAL DISCUSSION

Definition

The term "depreciation" as used in this study is considered in the accounting sense; that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any single accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. The Company accrues depreciation on the basis of the original cost of all depreciable property included in each functional property group. On retirement, the full cost of depreciable property, less the net salvage value, is charged to the depreciation reserve.

Basis of Depreciation Estimates

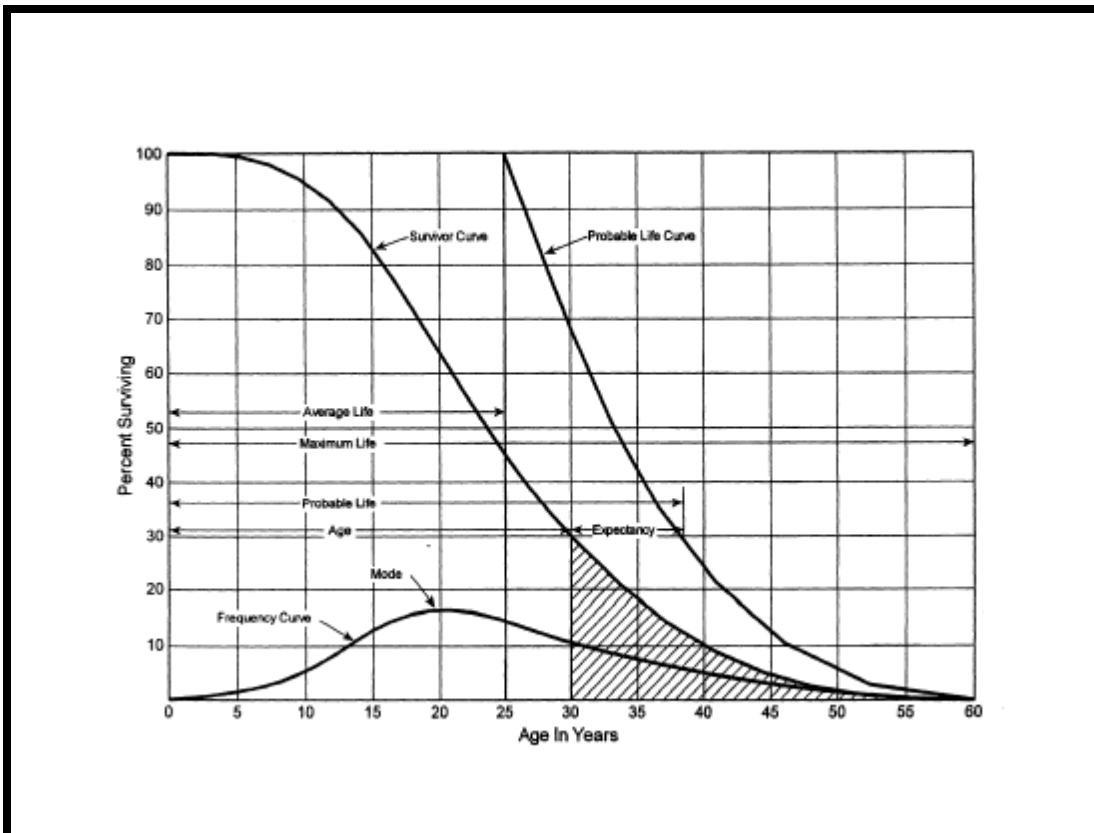
The straight-line, average life group, remaining-life depreciation system was employed to calculate annual and accrued depreciation in this study. In this system, the annual depreciation expense for each group is computed by dividing the original cost of the asset, less allocated depreciation reserve, less estimated net salvage, by its respective remaining life. The resulting annual accrual amount was divided by the original cost of assets in the group to determine the depreciation rate. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. The computations of the annual depreciation rates are shown in Appendix B and in the study workpapers.

This study has only one life estimation approach that was incorporated into the life analyses. The Actuarial Analysis (retirement rate method) is a commonly used mortality analysis technique for gas utility property. Historically, Atmos has used the SPR analysis, but has been developing its actuarial database. With the developed database available, actuarial analysis was the only analysis performed

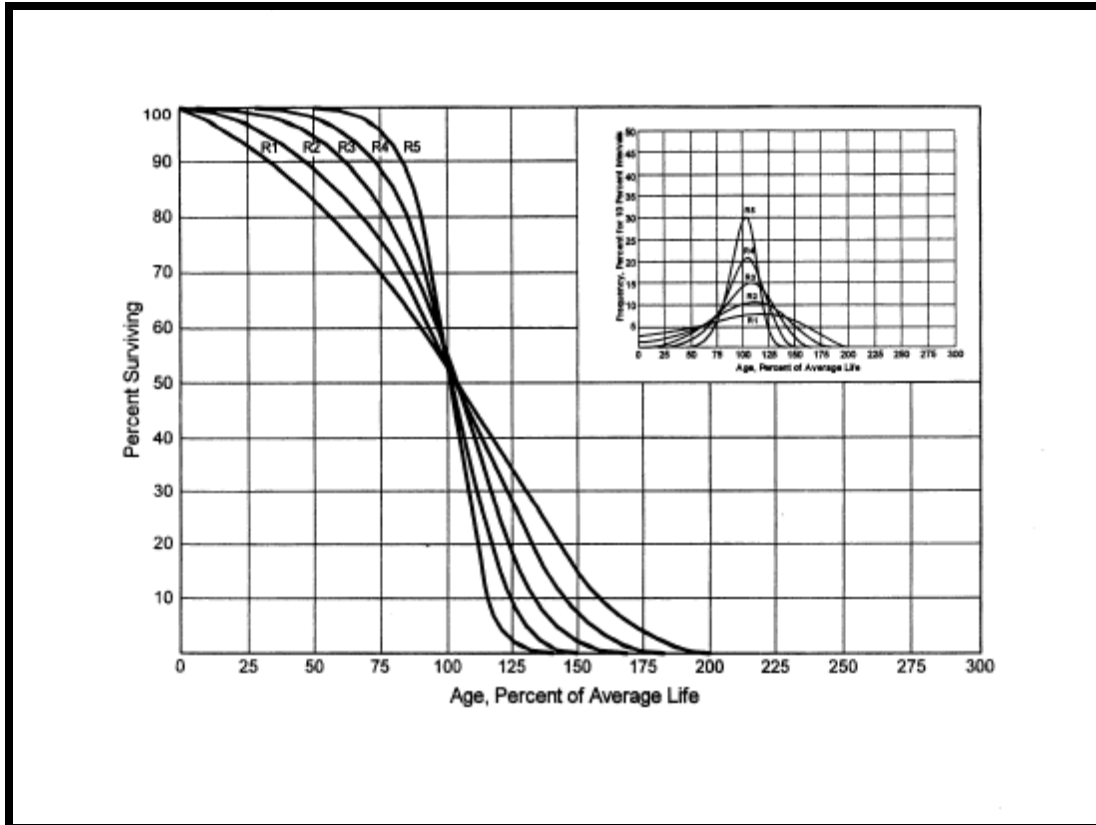
and relied upon. The experience bands varied for each account depending on the amount of data. Judgment was used to a greater or lesser degree on all accounts.

Survivor Curves

To fully understand depreciation projections in a regulated utility setting, there must be a basic understanding of survivor curves. Individual property units within a group do not normally have identical lives or investment amounts. The average life of a group can be determined by first constructing a survivor curve that is plotted as a percentage of the units surviving at each age. A survivor curve represents the percentage of property remaining in service at various age intervals. The Iowa Curves are the result of an extensive investigation of life characteristics of physical property made at Iowa State College Engineering Experiment Station in the first half of the 20th century. Through common usage, revalidation and regulatory acceptance, these curves have become a descriptive standard for the life characteristics of industrial property. An example of an Iowa Curve is shown below.



There are four families in the Iowa Curves, which are distinguished by the relation of the age at the retirement mode (largest annual retirement frequency) and the average life. For distributions with the mode age greater than the average life, an "R" designation (i.e., Right modal) is used. The family of "R" moded curves are shown below.



Similarly, an "S" designation (i.e., Symmetric modal) is used for the family whose mode age is symmetric about the average life. An "L" designation (i.e., Left modal) is used for the family whose mode age is less than the average life. A special case of left modal dispersion is the "O" or origin modal curve family. Within each curve family, numerical designations are used to describe the relative magnitude of the retirement frequencies at the mode. A "6" indicates that the retirements are not greatly dispersed from the mode (i.e., high mode frequency) while a "1" indicates a large dispersion about the mode (i.e., low mode frequency). For example, a curve with an average life of 30 years and an "L3" dispersion is a moderately dispersed, left modal curve that can be designated as a 30 L3 Curve.

An SQ, or square, survivor curve occurs where no dispersion is present (i.e., units of common age retire simultaneously).

Most property groups can be closely fitted to one Iowa Curve with a unique average service life. The blending of judgment concerning current conditions and future trends, along with the matching of historical data, permits the depreciation analyst to make an informed selection of an account's average life and retirement dispersion pattern.

Actuarial Analysis

Actuarial analysis (retirement rate method) was used in evaluating historical asset retirement experience where vintage data were available and sufficient retirement activity was present. In actuarial analysis, interval exposures (total property subject to retirement at the beginning of the age interval, regardless of vintage) and age interval retirements are calculated. The complement of the ratio of interval retirements to interval exposures establishes a survivor ratio. The survivor ratio is the fraction of property surviving to the end of the selected age interval, given that it has survived to the beginning of that age interval. Survivor ratios for all of the available age intervals were chained by successive multiplications to establish a series of survivor factors, collectively known as an observed life table. The observed life table shows the experienced mortality characteristic of the account and may be compared to standard mortality curves such as the Iowa Curves. Consistent with the prior study some accounts were analyzed using this method. Placement bands were used to illustrate the composite history over a specific era, and experience bands were used to focus on retirement history for all vintages during a set period. Matching data in observed life tables for each experience and placement band to an Iowa Curve requires visual examination. As stated in Depreciation Systems by Wolf and Fitch, "the analyst must decide which points or sections of the curve should be given the most weight. Points at the end of the curve are often based on fewer exposures and may be given less weight than those points based on larger samples" (page 46). Some analysts chose to use mathematical fitting as a tool to narrow the population

of curves using a least squares technique. Use of the least squares approach does not imply a statistical validity, however, because the underlying data does not meet criteria for independence between vintages and the same average price for property units through time. Thus, Depreciation Systems cautions, "... the results of mathematical fitting should be checked visually, and the final determination of best fit made by the analyst" (page 48). This study uses the visual matching approach to match Iowa Curves, since mathematical fitting produces only theoretically possible curve matches. Visual examination and experienced judgment allow the depreciation professional to make the final determination as to the best curve type. Detailed information for each account is shown later in this study and in workpapers.

Judgment

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound basis of understanding depreciation theory are needed to apply this informed judgment. Judgment was used in areas such as survivor curve modeling and selection, depreciation method selection, simulated plant record method analysis, and actuarial analysis.

Judgment is not defined as being used in cases where there are specific, significant pieces of information that influence the choice of a life or curve. Those cases would simply reflect specific facts into the analysis. Where there are multiple factors, activities, actions, property characteristics, statistical inconsistencies, implications of applying certain curves, property mix in accounts or a multitude of other considerations that impact the analysis (potentially in various directions), judgment is used to take all of these factors and synthesize them into a general direction or understanding of the characteristics of the property. In these cases, it is rare for one factor to individually have a substantial impact on the analysis. However, individual factors may shed light on the utilization and characteristics of assets. Judgment may also be defined as deduction, inference, wisdom, common

sense, or the ability to make sensible decisions. There is no single correct result from statistical analysis; hence, there is no answer absent judgment. At the very least, for example, any analysis requires choosing upon which bands to place more emphasis.

The establishment of appropriate average service lives and retirement dispersions for the Storage, Transmission, Distribution, and General accounts requires judgment to incorporate the understanding of the operation of the system with the available accounting information analyzed using the actuarial method. The appropriateness of lives and curves depends not only on statistical analyses, but also on how well future retirement patterns will match past retirements.

Current applications and trends in use of the equipment also need to be factored into life and survivor curve choices for appropriate mortality characteristics to be chosen.

Average Life Group Depreciation

At the request of Atmos, this study continues to use the ALG depreciation procedure to group the assets within each account. After an average service life and dispersion were selected for each account, those parameters were used to estimate what portion of the surviving investment of each vintage was expected to retire. The depreciation of the group continues until all investment in the vintage group is retired. ALG groups are defined by their respective account dispersion, life, and salvage estimates. A straight-line rate for each ALG group is calculated by computing a composite remaining life for each group across all vintages within the group, dividing the remaining investment to be recovered by the remaining life to find the annual depreciation expense and dividing the annual depreciation expense by the surviving investment. The resultant rate for each ALG group is designed to recover all retirements less net salvage when the last unit retires. The ALG procedure recovers net book cost over the life of each account by averaging many components.

Theoretical Depreciation Reserve

The Company's book depreciation reserves were reallocated within each function by plant account based on the theoretical reserves for each account. This study used a reserve model that relied on a prospective concept relating future retirement and accrual patterns for property, given current life and salvage estimates. The theoretical reserve of a group is developed from the estimated remaining life, total life of the property group, and estimated net salvage.

The theoretical reserve of a property group is developed from the estimated remaining life of the group, the total life of the group, and estimated net salvage. The theoretical reserve represents the portion of the group cost that would have been accrued if current forecasts were used throughout the life of the group for future depreciation accruals. The computation involves multiplying the vintage balances within the group by the theoretical reserve ratio for each vintage. The straight-line remaining-life theoretical reserve ratio at any given age (RR) is calculated as:

$$RR = 1 - \frac{(Average\ Remaining\ Life)}{(Average\ Service\ Life)} * (1 - Net\ Salvage\ Ratio)$$

DETAILED DISCUSSION

Depreciation Study Process

This depreciation study encompassed four distinct phases. The first phase involved data collection and field interviews. The second phase was where the initial data analysis occurred. The third phase was where the information and analysis were evaluated. Once the first three stages were complete, the fourth phase began. This phase involved the calculation of depreciation rates and documentation of the corresponding recommendations.

During the Phase 1 data collection process, historical data was compiled from continuing property records and general ledger systems. Data was validated for accuracy by extracting and comparing to multiple financial system sources. Audit of this data was validated against historical data from prior periods, historical general ledger sources, and field personnel discussions. This data was reviewed extensively to put in the proper format for a depreciation study. Further discussion on data review and adjustment is found in the Salvage Considerations Section of this study. Also, as part of the Phase 1 data collection process, numerous discussions were conducted with engineers and field operations personnel to obtain information that would assist in formulating life and salvage recommendations in this study. One of the most important elements of performing a proper depreciation study is to understand how the Company utilizes assets and the environment of those assets. Interviews with engineering and operations personnel are important ways to allow the analyst to obtain information that is beneficial when evaluating the output from the life and net salvage programs in relation to the Company's actual asset utilization and environment. Information that was gleaned in these discussions is found both in the Detailed Discussion of this study in the life analysis section, the salvage analysis section, and also in workpapers.

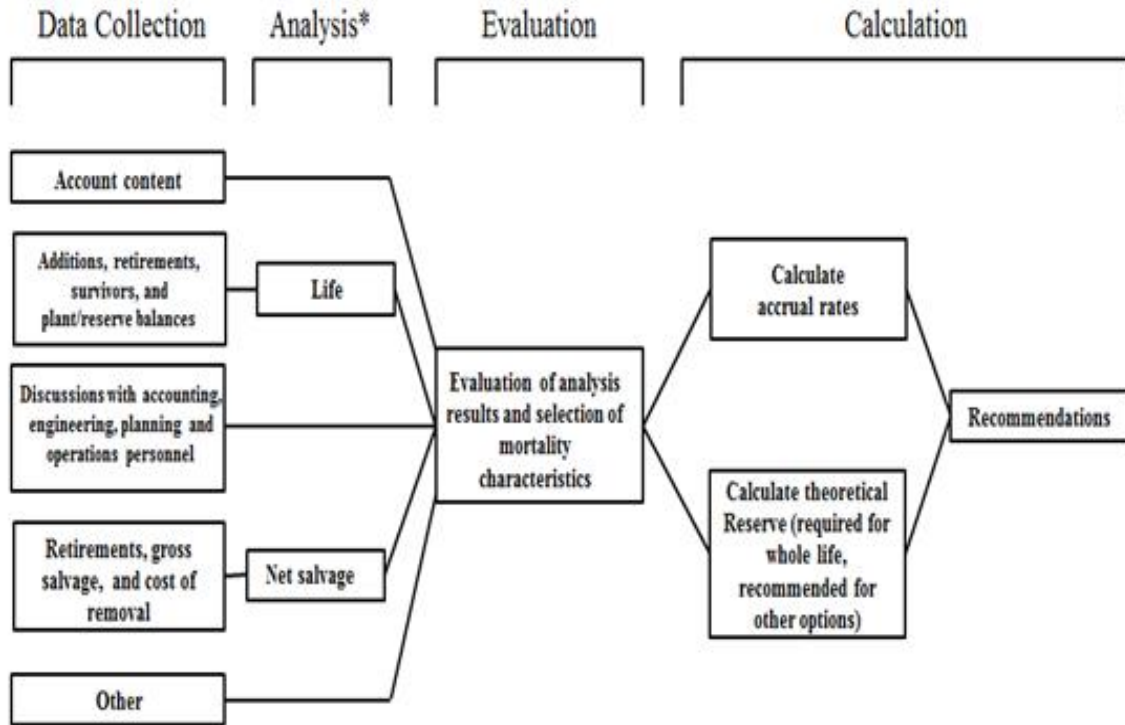
Phase 2 was where the actuarial analysis was performed. Phase 2 and 3 overlap to a significant degree. The detailed property records information is used in Phase 2 to develop observed life tables for life analysis. These tables were visually compared to industry standard tables to determine historical life characteristics. It is possible that the analyst would cycle back to this phase based on the evaluation process performed in Phase 3. Net salvage analysis consists of compiling historical salvage and removal data by functional group to determine values and trends in gross salvage and removal cost. This information was then carried forward into Phase 3 for the evaluation process.

Phase 3 was the evaluation process which synthesized analysis, interviews, and operational characteristics into a final selection of asset lives and net salvage parameters. The historical analysis from Phase 2 was further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in Phase 1. Phases 2 and 3 allowed the depreciation analyst to validate the asset characteristics as seen in the accounting transactions with actual Company operational experience.

Finally, Phase 4 involved the calculation of accrual rates, making recommendations and documenting the conclusions in the final report. The calculation of accrual rates is found in Appendix A. Recommendations for the various accounts are contained within the Detailed Discussion of this report. The depreciation study flow diagram shown as Figure 1¹ documents the steps used in conducting this study. Depreciation Systems, page 289 documents the same basic processes in performing a depreciation study, which are: statistical analysis, evaluation of statistical analysis, discussions with management, forecast assumptions, write logic supporting forecasts and estimation, and write final report.

¹ Public Utility Finance & Accounting, A Reader

Book Depreciation Study Flow Diagram



Source: Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI, 2013.

*Although not specifically noted, the mathematical analysis may need some level of input from other sources (for example, to determine analysis bands for life and adjustments to data used in all analysis).

Figure 1

ATMOS KENTUCKY DEPRECIATION STUDY PROCESS

Depreciation Rate Calculation

Annual depreciation expense amounts for the depreciable accounts of the Company were calculated by the straight line, ALG, remaining life system. With this approach, remaining lives were calculated according to standard ALG group expectancy techniques, using the Iowa Curves noted in the calculation. For each plant account, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated book depreciation reserve, was divided by the average remaining life to yield the annual depreciation expense. These calculations are shown in Appendix B.

Remaining Life Calculation

The establishment of appropriate average service lives and retirement dispersions for each account within a functional group was based on engineering judgment that incorporated available accounting information analyzed using the retirement rate actuarial method. After establishment of appropriate average service lives and retirement dispersion, remaining life was computed for each account. Theoretical depreciation reserve with zero net salvage was calculated using theoretical reserve ratios as defined in the theoretical reserve portion of the General Discussion section. The difference between plant balance and theoretical reserve was then spread over the ALG depreciation accruals. Remaining life is shown for each account in Appendix B.

Calculation Process

Annual depreciation expense amounts for all accounts were calculated by the straight line, remaining life procedure.

In a whole life representation, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate} = \frac{(100\% - \text{Net Salvage Percent})}{\text{Average Service Life}}$$

Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. With the straight line, remaining life, average life group system using Iowa Curves, composite remaining lives were calculated according to standard broad group expectancy techniques, noted in the formula below:

$$\text{Composite Remaining Life} = \frac{\sum \text{Original Cost} - \text{Theoretical Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

For each plant account, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated book depreciation reserve, was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$\text{Annual Depreciation Expense} = \frac{\text{Original Cost} - \text{Book Reserve} - (\text{Original Cost}) * (1 - \text{Net Salvage \%})}{\text{Composite Remaining Life}}$$

Where the net salvage percent represents future net salvage.

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$\text{Annual Depreciation Rate} = \frac{\sum \text{Annual Depreciation Expense}}{\sum \text{Original Cost}}$$

These calculations are shown in Appendix B. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in workpapers. Book depreciation reserves were allocated from a functional level to individual accounts and the theoretical reserve computation was used to compute a composite remaining life for each account.

LIFE ANALYSIS

The actuarial analysis method was applied to most accounts for Kentucky. The retirement rate actuarial analysis method was applied to those accounts where sufficient vintage retirement detail is available. For each account, an actuarial retirement rate analysis was made with placement and experience bands of varying width. The historical observed life table was plotted and compared with various Iowa Curves to obtain the most appropriate match. A graph of the observed life table, for a selected placement and experience band, is shown in the life analysis section below, where possible. The remainder of placement and experience band analyses performed is contained in the workpapers.

For each account on the overall band (i.e., placement from earliest vintage year through 2020) and experience band (placement from the earliest available experience year through 2020), the most recently approved survivor curves were used as a starting point. Then using the same life, various dispersion curves were plotted. Frequently, visual matching would confirm one specific dispersion pattern (e.g., L, S, or R) as an obviously better match than others. The next step would be to determine the most appropriate life using that dispersion pattern. Then, after looking at the overall experience band, different experience bands were plotted and analyzed. Repeated matching usually pointed to a focus on one dispersion family and small range of service lives. Generally, the goal of visual matching was to minimize the differential between the observed life table and Iowa Curve in top and mid-range of the plots. When adequate activity is present, a graph of the observed life table versus the proposed life and curve is provided for each account where the actuarial life analysis was used.

The historical analysis is used to help predict the life of the assets currently in service, in conjunction with other factors, such as asset mix, Subject Matter Expert input (“SME”), programs, etc., that are expected to influence asset lives in the future.

Storage Plant – FERC Accounts 350.20 – 356.00

There are five storage fields using wells previously used to as gas wells. There are approximately 49 wells between the five fields. One well, Bon Harbor, was retired around 2009-2010. In 2017, three more wells were plugged based on risk due to surrounding neighborhoods encroaching on wells. Another well was plugged at Grand View in 2017, and the Company abandoned two others in Kirkwood Springs in 2016 due to integrity issues. Reduction in wells is attributable to integrity issues. There are three compressors, which are all reciprocating engines. The Bon Harbor compressor was retired in 2020.

Account 350.20 Rights-of-Way (75 R5)

This account includes the cost of rights of way used in connection with storage plant operations. There is approximately \$5 thousand in this account. The existing life is 75 R5. There has been no activity, so no analysis was performed. Based on the type of assets, this study recommends retaining the 75-year life and R5 dispersion. No graph is provided.

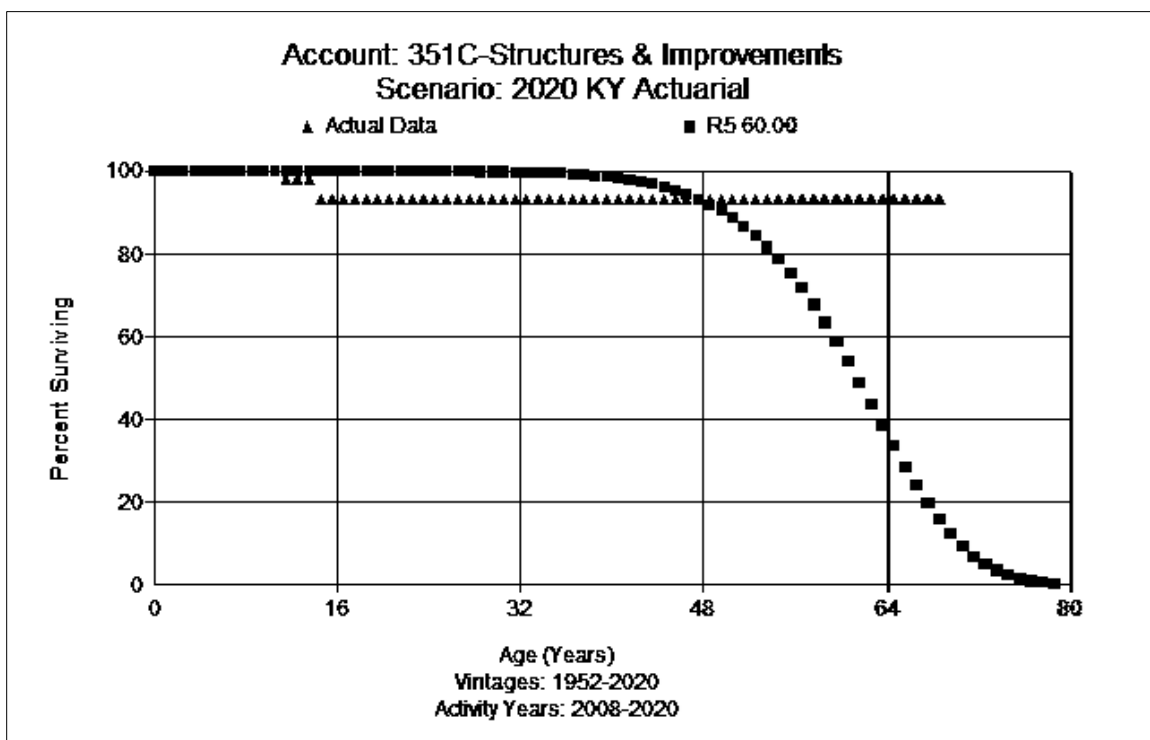
Accounts 351.00-351.04 Structures & Improvements, Compressor Structures, M&R Structures, and Other Structures (60 R5)

These accounts include the cost of structures and improvements, buildings, fencing, and other structures used in connection with storage plant operations. There is approximately \$332 thousand in total for these accounts. No change has taken place since the last study. The assets in these accounts are similar in form and function, have the same life expectations, and are combined in this study for analysis purposes.

Discussions with Company personnel indicated these structures are like “pole barns.” Most buildings are fairly old. A few fences have been replaced in recent years, for example at Bon Harbor. Company personnel indicated that the

existing 60 years is a reasonable life for structures in general. The current average age of the investment is approximately 38 years.

The Company is maintaining aged retirement data, but there is not enough aged retirement activity for a meaningful life analysis to be performed. There has been no additional activity since the prior study. Based upon lack of activity since the last study, discussions with Company personnel, and judgment, this study recommends retaining the 60 R5 at this time. A graph of the combined observed life table and recommendation is shown below for the 60 R5.

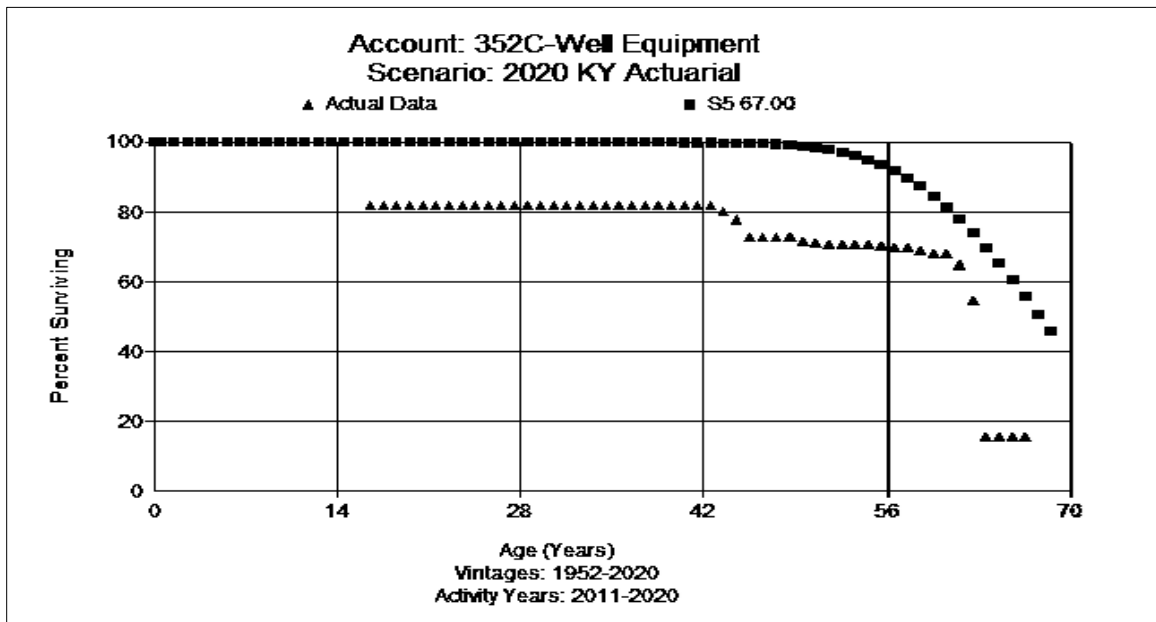


Accounts 352.00, 352.01, & 352.02 Wells, Well Construction, and Well Equipment (67 S5)

These accounts include the cost of wells, well construction, and well equipment used in connection with storage plant operations. There is approximately \$11.2 million total for the combined accounts. The existing life is 67 S5.

Discussions with Company personnel indicated that Bon Harbor was retired around 2009-2010. In 2017, three more wells were plugged based on risk to surrounding neighborhoods that were encroaching on the wells. One well at Grand View was plugged in 2017 and two wells in Kirkwood Springs were abandoned in 2016 due to integrity issues. There are 49 wells remaining. The casing and original drilling is over 50 years old on average. Most wells have had the well heads replaced. The replacement started in 2009 and finished late 2018. The replaced heads are expected to last another 50-60 years. Company personnel indicated the existing 67-year average life is reasonable.

The actuarial analysis is limited. Considering the analysis, discussions with Company personnel, and future expectations, this study recommends retaining the 67 S5 at this time. A graph of the combined observed life table and recommendation is shown below for the 67 S5.



Account 352.03 Cushion Gas (67 S5)

This account includes the cost of cushion gas used in connection with storage plant operations. There is approximately \$1.7 million in this account. The existing life is 67 S5. Based on discussions with Company personnel and the specific facts related to the capitalization of the cushion gas, the life for the cushion gas was set to the same 67 S5 life as the wells. Accordingly, this study recommends retaining the 67 S5. No graph is provided.

Account 352.10 Storage Leaseholds (67 S5)

This account includes the cost of storage leaseholds used in connection with storage plant operations. There is approximately \$179 thousand in this account. The existing life is 67 S5. Consistent with the life of the underlying assets (Wells), this study recommends retaining the 67-year life and S5 dispersion. No graph is provided.

Account 352.11 Storage Rights (67 S5)

This account includes the cost of storage rights used in connection with storage plant operations. There is approximately \$55 thousand in this account. The existing life is 67 S5. Consistent with the life of the underlying assets (Wells), this study recommends retaining the 67-year life and S5 dispersion. No graph is provided.

Accounts 353.01 & 353.02 Storage Field and Tributary Lines (70 R1.5)

These accounts include the cost of field and tributary lines used in connection with storage plant operations. There is approximately \$385 thousand between these two accounts. The existing life is 70 R1.5. The current average age of the combined investment is nearly 52 years.

Discussions with Company personnel indicated that there has been little capital activity on these lines, which run from wells to the dehydration plant. Company personnel believe that these assets have similar characteristics and will exhibit the same life as transmission steel mains.

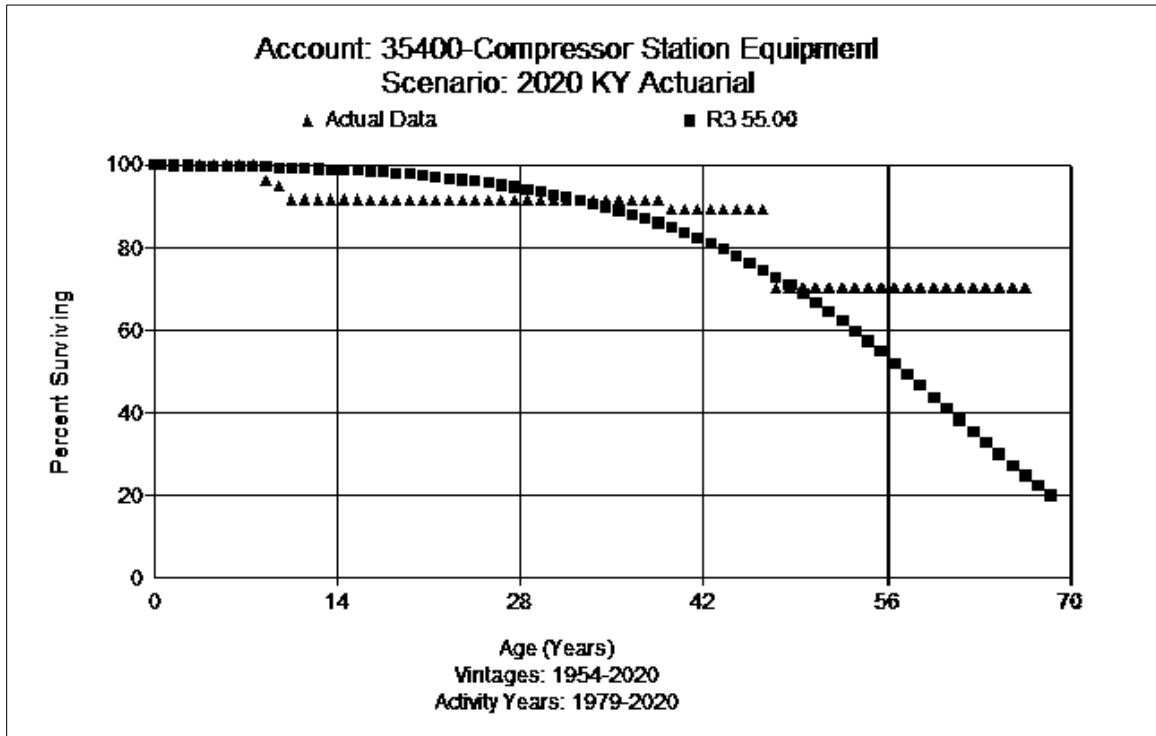
There has been approximately \$3 thousand in retirements recorded for these two accounts, which is not sufficient activity for a meaningful life analysis. Based on the limited activity, discussions with Company personnel, and the study recommendation to retain the life of Transmission Account 367.01 Steel Mains, this study retains the same 70 R1.5 for this account. No graph is provided.

Account 354.00 Compressor Station Equipment (55 R3)

This account includes the cost of compressor station equipment used in connection with storage plant operations. There is approximately \$923 thousand in this account. The existing life is 54 R3. The current average age of investment is 27 years.

Discussions with Company personnel indicated that the cost of overhauls on compressors is considered capital. They expect to retire one compressor, Bon Harbor, which will be around 54 years old. The Company believes a life around 55 years is a reasonable life for compressors with appropriate overhauls and maintenance. Generally, overhauls will occur every 10-20 years. One driver of retirement for a compressor is when parts are no longer available.

The full placement and experience band are the only bands where the percent surviving curve drops to 70 percent. As can be seen in the graph below, there is a drop in the percent surviving when the investment is around 47 years old. Some retirements are expected in the near term, but none have been recorded since 2012. Considering the analysis and expected activity, discussions with Company personnel, type of assets, and judgment, this study recommends moving slightly longer to a 55-year life and retaining the existing R3 dispersion. A graph of the observed life table and recommendation is shown below for the 55 R3.

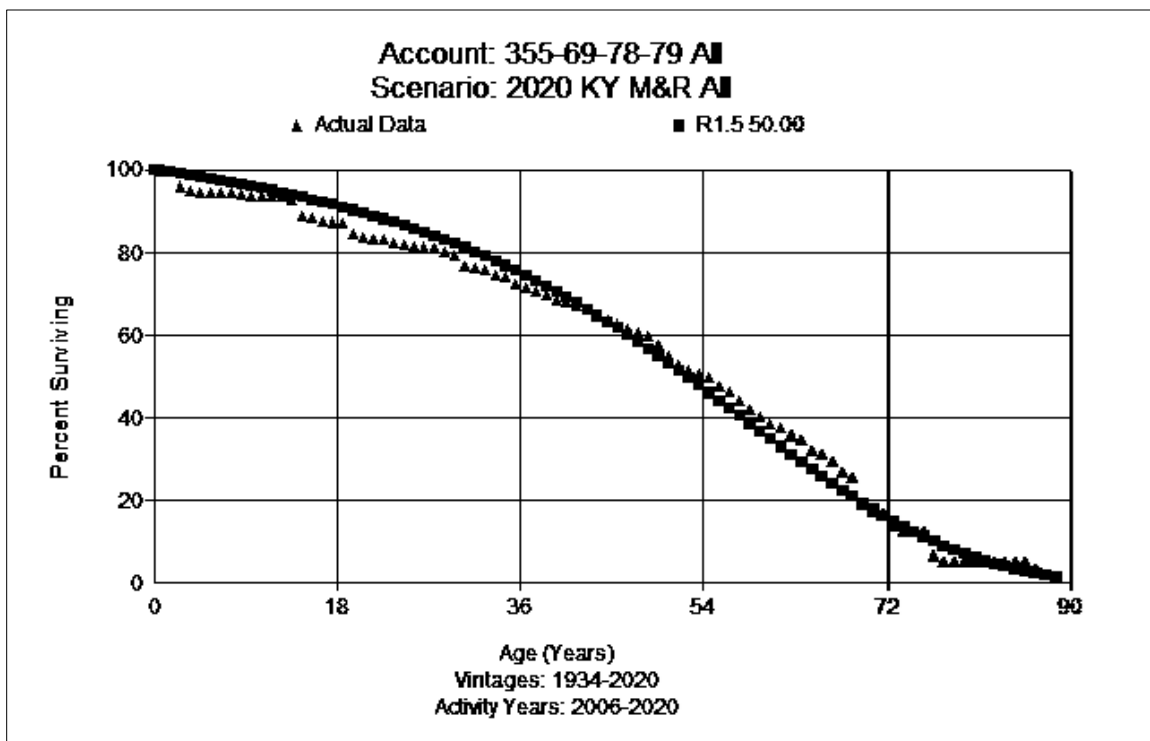


Account 355.00 Measuring and Regulating (50 R1.5)

This account includes the cost of measuring and regulating (M&R) equipment used in connection with storage plant operations. There is approximately \$273 thousand in this account. The existing life is 50 R1.5.

Discussions with Company personnel indicated that the life of these assets should be the same as M&R assets recorded in other functions, but noted they are most comparable to town border stations. Technology has significantly changed in the last 15 years for the measuring and regulating assets. The technology changes going on now are expected to drive future lives to be even shorter. Company personnel do not believe there will be any 50-60-year-old stations in the future. Eventually, they expect measuring and regulating station equipment, except for piping, will be in the 35-40-year range.

The combined analysis of Accounts 355, 369, 378, and 379 produce a good fit in the full placement band of 50 R1.5. Other bands had a mix of different best fitting lives in the 50-55-year range, while staying within the low R dispersion patterns. The full band fit is at the high range of Company expectations of 40-50 years at this time. Pushing the life much beyond the approved 50 years would not be reasonable based on expectations, the difficulty in finding replacement parts for older equipment, and the impact of technology. Retaining the 50 R1.5 is supported in the analysis, as shown below. Based on the combined analysis, discussions with Company personnel, and judgment, this study recommends retaining the 50 R1.5 at this time. A graph of the combined observed life table and recommendation is shown below for the 50 R1.5.

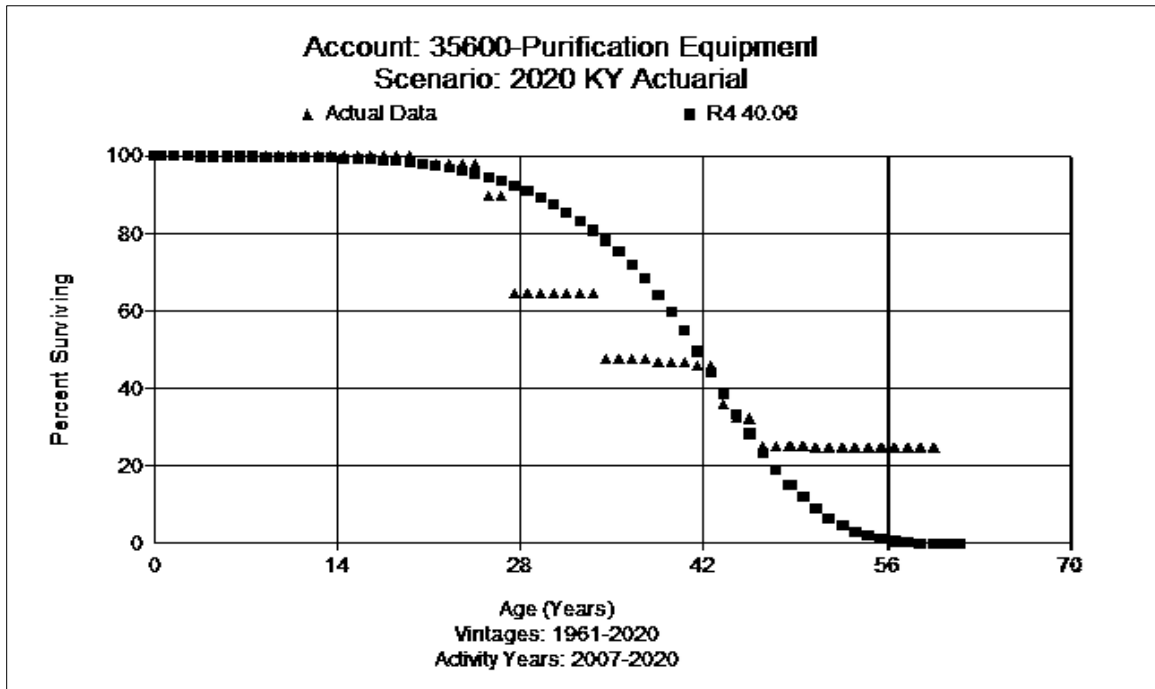


Account 356.00 Purification Equipment (40 R4)

This account includes the cost of purification equipment including dehydration units, tanks, and piping. There is approximately \$829 thousand in this account. The existing life is 46 R5.

Discussions with Company personnel confirmed that there are currently four dehydration plants in operation. The Company has replaced two dehydration units in 2013 and replaced contactors at Hickory and Grandview storage fields in 2019. The corrosive environment within the units is the primary cause for replacement.

The actuarial data shows retirement activity since 2007. The average age of retirements is 41 years and the average age of the surviving investment is 11 years. The visual fit performed for this account, in the full band, indicated a life less than existing life and a not as steep dispersion. Based on the analysis, Company plans and expectations, as well as the recent and planned replacements, this study recommends moving to a shorter, 40-year life and an R4 dispersion. A graph of the observed life table and recommendation is shown below for the 40 R4.



Transmission Plant – FERC Accounts 365.20 – 369.01

Account 365.20 Rights-of-Way (75 R5)

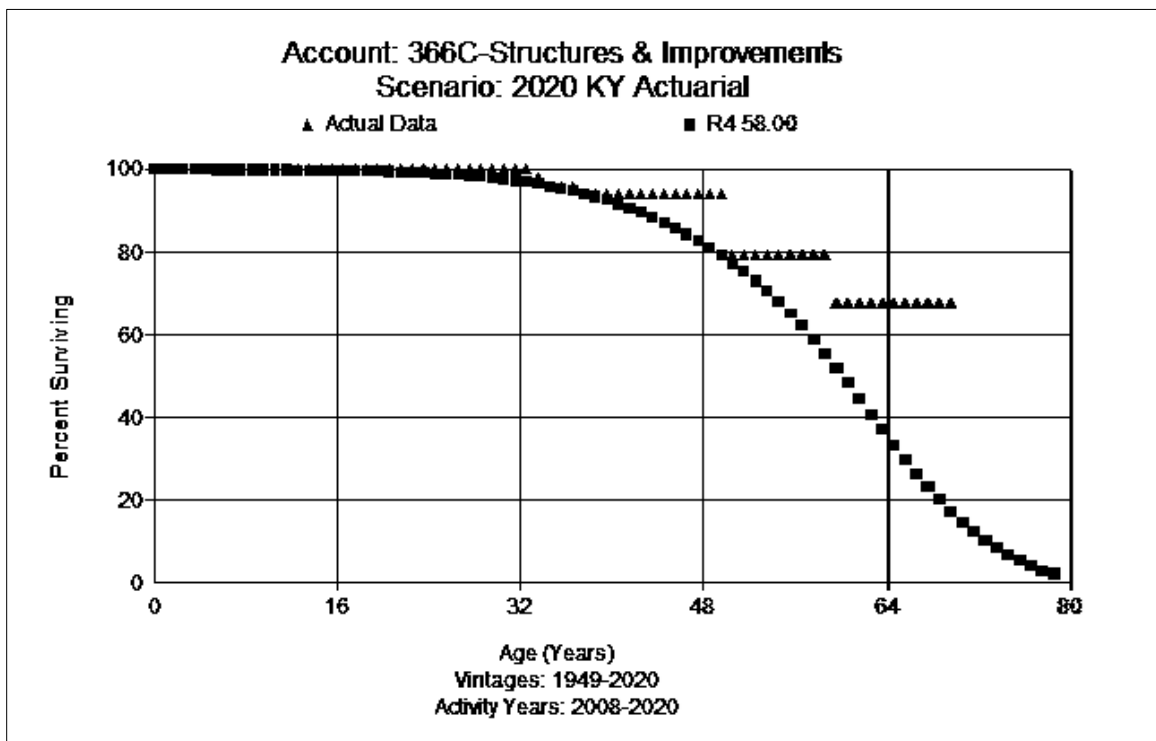
This account includes the cost of rights of way used in connection with transmission operations. There is approximately \$868 thousand in this account. The existing life is 75 R5. Discussions with Company personnel indicated that few rights have been released in recent years. Rights are generally owned as long as assets are on the rights of way. There has been only one retirement recorded, which was in 1974. There is insufficient historical retirement activity for life analysis. Based on the proposed life for the underlying assets in the Transmission function, this study recommends retaining the 75 R5. No graph is provided.

Account 366.00 M&R Station Structures All (58 R4)

These accounts include the cost of measuring and regulating station structures and other structures used in connection with transmission operations. There is approximately a combined investment of \$110 thousand in these accounts. The existing life is 58 R4. The current combined average age of investment is 31 years.

Discussions with Company personnel indicated that buildings in these accounts are generally small metal buildings and canopies used for charts. The Company believes a 50-year life would be reasonable but that anything beyond 60 would be out of the range of reasonableness for these buildings. Fencing will not last that long, perhaps 25-30 years. When the equipment inside a building is upgraded, if the building is old, they would likely replace the building as well. There have been a couple station replacements in the last couple years.

Based on the combined actuarial analysis, the curve drops to nearly 60 percent surviving and was observed in the full placement band. The other bands only dropped to 80 percent surviving. The full band fit, 58 R4, is at the high end of the range of expectations for these types of assets. Based on the analysis indications and Company input, this study recommends retaining the existing 58-year life and R4 dispersion. A graph of the observed life table and the proposed 58 R4 is shown below.

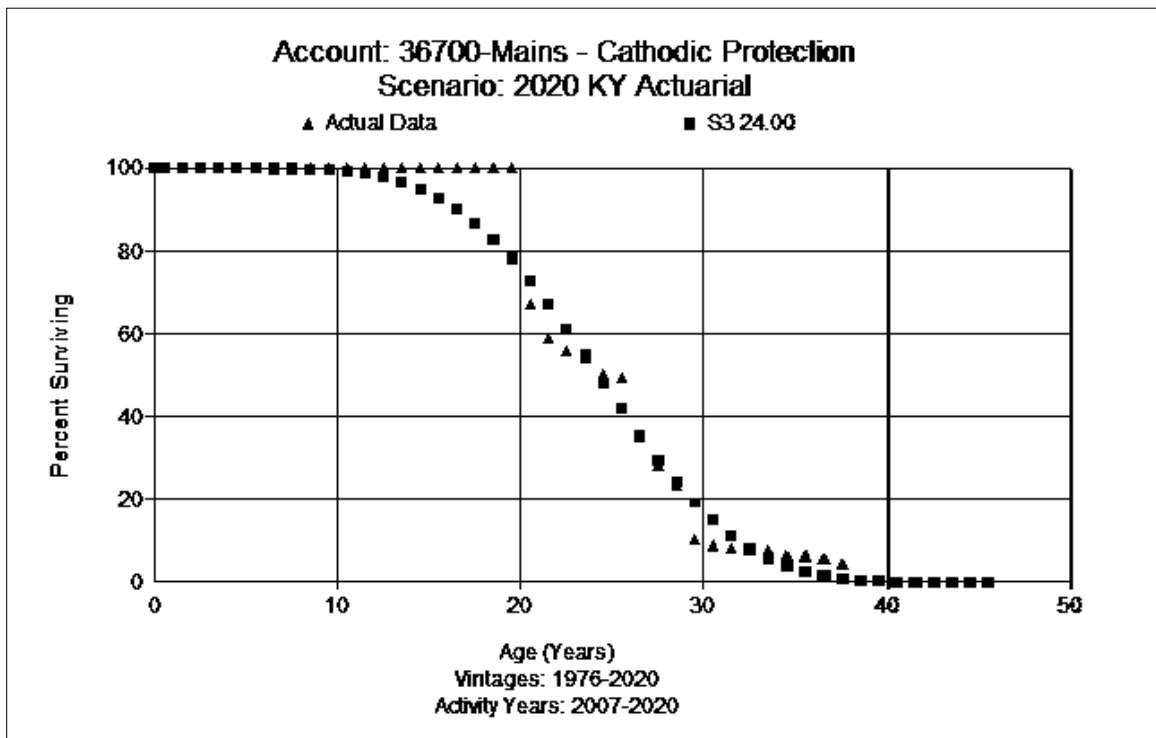


Account 367.00 Mains – Cathodic Protection (24 S3)

This account includes the cost of cathodic protection for transmission mains such as rectifiers, groundbeds, and other related equipment used in connection with transmission operations. There is approximately \$47 thousand in this account. The existing life is 25 R4.

Discussions with Company personnel indicated remaining cathodic protection assets are expected to have a longer life than anodes.

The analysis indicates some movement lower than existing. In the mid-placement band, 1976-2020, the S3 24 is a good fit. Considering the type of assets, the analysis, and Company input, this study recommends moving the life to 24 years and changing to the S3 dispersion. A graph of the observed life table and the proposed 24 S3 is shown below.

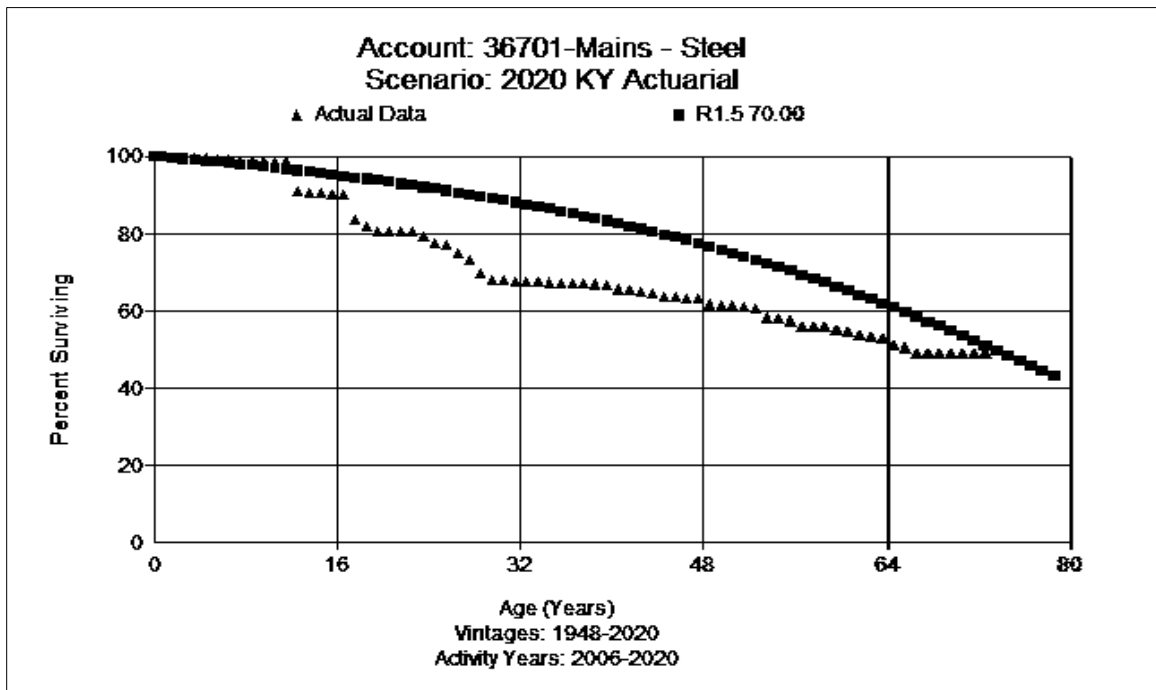


Account 367.01 Mains Steel (70 R1.5)

This account includes the cost of steel mains used in connection with transmission operations. There is approximately \$27.8 million in this account. The existing life is 70 R1.5. The current average age of the investment is 29 years.

Discussions with Company personnel indicated that any steel put in the ground now will only be high pressure steel pipe classified as distribution. Less than 25% of the transmission pipe will be replaced and moved to distribution under the PRP program. The earliest transmission pipe still in the ground is from the late 1950s or 1960s. No bare steel is left on the transmission system. Company SMEs would expect at least a 65-year life for transmission mains.

The visual fits performed under actuarial analysis indicate a life shorter than expectations, which reflects the ongoing PRP program. Eventually, we expect the see a longer life in the analysis. This study recommends retaining the existing 70 R1.5. This is consistent with Company expectations and Distribution Mains Accounts 376.01 and 376.02. A graph of the observed life table and the proposed 70 R1.5 is shown below.



Account 367.03 Mains – Anodes (20 SQ)

This account includes the cost of anodes used in cathodic protection in connection with transmission mains and operations. There is approximately \$51 thousand in this account. The existing life is 20 SQ.

These assets were segregated in the prior study because they have a shorter life expectancy and no current mechanism to properly record retirements. This study recommends retaining the existing 20 SQ. No graph is provided.

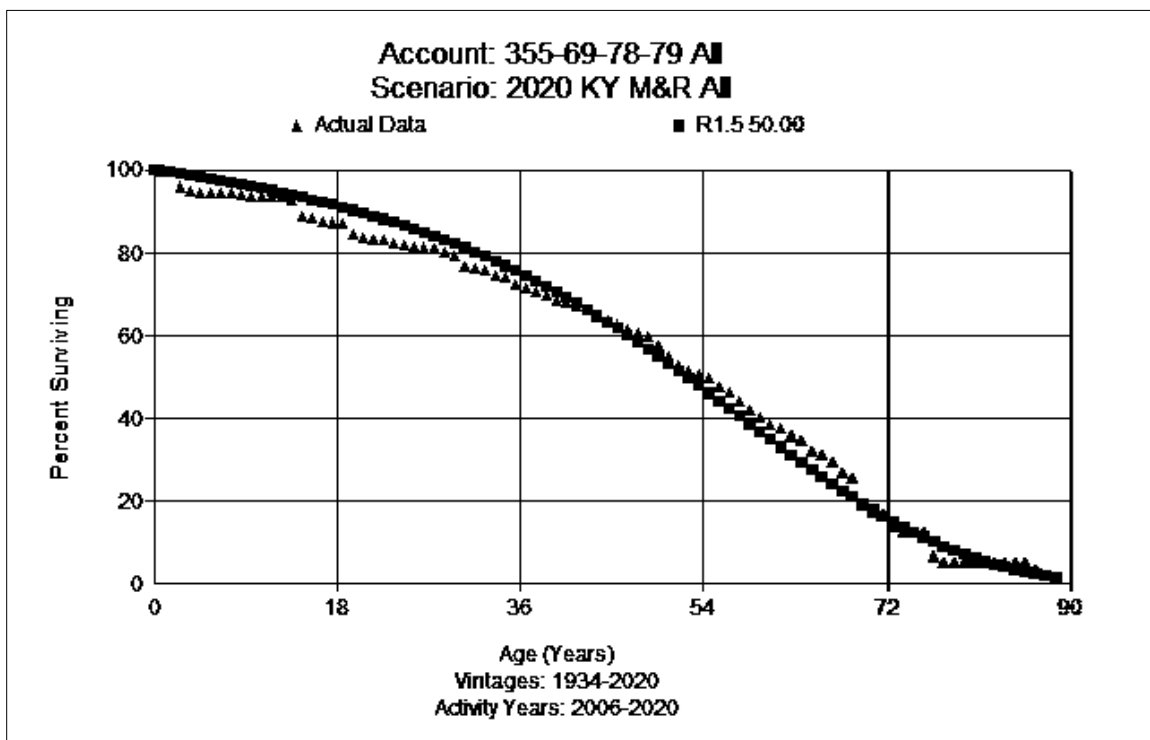
Account 369.00 Measuring & Regulating Station Equipment All (50 R1.5)

These accounts include the cost of measuring and regulating station equipment used in connection with transmission operations. There is approximately \$4.3 million for the combined accounts. The existing life is 50 R1.5. The current average age of the investment is 21 years.

Discussions with Company personnel indicated the earliest generation regulators (Jet stream) were replaced at 60-70 years old, while the next generation (Axial flow) was 40-50 years old at retirement. Mooney is the more current generation, with a 30-40-year expectation at retirement based on its technology. Technology has changed significantly in the last 15 years. Axial flow regulators had some operational concerns and are actively being replaced. The technology changes going on now would drive future lives to be shorter. Some electronic control equipment is expected to have a shorter life. Heaters/boilers would have a 50+ year life expectation. The old odorizers are bypass and the new are injection. The electronics used in injection odorizers are Flow Computers. The Company expects to see a shorter life for this account based on technology changes, more electronics, and the shorter life realized for regulators. Eventually, they expect station equipment, except for piping and site work, to be replaced at closer to 35-40 years. In the last 5-7 years there has been an increased focus on replacing and maintaining assets. Historically, assets may not have been replaced as timely. Due to the similarity in the assets between Accounts 369, 378, and 379,

and movement due to shifting definitions between transmission and distribution, there can be confusion in retirements between the three accounts.

The combined analysis of Accounts 355, 369, 378, and 379 produces a good fit in the full band of 50 R1.5. Other bands had a mix of different best fitting lives in the 50-55-year range, while staying within the low R dispersion patterns. The full band fit is at the high range of Company expectations of 40-50 years at this time. Pushing the life much beyond the approved 50 years would not be reasonable based on expectations, the difficulty in finding replacement parts for older equipment, and the impact of technology. Based on the combined analysis, discussions with Company personnel, and judgment, this study recommends retaining the 50 R1.5 at this time. A graph of the combined observed life table and recommendation is shown below for the 50 R1.5.

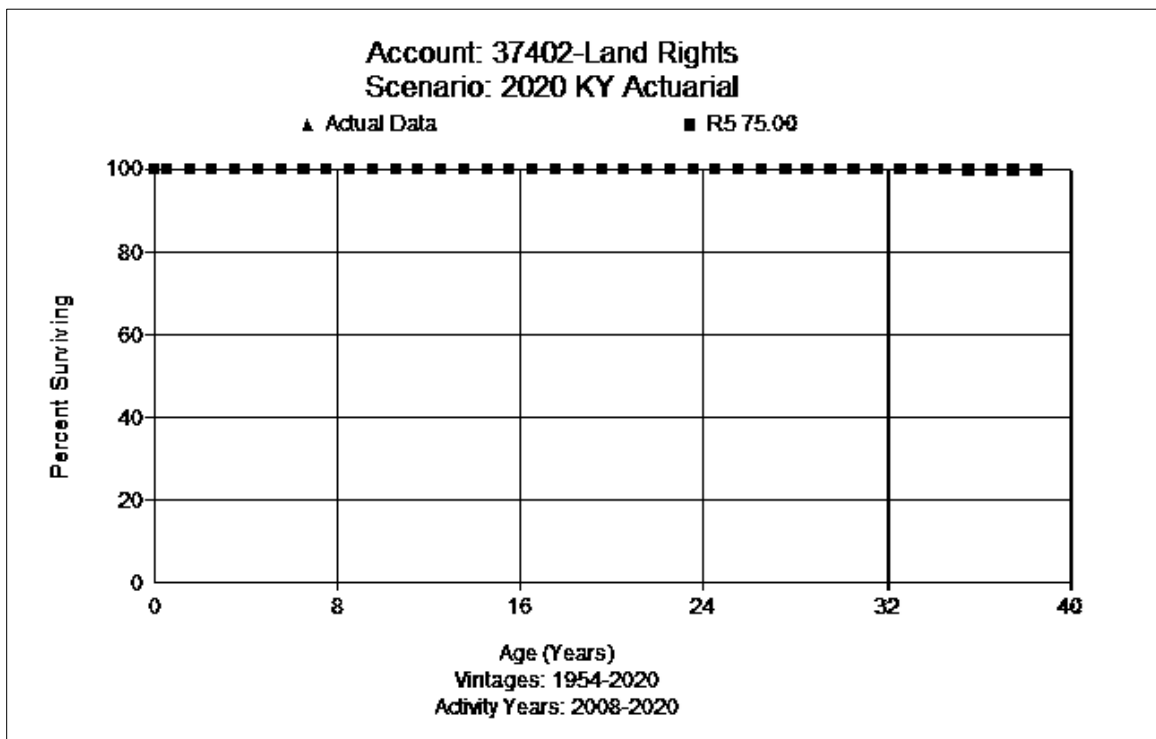


Distribution Plant – FERC Accounts 374.02-385

Account 374.02 Land Rights (75 R5)

This account includes the cost of land rights used in connection with distribution operations. There is approximately \$3.6 million in this account. The existing life is 75 R5. The average age of the surviving investment is 6 years.

There have been few retirements, and few are expected in the near future. Generally, the life of land rights and right of ways are tied to the underlying assets. Based on the life for Transmission and Distribution mains, this study recommends retaining the 75-year life and R5 dispersion. A graph of the account observed life table and recommendation is shown below for the 75 R5.

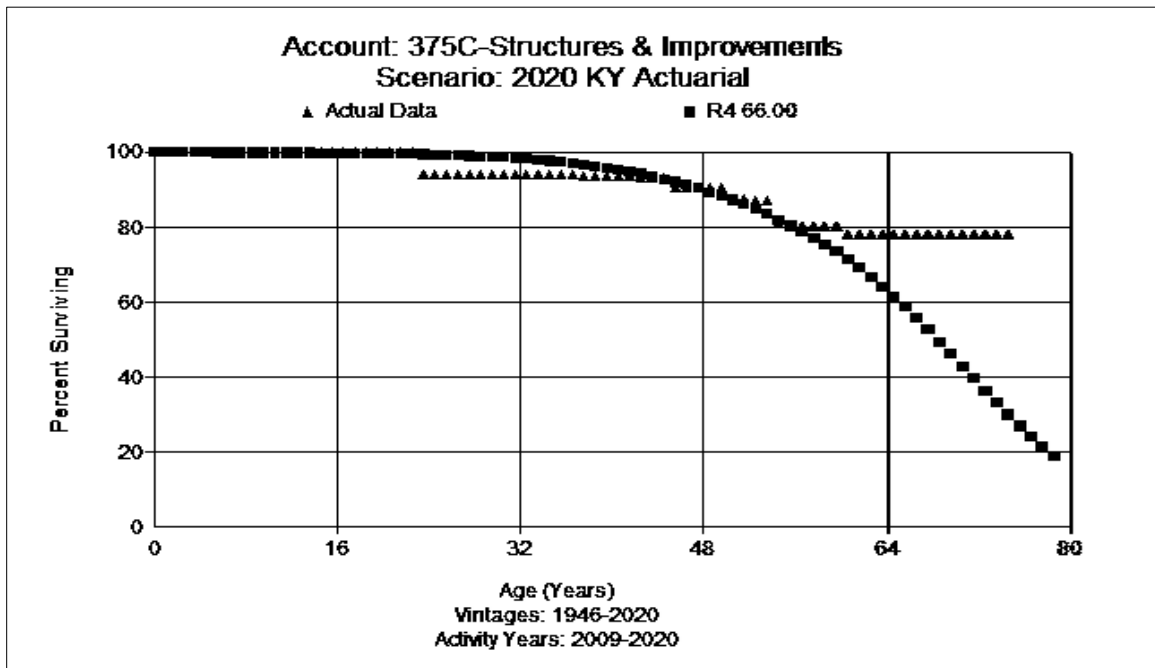


Accounts 375.00 Structures & Improvements All (66 R4)

These accounts include the cost of border and regulating station structures, fences, and other related assets used in distribution operations. There is approximately \$486 thousand total for the combined accounts. The existing life is 66 R3. The current average age of the surviving investment is approximately 26 years.

Discussions with Company personnel indicated that assets in this account buildings are generally small metal buildings and canopies used for charts. The Company believes a 50-year life is reasonable and that anything beyond 60 is moving out of the range of reasonableness. Fencing will not last that long, perhaps 25-30 years.

The actuarial analysis in the full band shows a fairly good visual fit with a 66 R4. Not many retirements have been recorded. The analysis indicates a life at the edge of the range of what the Company believes is reasonable. Considering the input from Company personnel, type of assets, and the life analyses, this study recommends retention of the 66-year life but moving to a steeper R4 curve. A graph of the accounts observed life table and recommendation is shown below for the 66 R4.

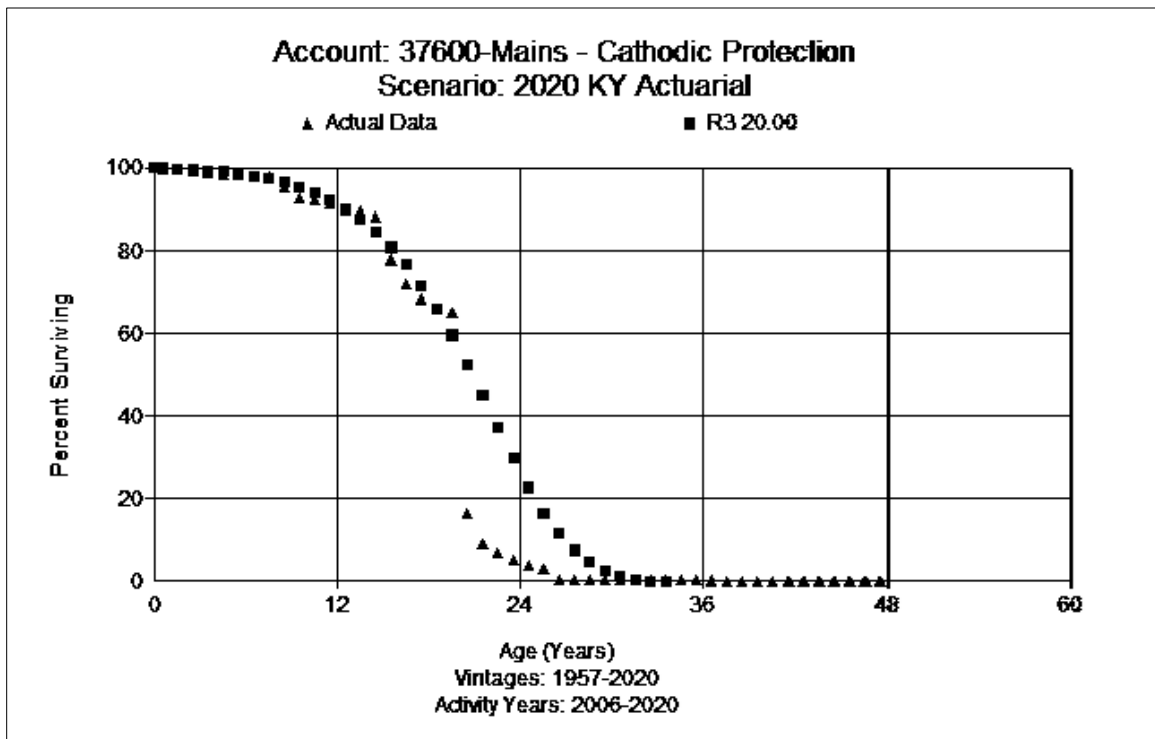


Account 376.00 Mains - Cathodic Protected (20 R3)

This account includes the cost of rectifiers, groundbeds, weldovers, and other miscellaneous cathodic protection equipment used for distribution mains. There is approximately \$2.9 million in this account. The existing life is the 25 R4.

Based on discussions with Company personnel, they expect the ground bed and rectifiers to last a little longer than anodes—maybe 20-25 years.

The analysis reflects a good fit with the R3 20. Based on the prior study segregation, the remaining assets in this account, Company input and expectations along with the analysis, this study recommends moving to a 20-year life with an R3 dispersion. A graph of the accounts observed life table and recommendation is shown below for the 20 R3.

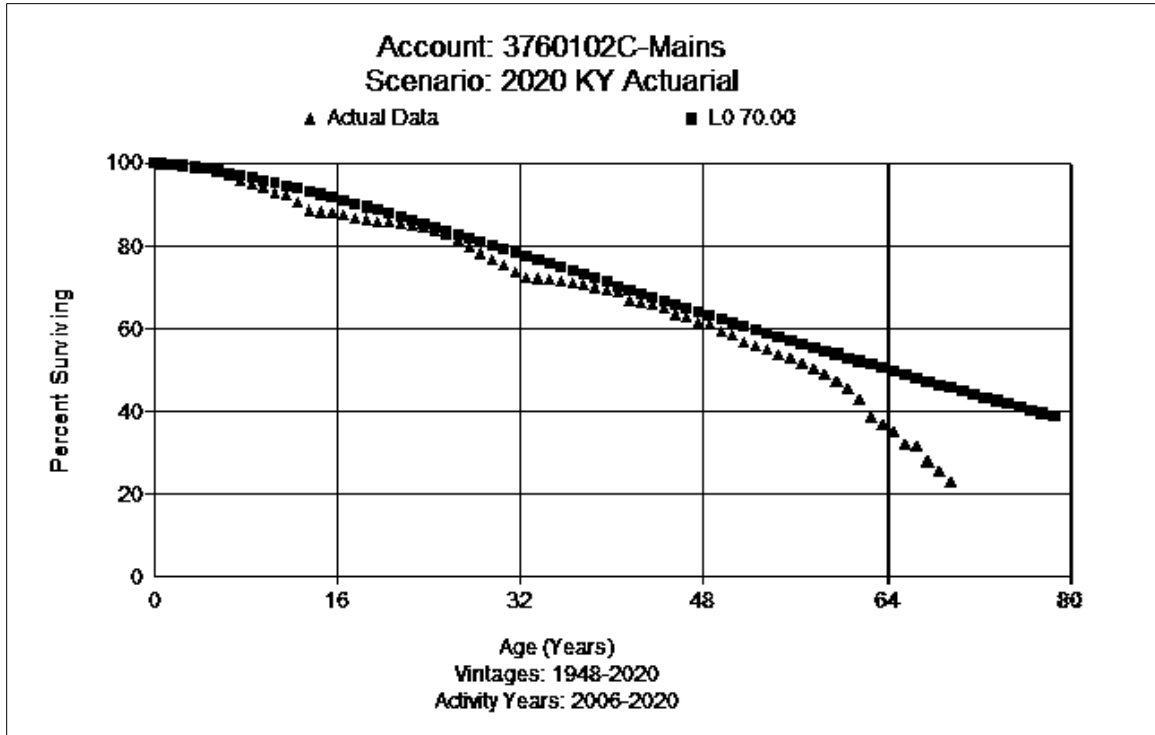


Accounts 376.01 & 376.02 Mains - Steel and Plastic (70 L0)

These accounts include the cost of steel and plastic mains. There is approximately \$379 million for the combined accounts. The existing life is 70 L0. The current average age of the surviving investment is nearly 9 years old.

Discussions with Company personnel indicated that there is approximately 2,234 miles of coated steel, 121.3 miles of bare steel, and 1,616.2 of plastic. Plastic mains are approximately 49% of the total miles of mains. The Commission approved a Pipe Replacement Program (PRP) in 2010, which is a 15-year program. Most pipe is installed in public easements. Road moves trigger a number of retirements, and the Company expects it to stay at the increased levels of retirement as seen in the last few years. Plastic pipe was not installed in large measure until the early 1980s. Except for the high pressure (HP) distribution moving from transmission in conjunction with the PRP project, all new installations of pipe (with few exceptions) will be plastic. Protected steel will last maybe 65 to 70 years or longer. Everything installed after 1957 has cathodic protection on the pipe.

The actuarial life analysis visual best fits in the full band continue to show a life less than existing. However, we expect these life indications to be temporary and likely the result of the PRP. While there is at least another 4 or more years of the PRP, our expectation is that the assets currently in this account will begin to demonstrate a longer life. In the full band, 1948-2020 placement and 2006-2020 experience bands, we see a good fit with the R0.5 55. However, operationally that is not reflective of future expectations. Based on the prior study L0 70, discussions with Company personnel, and the analysis, this study recommends retaining the 70 L0 at this time. A graph of the accounts observed life table and recommendation is shown below for the 70 L0.



Account 376.03 Mains - Anodes (18 SQ)

This account includes the cost of anodes used in cathodic protection in connection with distribution mains and operations. There is approximately \$3 million in this account. The existing life is 20 SQ.

Discussions with Company personnel indicated that anodes should last 15-18 years. They believe these assets should be segregated from other cathodic protection equipment because they have a shorter life expectancy and no current mechanism to properly record retirements. Additionally, Atmos is working to obtain consistency among its jurisdictions with the segregation of anodes.

This study recommends moving to an 18-year life and retaining the SQ dispersion. No graph is provided.

Account 376.04 Mains – Leak Clamps (20 SQ)

This account includes the cost of leak clamps used in connection with distribution mains and operations. There is approximately \$10.9 million in this account. The existing life is 20 SQ.

Discussions with Company personnel indicated that these assets were segregated in a prior study. These assets are attached to pipe and there is no current mechanism to identify and record retirements when pipe with a leak clamp is retired.

This study recommends retaining the existing 20 SQ and follows amortization accounting. No graph is provided.

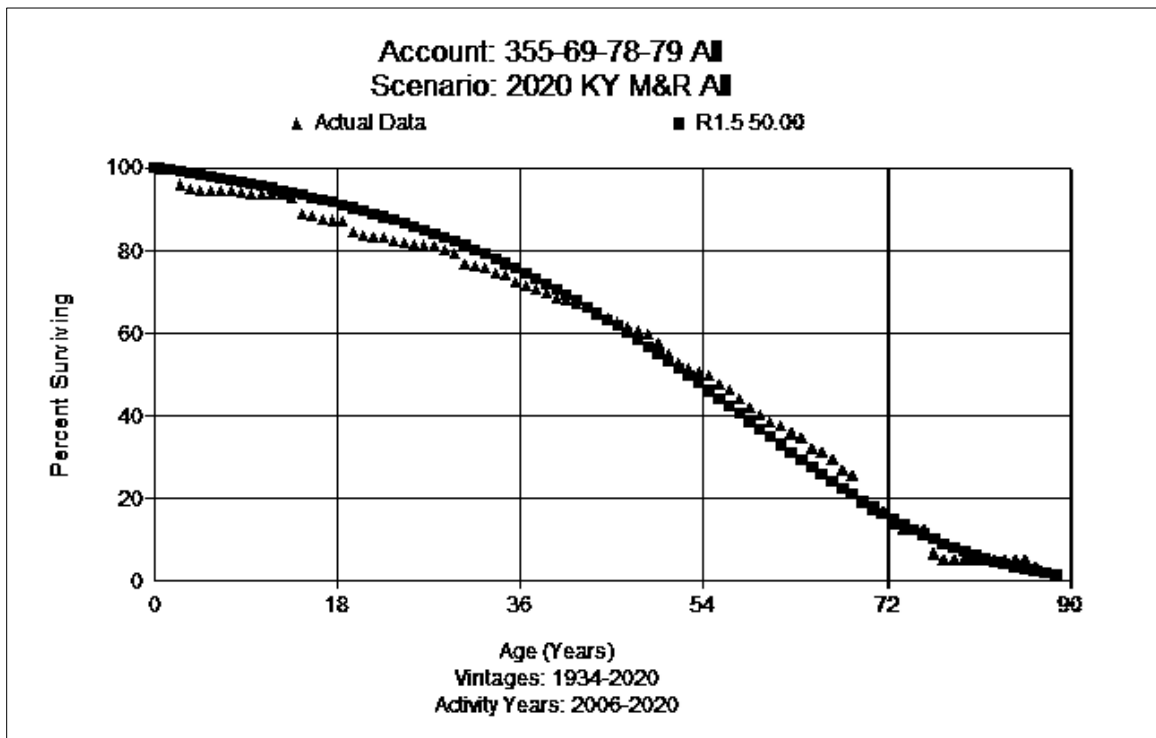
Account 378.00 M&R Station Equipment (50 R1.5)

This account consists of various measuring equipment, regulator station, and valves used in distribution operations. There is approximately \$22.6 million of investment in this account. The existing life is 50 years with an R1.5 dispersion.

Discussions with Company personnel indicated that there are some electronics in the district regulator stations (DRS), but not as much as city gates. They are also less likely to have odorization compared to city gates, but some do. DRS are occasionally more impacted by growth (relocations, capacity changes, etc.) than the other M&R stations. The majority of the retirements are related to the removal of low-pressure regulator stations. The Company is targeting the removal of all low-pressure piping and stations by 2022. They retired 10 low-pressure DRS in 2020.

Due to similarities in measuring and regulating assets, a combined analysis was performed for Accounts 355, 369, 378, and 379. The combined analysis of Accounts 355, 369, 378, and 379 produce a good fit in the full band of 50 R1.5. Other bands had a mix of different best fitting lives in the 50-55-year range, while staying within the low R dispersion patterns. The full band fit is at the high range of Company expectations of 40-50 years at this time. Pushing the life much

beyond the approved 50 years would not be reasonable based on expectations, the difficulty in finding replacement parts for older equipment, and the impact of technology. Based on the combined analysis, discussions with Company personnel, and judgment, this study recommends retaining the 50 R1.5 at this time. A graph of the combined observed life table and recommendation is shown below for the 50 R1.5.



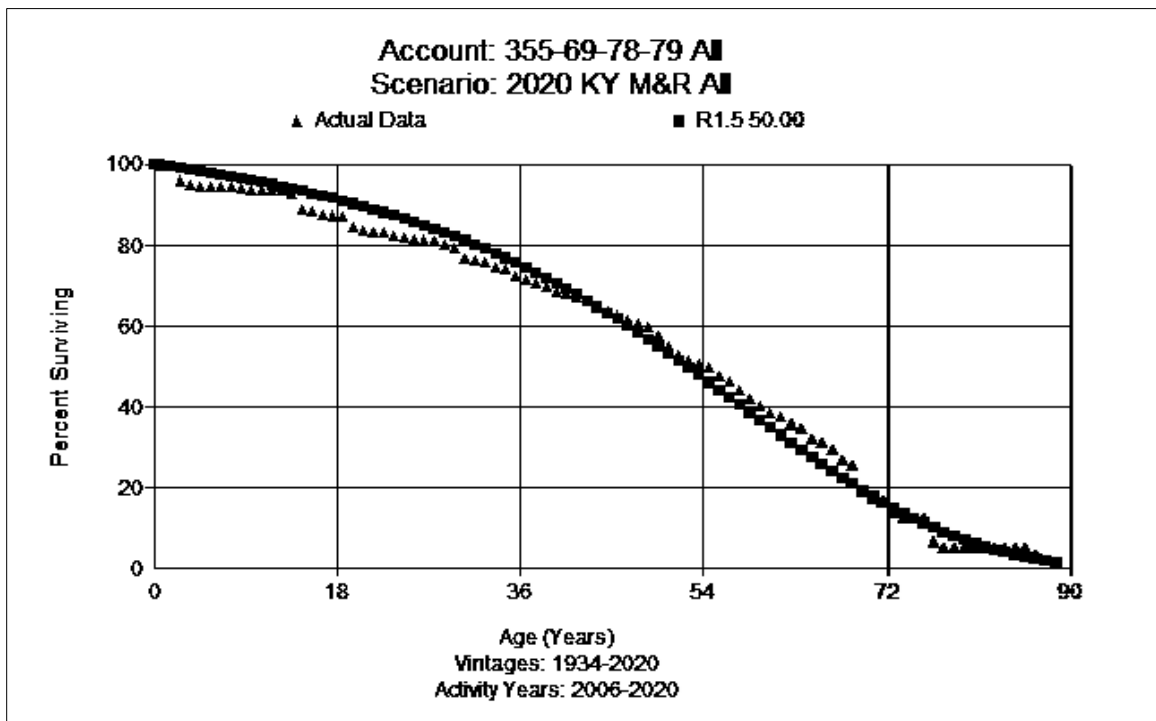
Accounts 379.00 M&R – City Gate Equipment All (50 R1.5)

These accounts include the cost of measuring and regulating stations and other related equipment for city gate. There is approximately \$6.8 million for the combined accounts. The existing life is 50 R1.5.

Discussions with Company personnel indicated that the electronics in large city gate stations have a much shorter life than other equipment in the account. They reported that nearly all city gates will have odorization. As noted in the other

accounts previously, the lives of the assets have changed over the years from an original 60-70-year life expectancy, to a 40-50 year life expectancy in recent past generations, and then to a 30-40 year life expectancy for the most current generation, which is more technology driven.

Due to similarities in measuring and regulating assets, a combined analysis was performed for Accounts 355, 369, 378, and 379. The combined analysis produces a good fit in the full band of 50 R1.5. The full band fit is at the high range of Company expectations of 40-50 years at this time. Pushing the life much beyond the approved 50 years would not be reasonable based on expectations, the difficulty in finding replacement parts for older equipment, and the impact of technology. Based on the combined analysis, discussions with Company personnel, and judgment, this study recommends retaining the 50 R1.5 at this time. A graph of the combined observed life table and recommendation is shown below for the 50 R1.5.

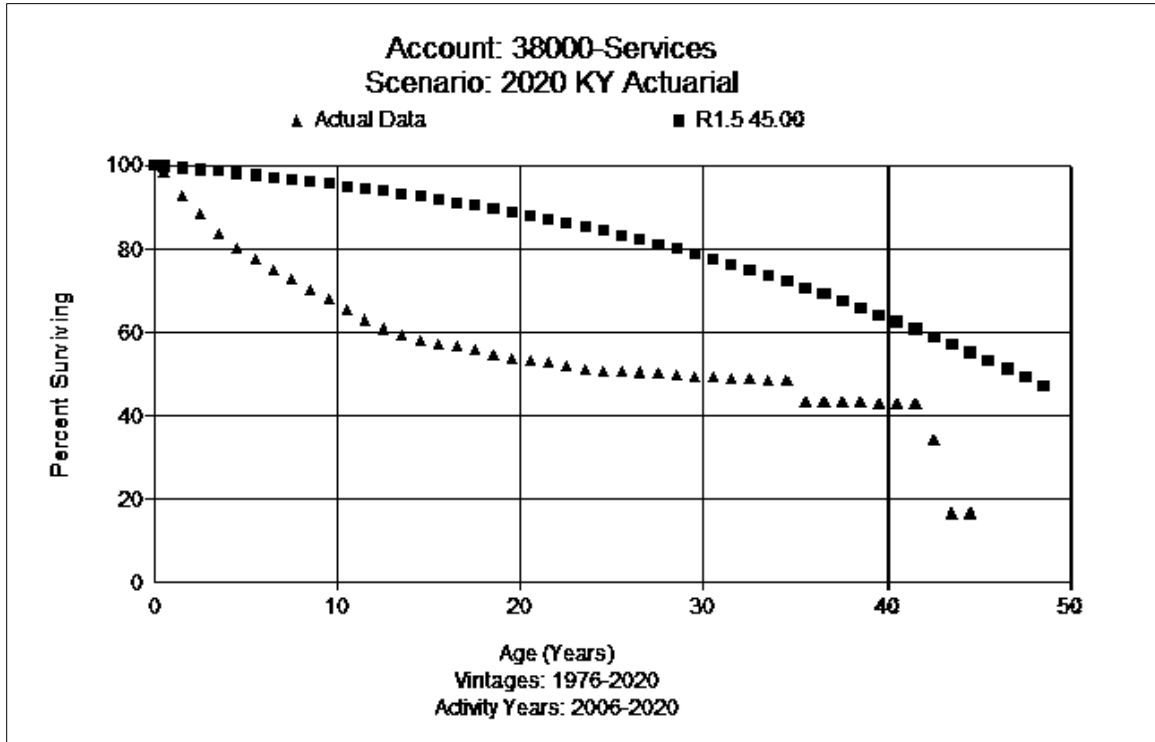


Account 380.00 Services (45 R1.5)

This account consists of approximately 3,231 unprotected steel services, 76,717 protected steel services, and 100,282 plastic services used in distribution operations. There is approximately \$160 million of investment in this account. The existing life is 45 years with the R1.5 dispersion. The current average age of investment is approximately 11 years.

Discussions with Company personnel indicated the PRP is causing increased replacement of services. The Company is replacing around 2,000 services per year out of a total of 180,240 services. Recent changes now have Atmos owning all of the service line (main to meter). If the main is part of the PRP and the service is not owned to the house, their policy is to replace the service. The Company expects the life of services to be less than mains and believe 40-45 years is reasonable. Thinner pipe walls, more exposure to third party damage, relocations, and bringing older services up to code are all causes of retirement.

The actuarial analysis fits were difficult to match and showed some early aged retirements occurring, which is supported by the Company discussion above. Considering the analysis, discussions with Company personnel, and the impact from the PRP, this study recommends retention of the approved 45 R1.5. A graph of the account observed life table and recommendation is shown below for the 45 R1.5.



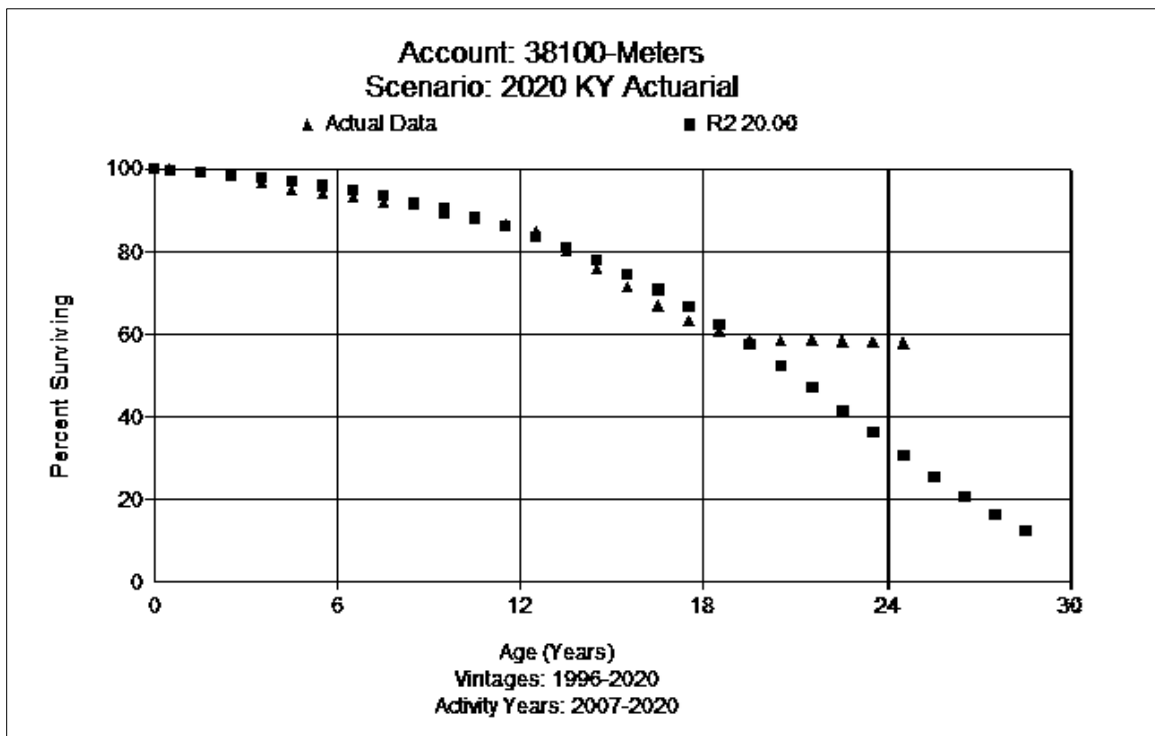
Account 381.00 Meters (20 R2)

This account includes the cost of all types of meters. The balance is approximately \$46 million, and the existing life is 20 R0.5. The current average age of investment is 8 years.

Discussions with Company personnel indicated that approximately 146,649 out of 184,323 (as of January 2021) are WMR. Non-compatible meters and those over 25 years old have been replaced. There have been approximately 1,600-2,000 obsolete meters pulled out each year. Currently, the Company is using Sensus WMR meters. However, there are some meters without WMR. When a meter is brought in, it is retired and sent to a third party to refurbish. The Company has been doing military sampling since 1999. In Kentucky, if no military sampling is performed, the Company would be required to change out meters every 10 years. Since the COVID-19 pandemic began, the sampling program has been suspended. Non-WMR meters would have a maximum life of 25 years based on

the military sampling. When the meter is replaced, the WMR is also likely to be replaced to allow for optimized life expectancy of the pairing. The life of the WMR battery is 20 years. Company personnel believe 20 years is a very reasonable life for meters.

The actuarial analysis produced visual fits that ranged between 17-24 years when discounting the tail, which is reflecting the historical retirement experience of the longer-lived old meters. In more recent bands a good fit to about 60% surviving was the 20 R2, which is consistent with future expectations of the new meters. Consideration was given to input of Company SMEs, the analysis, changes in the assets with plans to continue implementing technology-based equipment, and manufacturer's expectations, which all point to a life around 20 years. This is also consistent with the expected battery life of the new meters. This study recommends retaining the 20-year life while moving to a steeper R2 dispersion pattern. A graph of the account's observed life table and recommendation is shown below for the 20 R2.

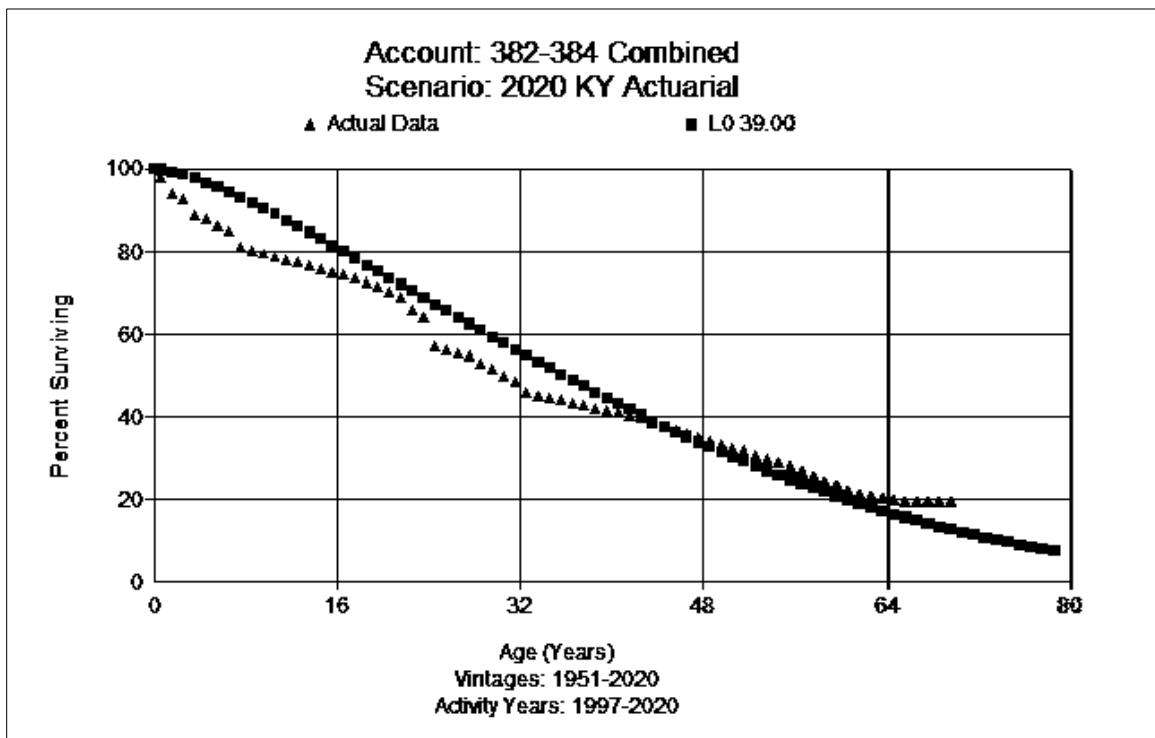


Account 382.00 Meter Installations (39 L0)

This account includes the cost of meter installations. This account has a balance of \$57 million. The existing life is 43 L1. The current average age of investment is approximately 14 years.

Discussions with Company personnel indicated that they would evaluate the condition of the meter bar when a meter is pulled and replace as necessary. The installation would not be replaced as often as the meter. However, with PRP replacements, they will replace the meter bar as well. The Company started buying premanufactured loops around 2002. With the meter loops, the life of the meter installation, house regulator, and house regulator installations are treated as one.

The combined analysis indicates some early aged retirements occurring, which could be a result of the PRP. The analysis indicates a life range from 34-43 in the full and mid band analyses. Based on the implementation of the premanufactured meter loop, PRP, and the life analysis indications, this study recommends moving to 39 L0. A graph of the combined account's observed life table and recommendation is shown below for the 39 L0.

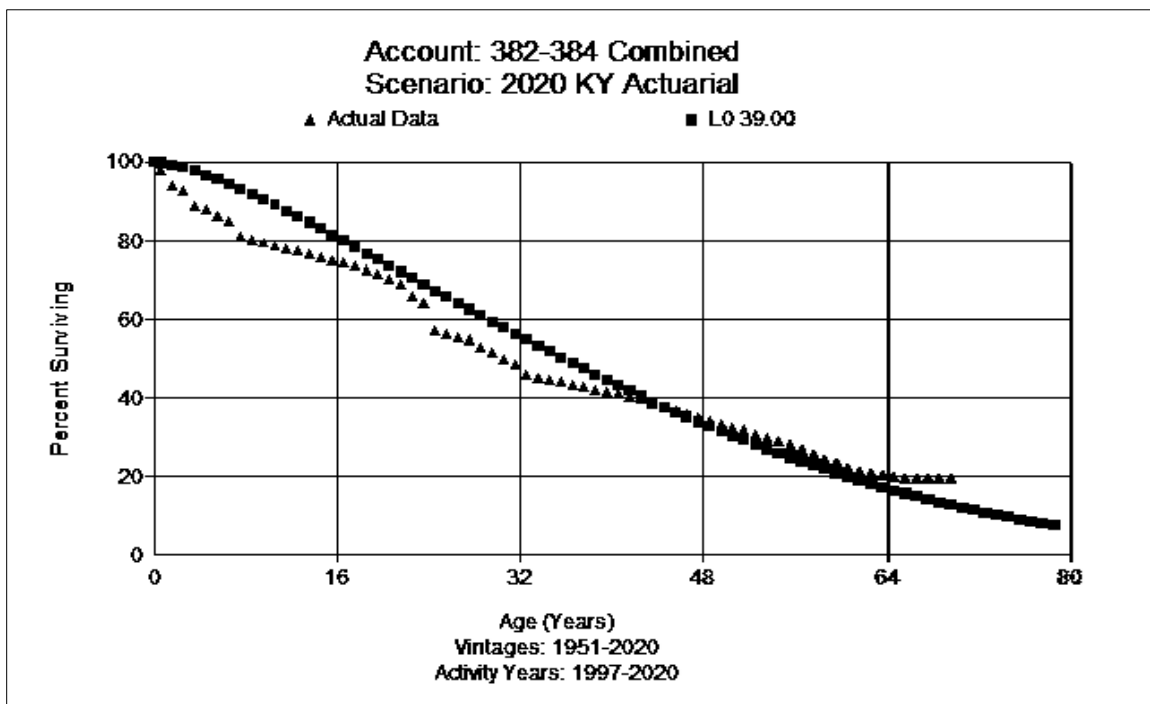


Account 383.00 House Regulators (39 L0)

This account includes the cost of house regulators. There is approximately \$4 million in this account. The existing life is a 43 L1.

Discussions with Company personnel indicated that when a meter is replaced, they will check the regulator for lock up and only change if it fails locked up or when the meter loop is replaced. The quality of regulators has decreased in more recent years (lighter material, more plastic parts, etc.). The life of regulators is expected to decrease over time. When the regulator is replaced, the loop will be replaced as well. The Company would expect the life to be longer than the meter but less than or equal to the life of the meter installation.

Due to the premanufactured meter loop, running a combined analysis is reasonable. The combined analysis indicates some early aged retirements occurring, which could be a result of the PRP. The analysis indicates a life range from 34-43 in the full and mid band analyses. Based on the implementation of the premanufactured meter loop, PRP, and the life analysis indications, this study recommends moving to 39 L0. A graph of the combined account's observed life table and recommendation is shown below for the 39 L0.

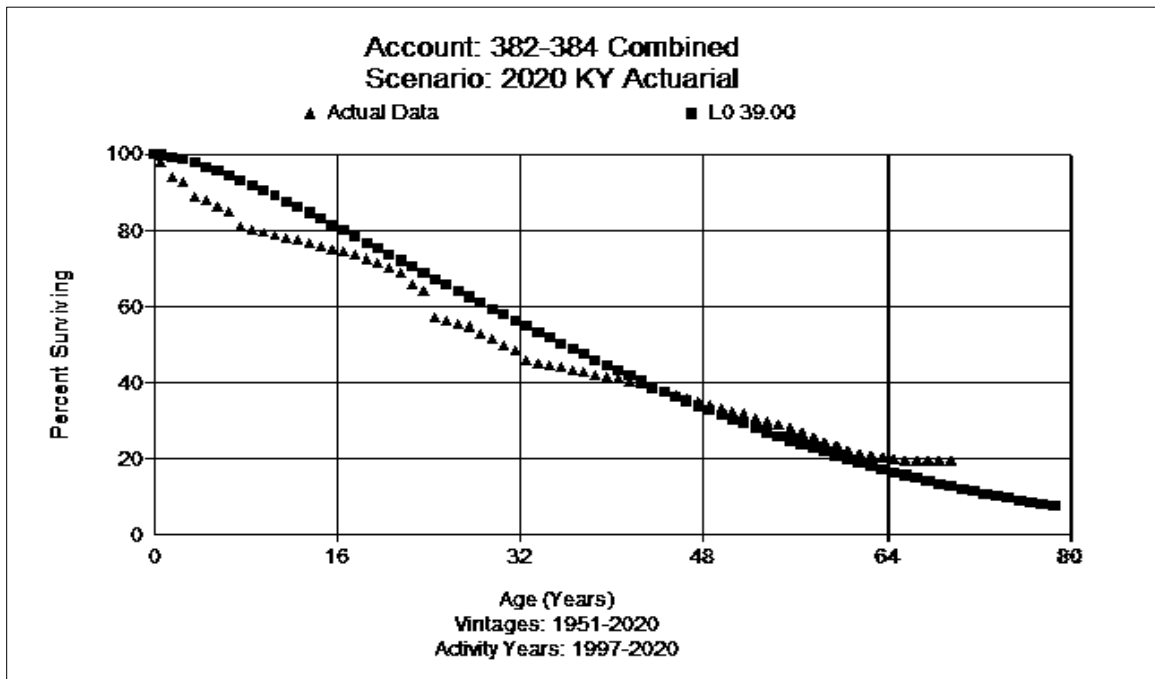


Account 384.00 House Regulator Installations (39 L0)

This account includes the cost of house regulators installations. There is approximately \$260 thousand in this account. The existing life is a 43 L1.

Discussions with Company personnel indicated the retirement of house regulator installations in the asset records has not historically been consistently done. The Company would expect the life of the meter installation, regulator, and regulator installation to be the same since the loops are now prefabricated (in the last 15 years) and if a regulator is replaced, the “stick” loop is rebuilt. The quality of regulators has decreased in more recent years (lighter material, more plastic parts, etc.). The life of regulators is expected to decrease over time. When the regulator is replaced, the loop will be replaced as well.

Due to the premanufactured meter loop, running a combined analysis is reasonable. The combined analysis indicates some early aged retirements occurring, which could be a result of the PRP. The analysis indicates a life range from 34-43 in the full and mid band analyses. Based on the implementation of the premanufactured meter loop, PRP, and the life analysis indications, this study recommends moving to 39 L0. A graph of the combined account’s observed life table and recommendation is shown below for the 39 L0.

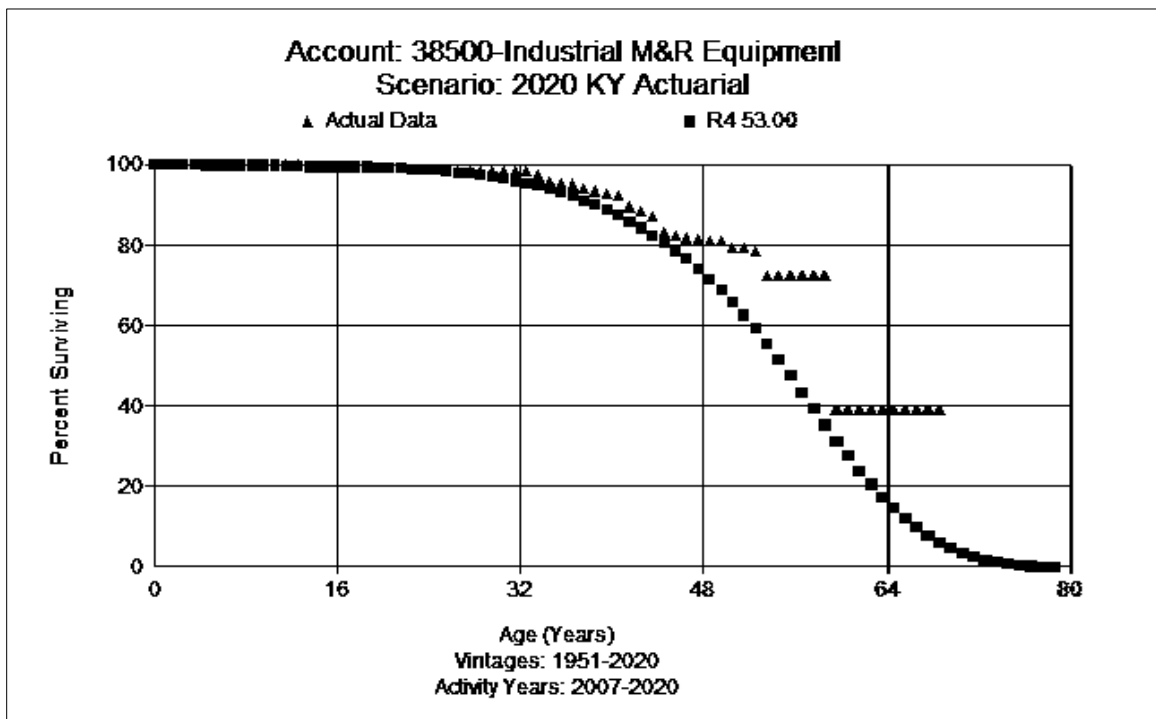


Account 385.00 Industrial M&R Equipment (53 R4)

This account includes the cost of regulator installations, regulator stations, relief valves, and pressure recorders for industrial customers. There is approximately \$5.3 million in this account. The existing life is a 53 R4.

Discussions with Company personnel indicated that this equipment is more expensive and heavy duty than other types of M&R stations due to its use with industrial customers. This equipment is tested on site more frequently and only replaced if it fails. Most meters would be turbine or rotary, which are more robustly built than residential meters. Several sites are targeted in 2021 for replacement. Over time, they would expect the life to start shortening as the focus increases on these assets. The existing 53 years is on the edge of what SMEs would consider operationally supportable and Company personnel believe a life around 45-years is more reasonable at some point in the future.

The actuarial analysis has some indication of a slightly longer life than existing. However, based on Company input and expectations, we recommend retention of the existing 53 R4. A graph of the account observed life table and recommendation is shown below for the 53 R4.



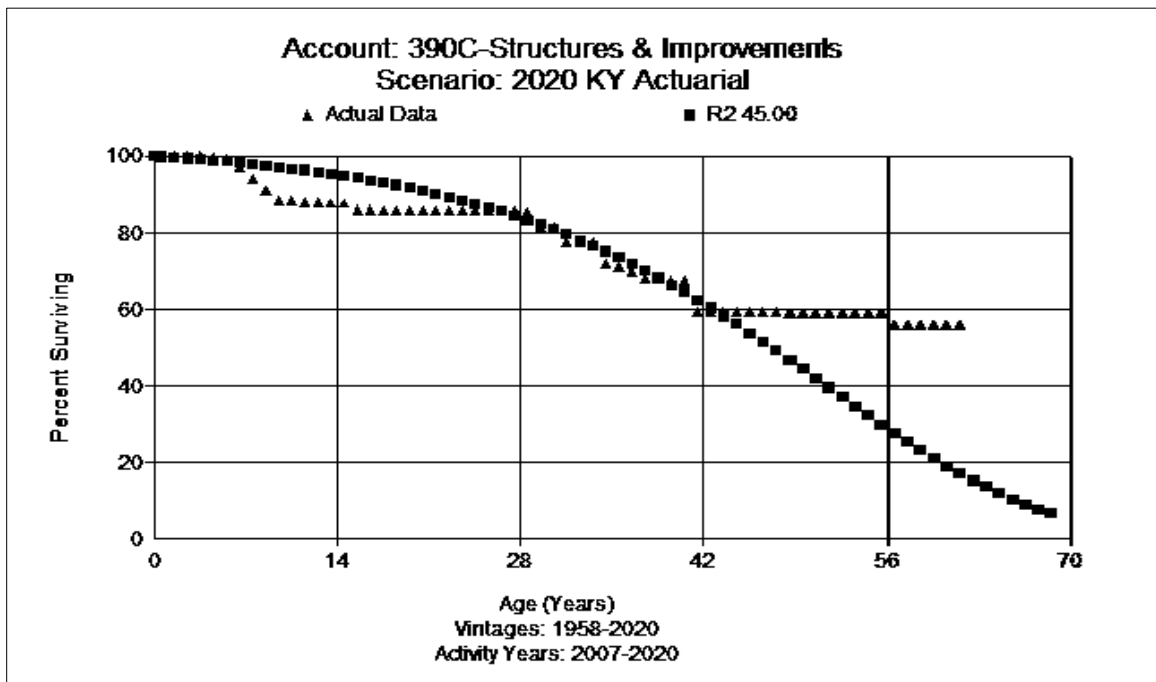
General Plant – FERC Accounts 390-399.08

Accounts 390.00 Structures and Improvements All (45 R2)

These accounts include the cost of buildings, roof, carpet, and other miscellaneous assets. Consistent with the prior study, all Account 390s, except 390.04 and 390.09, will be combined to calculate a depreciation rate to be applied to each account. There is approximately \$9.3 million for the combined accounts. The current life is 45 R2.

Discussions with Company personnel indicated that there is a 50/50 mix of owned to leased building, which could create mixed life indications. In the last 5-7 years, the Company has purchased 5-7 buildings. Some of these new buildings were built while others were pre-existing.

The life analysis indicates a good fit with the existing 45 R2 across the bands. Considering that the Company now owns some buildings (i.e., not all are being leased) and judgment, this study recommends retaining the 45-year life and the R2 dispersion for these accounts. A graph of the combined accounts' observed life table and recommendation is shown below for the 45 R2.



Account 390.04 Heating and Air Conditioning Equipment (25 R2)

This account includes the cost of heating and cooling equipment. This account was segregated from the other accounts. There is approximately \$13 thousand in this account. The current life is a 25 R2.

There was only one retirement in the actuarial database, which is not enough historical retirement activity for the segregated account for a meaningful life analysis. Based on type of assets in the account and judgment, this study recommends retaining the 25 R2 for this account. No graph is provided.

Account 390.09 Improvements - Leased (20 R3)

This account includes the cost of improvements to leased buildings. There is approximately \$1.2 million in this account. The current life is a 20 R3.

Leases are generally 20 years (with 2-5-year extensions on at least one). Discussions with Company personnel indicated that they would expect these assets to match up with the 20-year lease.

There is not enough historical retirement activity for a meaningful life analysis. Based on the current plans to own buildings and the lease term being 20 years with 2-5-year extensions, this study recommends retaining the existing 20 R3 for this account. No graph is provided.

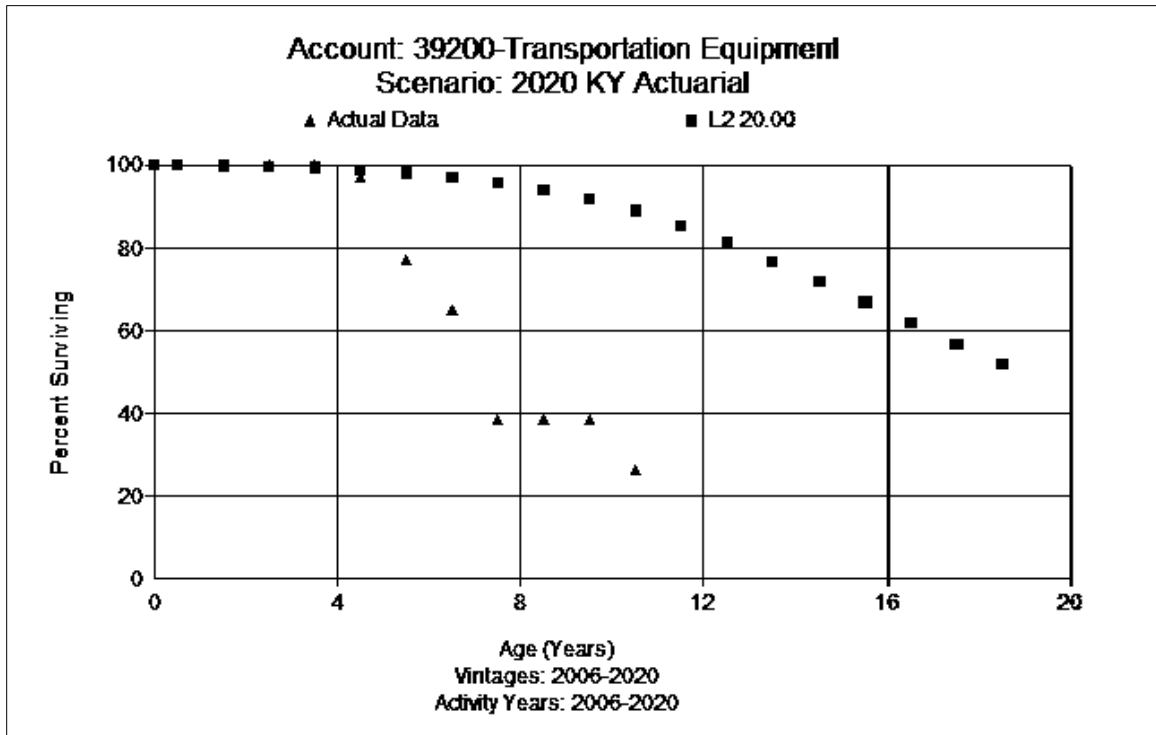
Account 392.00 Transportation Equipment All (20 L2)

This account consists of various types of transportation equipment such as cars, trucks, tractor, and trailers. There is approximately \$235 thousand in this account. The current parameter is 20 L4.

Discussions with Company personnel indicated that the account consists of ATVs, Mueller truck (to stop/plug lines), and some tractors, as well as trailers. Most equipment is now leased. The Company believes that the life for this type of equipment should be around 20 years on average.

The actuarial analysis indicated a life less than Company personnel expectations. This is most likely due to the prior history of a mix of autos and light

duty trucks, which are now leased. Based on input from the Company, the type of assets, and judgment, this study recommends moving to 20 L2, which is reflective of the current surviving assets, current policy, and expectations. A graph of the account observed life table and recommendation is shown below for the 20 L2.



General Plant – Amortized Accounts 391, 394, 397-399.08

Accounts 391.00 Office Furniture, Equipment All (20 SQ)

These accounts consist of miscellaneous office furniture such as desks, chairs, filing cabinets, tables, copiers, and other office equipment used for general utility service. There is approximately \$1.8 million in this account. The existing life is 20 SQ and is retained. No graph is provided.

Account 394.00 Tools, Shop, and Garage Equipment (16 SQ)

This account consists of various tools used in the shop and garages such as boring equipment, leak detectors, pipe locators, fusion, tapping, and plugging equipment. There is approximately \$4.8 million in this account. The existing life is 16 SQ, uses vintage group amortization, and is retained. No graph is provided.

Account 397.00 Communication Equipment All (15 SQ)

This account consists of all communication equipment including mobile and fixed radio systems along with telephone, telemetering, and other miscellaneous communication equipment. There is approximately \$425 thousand in this account. The existing life is 15 SQ, uses vintage group amortization, and is retained. No graph is provided.

Account 398.00 Miscellaneous Equipment (15 SQ)

This account consists of kitchen, audio/video equipment, television, and other miscellaneous equipment used in general utility service. There is approximately \$2.4 million in this account. The existing life is a 20 SQ and uses vintage group amortization.

Discussions with the Company indicated 20 years is too long for the various types of assets recorded in the account. The Company estimates 15 years would be a more reasonable life. This study recommends decreasing the life to 15 years and retaining the SQ dispersion. No graph is provided.

Account 399.01 Server Hardware (7 SQ)

This account consists of server hardware computer equipment. There is approximately \$36 thousand in this account. The existing life is 7 SQ and uses vintage group amortization.

Discussions with Company personnel confirmed the refresh policy, type of assets, and expectations remain the same. Therefore, this study recommends retaining the 7 SQ and vintage group amortization. No graph is provided.

Account 399.03 – Network Hardware (7 SQ)

This account consists of network hardware computer equipment. There is approximately \$135 thousand in this account. The existing life is 10 SQ and uses vintage group amortization.

Discussions with Company personnel indicated that the current life cycle for network hardware is similar to servers, which is around 7 years. This study recommends moving to a life of 7 years and retaining the SQ dispersion with vintage group amortization. No graph is provided.

Account 399.06 – PC Hardware (4 SQ)

This account consists of personal computer hardware, laptops, mobile data terminals (MDT), printers, monitors, and projectors. There is approximately \$671 thousand in this account. The existing life is 5 SQ and uses vintage group amortization.

Discussion with Company personnel indicated the Company is adhering to a 4-year refresh cycle. Therefore, this study recommends decreasing the life to 4 years and retaining the SQ dispersion with vintage group amortization. No graph is provided.

Account 399.08 Application Software (12 SQ)

This account consists of smaller software applications such as GIS software. The balance in this account is approximately \$66 thousand. The existing life is 12 SQ, uses vintage group amortization, and is retained. No graph is provided.

SALVAGE ANALYSIS

When a capital asset is retired, physically removed from service, and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset). Salvage and removal cost percentages are calculated by dividing the current cost of salvage or removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the original addition versus the retirement. For example, a Distribution asset in FERC Account 376.01 Steel Mains with a current installed cost of \$500 (2020) would have had an installed cost of \$16.28² in 1950. A removal cost of \$50 for the asset calculated (incorrectly) on current installed cost would only have a negative 10 percent removal cost (\$50/\$500). However, a correct removal cost calculation would show a negative 307 percent removal cost for that asset (\$50/\$16.28). Inflation from the time of installation of the asset until the time of its removal must be taken into account in the calculation of the removal cost percentage because the depreciation rate, which includes the removal cost percentage, will be applied to the original installed cost of assets.

The net salvage analysis uses the history of the individual accounts to estimate the future net salvage that Atmos Kentucky can expect in its operations. As a result, the analysis not only looks at the historical experience but also considers recent and expected changes in operations that could reasonably lead to different future expectations for net salvage than those that were experienced in the past. Generally, recent experience is more heavily weighted in making net salvage recommendations than experience older than 10 years.

²Using the Handy-Whitman Bulletin No. 192, G-2, line 44, \$16.28 = \$500 x 31/952.

Salvage Characteristics

For each account, data for retirements, gross salvage, and cost of removal were derived from 1996-2020. Moving averages, which remove timing differences between retirement and salvage and removal cost, were analyzed over periods varying from one to 19 years and were evaluated in making the net salvage recommendations for the study. However, for purposes of printing in this report, we have limited it to a period of 10 years in Appendix D. A discussion for each account provides the recommended net salvage factor, the existing net salvage factor if known, and any specific considerations given to support the recommendations.

Storage Plant – FERC Accounts 350.20 – 356.00

Account 350.20 Rights-of-Way (0%)

This account includes any salvage and removal cost related to rights of way used in connection with storage plant operations. The existing net salvage is zero percent. No net salvage is expected, so a zero percent net salvage is retained.

Accounts 351.00-351.04 Structures & Improvements, Compressor Structures, M&R Station Structures, and Other Structures (-5%)

These accounts include any salvage and removal cost related to structures and improvements, buildings, and fences used in connection with storage plant operations. The existing net salvage is negative five percent. Similar to the combined life analysis for these accounts, a combined net salvage analysis was performed. Some salvage was recorded due to retirement of a building and the sale of a garage door. This is not expected to reoccur. Overall cost of removal is expected to exceed any salvage in the future. This study recommends retention of the existing negative five percent net salvage.

Accounts 352.00, 352.01, 352.02 Wells, Well Construction, and Well Equipment (-30%)

These accounts include any salvage and removal cost related to wells, well construction, and well equipment used in connection with storage plant operations. The existing net salvage is negative 30 percent. The Company has approximately 49 wells across 5 storage fields. There have been several wells retired or abandoned. Based on discussions with the Company, the average cost to plug and abandon a well is around \$50,000. The recent experience suggests a negative net salvage of 100 percent or more. Since timing differences are known to occur, this study recommends retention of the negative 30 percent for all three accounts at this time.

Account 352.03 Cushion Gas (0%)

This account includes any salvage and removal cost related to cushion gas used in connection with storage plant operations. There has been no activity and is not expected to have any removal cost. This study retains the existing zero percent net salvage.

Account 352.10 Storage Leaseholds (0%)

This account includes any salvage and removal cost related to storage leaseholds used in connection with storage plant operations. There is no salvage or cost of removal recorded or expected. This study recommends retaining the approved zero percent net salvage for this account.

Account 352.11 Storage Rights (0%)

This account includes any salvage and removal cost related to storage rights used in connection with storage plant operations. The existing net salvage is zero percent and is retained.

Accounts 353.01 & 353.02 Storage Field and Tributary Lines (-5%)

These accounts include any salvage and removal cost related to field and tributary lines used in connection with storage plant operations. The analysis shows some high cost of removal relative to retirements. However, this high level is not expected going forward. Currently, the net salvage for these accounts is negative five percent and is retained.

Account 354.00 Compressor Station Equipment (-5%)

This account includes any salvage and removal cost related to compressor station equipment used in connection with storage plant operations. Currently, the net salvage is negative five percent. Retirements and cost of removal were recorded between 2008 and 2012. The most recent 10-year moving average is a negative seven percent. Based on the experience, some negative net salvage is expected. This study retains the existing negative five percent net salvage.

Account 355.00 Measuring and Regulating (-4%)

This account includes any salvage and removal cost related to measuring and regulating equipment used in connection with storage plant operations. The existing net salvage is negative four percent. There has been some activity with no salvage and some cost of removal. The most recent 10-year net salvage is zero percent, but expectations are that cost of removal could be incurred and would exceed any salvage. The life analysis for Accounts 355, 369, 378, and 379 were combined, and we would typically apply the net salvage on the same basis for consistency. However, we believe there is enough of a difference on the experience, and thus we have relied on Account 355 analysis separately. Therefore, this study recommends retaining the approved negative four percent net salvage for this account.

Account 356.00 Purification Equipment (-3%)

This account includes any salvage and removal cost related to purification equipment used in connection with storage plant operations. The existing net salvage is negative three percent. Although limited, some salvage and cost of removal has been recorded. The most recent 5-year moving average is a negative 44 percent and the 10-year is a negative 45 percent. Due to the limited experience, this study recommends retention of the existing negative three percent.

Transmission Plant – FERC Accounts 365.20 – 369.01

Account 365.20 Rights-of-Way (0%)

This account includes any salvage and removal cost related to rights of way used in connection with transmission operations. The existing net salvage is zero percent and is retained.

Account 366.00 M&R Station Structures All (-3%)

These accounts include any salvage and removal cost related to measuring and regulating station structures and other structures used in connection with transmission operations. The existing net salvage is negative three percent. The combined account analysis indicates some salvage and cost of removal recorded for these two accounts. The most recent 10-year moving average is a negative three percent. Based on the overall analysis indications and expectations that cost of removal will exceed any salvage, this study recommends retaining a negative three percent net salvage for these accounts.

Account 367.00 Mains – Cathodic Protection (0%)

This account includes any salvage and removal cost related to cathodic protection mains used in connection with transmission operations. There has been some cost of removal recorded but it is minimal. Currently the net salvage for this account is zero percent and is retained.

Account 367.01 Mains – Steel (-25%)

This account includes any salvage and removal cost related to steel mains used in connection with transmission operations. Currently, the net salvage for this account is negative 20 percent. The current analysis indicates an increase in cost of removal being recorded. Some timing differences could be impacting the net salvage indications. The most recent 5-year and 10-year average is a negative 48 percent and negative 42 percent, respectively. This study recommends moving toward these indications by moving to a negative 25 percent net salvage at this time.

Account 367.03 Mains – Anodes (0%)

This account would include any salvage or cost of removal related to anodes. Due to the nature of these assets, no salvage or cost of removal is expected so the existing net salvage is zero percent and is retained.

Account 369.00 M&R Station Equipment All (-15%)

These accounts include any salvage and removal cost related to measuring and regulating station equipment used in connection with transmission operations. The existing net salvage for these accounts is negative 15 percent. Using the combined analysis, overall indications suggest there is no salvage and some cost of removal will be incurred. The current 5-year and 10-year moving average is a negative 90 percent and a negative eight percent, respectively. Due to the variation in indications for these accounts individually and the indications in the combined measuring and regulating analysis, this study recommends retaining the negative 15 percent net salvage at this time.

Distribution Plant – FERC Accounts 374.02-387

Account 374.02 Land Rights (0%)

This account includes any salvage and removal cost related to land rights used in connection with distribution operations. Existing net salvage is zero percent. Some salvage was recorded in 2008 but is not expected to occur in the future. This study recommends retaining the zero percent net salvage for this account.

Account 375.00 Structures & Improvements All (-10%)

These accounts consist of any salvage and removal cost related to buildings, border station and regulating station structures, fences, and other miscellaneous related assets used in connection with distribution operations. The existing net salvage is negative 10 percent. The combined analysis indicates no salvage and some cost of removal being incurred. The most recent moving average in the 5-year and 10-year is zero percent and negative 93 percent, respectively. The 10-year indication is not expected in the future. Therefore, this study recommends retaining the existing negative 10 percent net salvage for this account.

Account 376.00 Mains - Cathodic Protected (-3%)

This account consists of any salvage and removal cost related to cathodic protected mains. The existing net salvage is zero percent. Very little salvage has been recorded historically and none recently. Cost of removal has been recorded in the past and continues. The most recent 5-year and 10-year moving average is a negative three percent for both. This study recommends moving to a negative three percent net salvage for this account.

Account 376.01 Mains - Steel (-10%)

This account consists of any salvage and removal cost related to steel mains. The existing net salvage is negative five percent based on a combined analysis of Account 376.01 and 376.02. The most recent combined 5-year and 10-year average is negative 102 percent and a negative 64 percent, respectively. Based on the combined analysis, the existing, and judgment, this study recommends moving incrementally to a negative 10 percent net salvage for both steel and plastic mains at this time.

Account 376.02 Mains - Plastic (-10%)

This account consists of any salvage and removal cost related to plastic mains. The existing net salvage is negative five percent based on a combined analysis of Account 376.01 and 376.02. The combined analysis most recent 5-year and 10-year average is negative 102 percent and a negative 64 percent, respectively. Based on the combined analysis, the existing, and judgment, this study recommends moving incrementally to a negative 10 percent net salvage for both steel and plastic mains at this time.

Account 376.03 Mains - Anodes (0%)

Consistent with the prior study, there has been no salvage or cost of removal recorded and none is expected. This study recommends retention of the existing zero percent net salvage.

Account 376.04 Mains - Clamps (0%)

Consistent with the prior study, there has been no salvage or cost of removal recorded and none is expected. This study recommends retention of the existing zero percent net salvage.

Account 378.00 M&R Station Equipment (-15%)

This account includes any salvage and removal cost related to measuring equipment, regulator station, and valves used in distribution operations. The existing net salvage is negative 15 percent. Consistent with the life analysis, a combined analysis was run for all measuring and regulating equipment (Accounts 355, 369, 378, and 379). The most recent 5-year and 10-yr moving average is a negative 64 percent and negative 57 percent, respectively. The analysis indications are being impacted by 2018-2020 cost of removal. Timing differences are known to occur, so considering all the factors, this study recommends retention of the existing negative 15 percent at this time.

Account 379.00 M&R – City Gate Equipment All (-15%)

These accounts include any salvage and removal cost related to station equipment used in measuring and regulating gas at the city gate. The existing net salvage is negative 15 percent. Consistent with the life analysis, a combined analysis was run for all measuring and regulating equipment (Accounts 355, 369, 378, and 379). The most recent 5-year and 10-yr moving average is a negative 64 percent and negative 57 percent, respectively. The analysis indications are being impacted by 2018-2020 cost of removal. Timing differences are known to occur, so considering all the factors, this study recommends retention of the existing negative 15 percent at this time.

Account 380.00 Services (-18%)

This account includes any salvage and removal cost related to all types of services related to distribution operations. The existing net salvage is negative 18 percent. The most recent 5-year and 10-year moving average is a negative 17 percent and negative 26 percent net salvage, respectively. Considering the analysis indications, the existing, and judgment, this study recommends retaining the negative 18 percent net salvage at this time.

Account 381.00 Meters (-7%)

This account includes any salvage and removal cost related to meters. The existing net salvage is negative 11 percent. Discussions with Company personnel indicated meters are separate from the meter loop in life and net salvage, so it has been analyzed separately. The current analysis indicates the most recent five-year moving average is negative 8 percent and the 10-year average is a negative 11 percent. Considering the singular account analysis indications, with reliance on the most recent six-year average, future expectations, and judgment, this study recommends moving to a negative seven percent net salvage at this time.

Account 382.00 Meter Installations (-35%)

This account includes any salvage and removal cost related to meter installations. The existing net salvage is negative 35 percent. Individually, this account has very high negative net salvage, but based on discussions with Company personnel this account is more appropriately grouped with house regulators and house regulator installations due to how the meter loop is treated. The combined (382-384) analysis for the most recent 5-year and 10-year moving average is a negative 32 percent and negative 34 percent, respectively, which is very close to the current approved net salvage. The retirements recorded in 2019 are skewing the results. Timing differences are known to occur. Considering the handling of the meter loop, the combined analysis, timing differences, and judgment, this study recommends retaining the negative 35 percent net salvage at this time for Accounts 382, 383, and 384.

Account 383.00 House Regulators (-35%)

This account includes any salvage and removal cost related to house regulators. The existing net salvage is negative 35 percent. A combined analysis was performed and used for Accounts 382, 383, and 384. The combined (382-384) analysis for the most recent 5-year and 10-year moving average is a negative 32 percent and negative 34 percent, respectively, which is very close to the current

approved net salvage. The retirements recorded in 2019 are skewing the results. Timing differences are known to occur. Considering the handling of the meter loop, the combined analysis, timing differences, and judgment, this study recommends retaining the negative 35 percent net salvage at this time for Accounts 382, 383, and 384.

Account 384.00 House Regulator Installations (-35%)

This account includes any salvage and removal cost related to house regulator installations. The existing net salvage is negative 35 percent. The combined (382-384) analysis for the most recent 5-year and 10-year moving average is a negative 32 percent and negative 34 percent, respectively, which is very close to the current approved net salvage. The retirements recorded in 2019 are skewing the results. Timing differences are known to occur. Considering the handling of the meter loop, the combined analysis, timing differences, and judgment, this study recommends retaining the negative 35 percent net salvage at this time for Accounts 382, 383, and 384.

Account 385.00 Industrial M&R (-8%)

This account includes any salvage and removal cost related to meters, regulator installations, regulator stations, valves, and pressure recorders for industrial customers. The existing net salvage is negative eight percent. 2012 is much more negative, and 2014 was positive but may be the result of timing differences. There are some retirements in 2020 but none between 2016 and 2019. The most recent 5-year and 10-year moving average is zero and a negative 9 percent. Due to the variability in these indications, this study recommends retention of the existing negative 8 percent net salvage.

General Plant – FERC Accounts 390-399.08

Account 390.00 Structures and Improvements All (-10%)

These accounts include the gross salvage and cost of removal for costs of structures and improvements used for utility service. The existing net salvage is negative 10 percent. The combined analysis indicates that no retirements, salvage, or cost of removal have been recorded since 2015, which indicates less than a negative one percent in the most recent 10-year average. The expectations are that cost of removal will always exceed salvage at end of life. This study recommends retaining a negative 10 percent net salvage for these accounts at this time.

Account 390.04 Air Conditioning Equipment (-10%)

This account includes the gross salvage and cost of removal for air conditioning equipment. The existing net salvage is negative 10 percent. Some salvage was recorded in 2008 but is not likely to reoccur, and cost of removal is expected to exceed any salvage. This study recommends retaining a negative 10 percent net salvage at this time.

Account 390.09 Improvements – Leased (0%)

This account includes the gross salvage and cost of removal for costs of improvements to leased structures used for utility service. The existing net salvage is zero percent. Some salvage was recorded in 2008 but is not likely to reoccur, and cost of removal has now exceeded any salvage historically. However, there is a zero percent indicated in the most recent moving averages and therefore this study recommends retaining zero percent net salvage at this time.

Account 391.00 Office Furniture & Equipment All (0%)

These accounts include the gross salvage and cost of removal for office furniture, equipment, and office machines used for utility service. The existing net salvage is zero percent. No salvage or cost of removal is expected, and none has been recorded since 2013. This study recommends retaining zero percent net salvage at this time.

Account 392.00 Transportation Equipment All (10%)

This account consists of gross salvage and cost of removal for cars, trucks, trailers, and other transportation equipment. All existing transportation assets have been moved to this account. The existing net salvage is 10 percent. Salvage is expected to exceed any cost of removal. Overall, the analysis indicates a move downward to zero, but this study recommends retention of the existing positive 10 percent based on future expectations.

Account 394.00 Tools, Shop, and Garage Equipment (0%)

This account includes the gross salvage and cost of removal for tools, shop, and garage equipment used for utility service. The existing net salvage is zero percent. The most recent moving averages are both positive and negative. Overall, a zero percent net salvage is expected at end of life. This study recommends retaining a zero percent net salvage for this account at this time.

Accounts 397.00 Communication Equipment (0%)

This account includes the gross salvage and cost of removal for telephone, telemetry, and other communication-type equipment. The existing net salvage is zero percent. Typically, these assets do not produce any gross salvage or removal cost at retirement. This study recommends retaining zero percent net salvage for this account.

Account 398.00 Miscellaneous Equipment (0%)

This account includes the gross salvage and cost or removal for miscellaneous equipment. The existing net salvage is zero percent. Small negative net salvage is indicated, but typically, these assets will not produce any gross salvage or removal cost at end of life. This study recommends retaining zero percent net salvage for this account.

Account 399.01 Server Hardware (0%)

This account consists of gross salvage and cost of removal for server hardware computer equipment. The existing net salvage is zero percent. No salvage or cost of removal has been recorded and none is expected. This study recommends retaining zero percent net salvage for this account.

Account 399.03 Network Hardware (0%)

This account consists of gross salvage and cost of removal for network hardware computer equipment. The existing net salvage is zero percent. Typically, these assets will not produce any gross salvage or removal cost at the end of life. This study recommends retaining zero percent net salvage for this account.

Account 399.06 PC Hardware (0%)

This account consists of gross salvage and cost of removal for personal computer hardware, laptop, printers, monitors, and projectors. The existing net salvage is zero percent. A small negative net salvage is indicated in the most recent 10-year moving average. However, typically these assets do not produce any gross salvage or removal cost at the end of life. This study recommends retaining a zero percent net salvage for this account.

Account 399.08 Application Software (0%)

This account consists of gross salvage and cost of removal for large application software. The existing net salvage is zero percent. Typically, these assets do not produce any gross salvage or removal cost, and none has been recorded. This study recommends retaining zero percent net salvage for this account.

APPENDIX A - Comparison of Depreciation Rates

Atmos Energy Corporation - Kentucky Properties
Comparison of Depreciation Expense
Existing versus Proposed Depreciation Accrual Rates
As of September 30, 2020

Account (a)	Description (b)	Plant Balance (c)	Existing		Proposed		Change in Depreciation Expense (h)
			Annual Accrual Rate (d)	Annual Accrual (e)	Annual Accrual Rate (f)	Annual Accrual (g)	
STORAGE PLANT							
35020	Rights-Of-Way	\$ 4,682	0.36%	\$ 17	0.68%	\$ 32	\$ 15
35100	Structures & Improvements	17,916	1.60%	287	1.64%	295	8
35102	Compressor Station Equipment	153,261	1.18%	1,808	1.37%	2,101	292
35103	M&R Station Structures	23,138	0.79%	183	1.10%	255	72
35104	Other Structures	137,443	1.20%	1,649	1.38%	1,900	251
35200	Wells	9,083,126	1.90%	172,579	1.91%	173,094	515
35201	Well Construction	1,699,999	1.42%	24,140	1.60%	27,204	3,064
35202	Well Equipment	449,309	1.09%	4,897	1.38%	6,203	1,305
35203	Cushion Gas Grp	1,694,833	1.36%	23,050	1.40%	23,738	688
35210	Storage Leaseholds	178,530	0.15%	268	0.56%	996	728
35211	Storage Rights	54,614	0.78%	426	1.02%	558	132
35301	Storage Field Lines	175,350	1.12%	1,964	1.26%	2,212	248
35302	Storage Tributary Lines	209,319	1.12%	2,344	1.26%	2,640	296
35400	Compressor Station Equipment	923,446	1.64%	15,145	1.71%	15,807	662
35500	M&R Equipment	273,084	1.71%	4,670	1.87%	5,112	443
35600	Purification Equipment	829,030	1.95%	16,166	2.50%	20,739	4,573
	Total Storage	15,907,080	1.69%	269,593	1.78%	282,886	13,293
TRANSMISSION PLANT							
36520	Rights-Of-Way	867,772	0.74%	6,422	0.85%	7,340	919
36600	M&R Station Structures All	109,828	0.71%	780	1.13%	1,237	457
36700	Mains - Cathodic Protection	47,233	3.28%	1,549	3.13%	1,478	(71)
36701	Mains - Steel	27,828,361	1.16%	322,809	1.38%	383,873	61,064

Atmos Energy Corporation - Kentucky Properties
Comparison of Depreciation Expense
Existing versus Proposed Depreciation Accrual Rates
As of September 30, 2020

Account	Description	Plant Balance	Existing		Proposed		Change in Depreciation Expense
			Annual Accrual Rate	Annual Accrual	Annual Accrual Rate	Annual Accrual	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
36703	Mains - Anodes	51,177	5.00%	2,559	5.00%	2,559	-
36900	M&R Station Equipment All	4,269,087	1.25%	53,364	1.79%	76,328	22,965
	Total Transmission	33,173,458	1.17%	387,482	1.43%	472,815	85,333
DISTRIBUTION PLANT							
37402	Land Rights	3,561,926	1.29%	45,949	1.31%	46,604	655
37500	Structures & Improvements All	486,255	1.25%	6,078	1.44%	7,003	924
37600	Mains - Cathodic Protection	2,897,551	3.42%	99,096	4.66%	134,930	35,834
37601	Mains - Steel	207,894,564	1.43%	2,972,892	1.54%	3,208,301	235,409
37602	Mains - Plastic	171,178,445	1.43%	2,447,852	1.54%	2,641,685	193,833
37603	Mains - Anodes	3,027,470	5.00%	151,374	5.56%	168,327	16,954
37604	Mains - Leak Clamps	10,851,757	5.00%	542,588	5.00%	542,588	-
37800	Measuring & Regulating Equipment	22,600,764	2.10%	474,616	2.24%	507,347	32,731
37900	M&R Equipment - City Gate All	6,771,507	1.99%	134,753	2.17%	146,672	11,919
38000	Services	159,637,750	2.25%	3,591,849	2.48%	3,964,922	373,073
38100	Meters	45,804,435	4.54%	2,079,521	4.85%	2,220,344	140,822
38200	Meter Installations	56,604,472	2.69%	1,522,660	3.28%	1,855,225	332,564
38300	House Regulators	4,029,567	2.76%	111,216	3.14%	126,653	15,437
38400	House Regulator Installations	259,584	2.44%	6,334	3.28%	8,503	2,170
38500	Industrial M&R Equipment	5,268,225	1.38%	72,702	1.70%	89,775	17,073
	Total Distribution	700,874,274	2.03%	14,259,480	2.24%	15,668,877	1,409,397
GENERAL PLANT - DEPRECIATED							
39000	Structures & Improvements All	9,321,968	2.49%	232,117	2.43%	226,846	(5,271)
39004	Air Conditioning Equipment	12,955	5.01%	649	4.27%	553	(96)
39009	Improvements - Leased	1,246,194	12.37%	154,154	3.13%	39,033	(115,121)
39200	Transportation Equipment All	234,782	4.70%	11,035	4.45%	10,451	(583)
	Total General Depreciated	10,815,899	3.68%	397,955	2.56%	276,883	(121,072)
	Total Depreciated Plant	760,770,711	2.01%	15,314,510	2.20%	16,701,461	1,386,951

Atmos Energy Corporation - Kentucky Properties
Comparison of Depreciation Expense
Existing versus Proposed Depreciation Accrual Rates
As of September 30, 2020

Account (a)	Description (b)	Plant Balance (c)	Existing		Proposed		Change in Depreciation Expense [h]
			Annual Accrual Rate (d)	Annual Accrual (e)	Annual Accrual Rate [f]	Annual Accrual [g]	
GENERAL PLANT - AMORTIZED							
39100	Office Furniture And Equipment All	1,753,373	5.00%	87,669	5.00%	87,669	-
39400	Tools Shop And Garage	4,782,663	6.25%	298,916	6.25%	298,916	-
39700	Communication Equipment All	425,326	6.67%	28,369	6.67%	28,369	-
39800	Miscellaneous Equipment	2,354,615	5.00%	117,731	6.67%	157,053	39,322
39901	Servers Hardware	35,815	14.29%	5,118	14.29%	5,118	-
39903	Network Hardware	134,599	10.00%	13,460	14.29%	19,234	5,774
39906	PC Hardware	671,474	20.00%	134,295	25.00%	167,868	33,574
39908	Application Software	65,606	8.33%	5,465	8.33%	5,465	-
	Total General Amortized	10,223,470	6.76%	691,023	7.53%	769,693	78,670
	Total General	21,039,369	5.18%	1,088,978	4.97%	1,046,576	(42,402)
	TOTAL PLANT IN STUDY	\$ 770,994,181	2.08%	\$ 16,005,533	2.27%	\$ 17,471,154	\$ 1,465,621

APPENDIX B - Calculation of Average Life Group Depreciation Rates

**ATMOS ENERGY - KENTUCKY PROPERTIES
COMPUTATION OF DEPRECIATION ACCRUAL RATE
AT SEPTEMBER 30, 2020**

<u>Account</u> (a)	<u>Description</u> (b)	<u>Plant In Service</u> (c)	<u>Allocated Book Reserve</u> (d)	<u>Net Salvage %</u> (e)	<u>Net Salvage Amount</u> (f)	<u>Unaccrued Balance</u> (g)	<u>Remaining Life</u> (h)	<u>Annual Accrual Amount</u> (i)	<u>Annual Accrual Rate</u> (j)
STORAGE PLANT									
35020	Rights-Of-Way	\$ 4,682	\$ 4,148	0%	\$ -	\$ 533	16.69	\$ 32	0.68%
35100	Structures & Improvements	17,916	6,442	-5%	(896)	12,370	41.97	295	1.64%
35102	Compressor Station Equipment	153,261	111,535	-5%	(7,663)	49,390	23.51	2,101	1.37%
35103	M&R Station Structures	23,138	20,115	-5%	(1,157)	4,180	16.41	255	1.10%
35104	Other Structures	137,443	98,787	-5%	(6,872)	45,528	23.96	1,900	1.38%
35200	Wells	9,083,126	1,524,481	-30%	(2,724,938)	10,283,582	59.41	173,094	1.91%
35201	Well Construction	1,699,999	1,401,475	-30%	(510,000)	808,523	29.72	27,204	1.60%
35202	Well Equipment	449,309	448,508	-30%	(134,793)	135,594	21.86	6,203	1.38%
35203	Cushion Gas Grp	1,694,833	591,019	0%	-	1,103,814	46.50	23,738	1.40%
35210	Storage Leaseholds	178,530	166,352	0%	-	12,178	12.22	996	0.56%
35211	Storage Rights	54,614	43,132	0%	-	11,482	20.57	558	1.02%
353	All Storage Field & Tributary Lines	384,669	245,049	-5%	(19,233)	158,854	32.74	4,852	1.26%
35400	Compressor Station Equipment	923,446	470,001	-5%	(46,172)	499,617	31.61	15,807	1.71%
35500	M&R Equipment	273,084	147,979	-5%	(13,654)	138,760	27.14	5,112	1.87%
35600	Purification Equipment	829,030	221,112	-4%	(33,161)	641,079	30.91	20,739	2.50%
	Total Storage	<u>15,907,080</u>	<u>5,500,136</u>		<u>(3,498,539)</u>	<u>13,905,483</u>		<u>282,886</u>	<u>1.78%</u>
TRANSMISSION PLANT									
36520	Rights-Of-Way	867,772	548,891	0%	-	318,881	43.44	7,340	0.85%
36600	M&R Station Structures All	109,828	77,373	-3%	(3,295)	35,750	28.91	1,237	1.13%
36700	Mains - Cathodic Protection	47,233	23,502	0%	-	23,731	16.06	1,478	3.13%
36701	Mains - Steel	27,828,361	16,279,602	-25%	(6,957,090)	18,505,849	48.21	383,873	1.38%
36703	Mains - Anodes	51,177	42,947	0%	-	8,230	3.22	2,559	5.00%
36900	M&R Station Equipment All	4,269,087	2,263,448	-15%	(640,363)	2,646,002	34.67	76,328	1.79%
	Total Transmission	<u>33,173,458</u>	<u>19,235,762</u>		<u>(7,600,748)</u>	<u>21,538,444</u>		<u>472,815</u>	<u>1.43%</u>
DISTRIBUTION PLANT									
37402	Land Rights	3,561,926	341,636	0%	-	3,220,290	69.10	46,604	1.31%
37500	Structures & Improvements All	486,255	249,713	-10%	(48,625)	285,168	40.72	7,003	1.44%
37600	Mains - Cathodic Protection	2,897,551	1,107,038	-3%	(86,927)	1,877,440	13.91	134,930	4.66%
37601-02	Mains - Steel & Plastic	379,073,009	38,865,886	-10%	(37,907,301)	378,114,424	64.64	5,849,986	1.54%
37603	Mains - Anodes	3,027,470	1,839,690	0%	-	1,187,780	7.06	168,193	5.56%
37604	Mains - Leak Clamps	10,851,757	7,468,522	0%	-	3,383,235	6.24	542,588	5.00%

**ATMOS ENERGY - KENTUCKY PROPERTIES
COMPUTATION OF DEPRECIATION ACCRUAL RATE
AT SEPTEMBER 30, 2020**

<u>Account</u>	<u>Description</u>	<u>Plant In Service</u>	<u>Allocated Book Reserve</u>	<u>Net Salvage %</u>	<u>Net Salvage Amount</u>	<u>Unaccrued Balance</u>	<u>Remaining Life</u>	<u>Annual Accrual Amount</u>	<u>Annual Accrual Rate</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
37800	Measuring & Regulating Equipment	22,600,764	3,128,068	-15%	(3,390,115)	22,862,811	45.06	507,347	2.24%
37900	M&R Equipment - City Gate All	6,771,507	1,994,539	-15%	(1,015,726)	5,792,695	39.49	146,672	2.17%
38000	Services	159,637,750	44,624,809	-18%	(28,734,795)	143,747,736	36.25	3,964,922	2.48%
38100	Meters	45,804,435	17,933,603	-7%	(3,206,310)	31,077,143	14.00	2,220,344	4.85%
38200	Meter Installations	56,604,472	18,194,681	-35%	(19,811,565)	58,221,356	31.38	1,855,225	3.28%
38300	House Regulators	4,029,567	1,961,597	-35%	(1,410,349)	3,478,318	27.46	126,653	3.14%
38400	House Regulator Installations	259,584	92,060	-35%	(90,854)	258,378	30.39	8,503	3.28%
38500	Industrial M&R Equipment	5,268,225	2,967,139	-8%	(421,458)	2,722,544	30.33	89,775	1.70%
	Total Distribution	<u>700,874,274</u>	<u>140,768,981</u>		<u>(96,124,025)</u>	<u>656,229,318</u>		<u>15,668,742</u>	<u>2.24%</u>
<u>GENERAL PLANT DEPRECIATED</u>									
39000	Structures & Improvements All	9,321,968	1,497,034	-10%	(932,197)	8,757,131	38.60	226,846	2.43%
39004	Air Conditioning Equipment	12,955	7,746	-10%	(1,295)	6,504	11.77	553	4.27%
39009	Improvements - Leased	1,246,194	1,193,336	0%	-	52,858	1.35	39,033	3.13%
39200	Transportation Equipment All	234,782	61,679	10%	23,478	149,625	14.32	10,451	4.45%
	Total General Depreciated	<u>10,815,899</u>	<u>2,759,795</u>		<u>(910,014)</u>	<u>8,966,118</u>		<u>276,883</u>	<u>2.56%</u>
	Total Study Depreciated	<u>\$ 760,770,711</u>	<u>\$ 168,264,675</u>		<u>\$ (108,133,326)</u>	<u>\$ 700,639,362</u>		<u>\$ 16,701,326</u>	<u>2.20%</u>

**ATMOS ENERGY - KENTUCKY PROPERTIES
COMPUTATION OF AMORTIZATION ACCRUAL RATE
AT SEPTEMBER 30, 2020**

<u>Account</u>	<u>Description</u>	<u>Plant Balance</u>	<u>Allocated Reserve</u>	<u>Reserve 09/30/2020</u>	<u>Reserve (Deficit)/Surplus</u>	<u>Greater than ASL</u>
<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>[f]</u>	<u>[g]</u>
GENERAL PLANT - AMORTIZED						
39100	Office Furniture And Equipment All	\$ 1,753,373	\$ 998,974	\$ 998,974	0.00	\$ -
39400	Tools Shop And Garage	4,782,663	1,465,370	1,465,370	0.00	-
39700	Communication Equipment All	425,326	214,661	214,661	0.00	-
39800	Miscellaneous Equipment	3,889,123	3,021,205	3,021,205	0.00	1,534,509
39901	Servers Hardware	35,815	18,958	18,958	0.00	-
39903	Network Hardware	134,599	113,564	113,564	0.00	-
39906	PC Hardware	968,138	562,903	562,903	0.00	296,664
39908	Application Software	65,606	51,938	51,938	0.00	-
	Total General Amortized	<u>12,054,642</u>	<u>6,447,574</u>	<u>6,447,574</u>	<u>-</u>	<u>1,831,172</u>
After Retirements of Assets With Age > Average Service Life						
<u>Account</u>	<u>Description</u>	<u>Plant Balance</u>	<u>Allocated Reserve</u>	<u>Amortization Life</u>	<u>Annual Amortization Amount</u>	<u>Annual Amortization %</u>
3910C	Office Furniture And Equipment All	1,753,373	998,974	20	87,669	5.00%
39400	Tools Shop And Garage	4,782,663	1,465,370	16	298,916	6.25%
39700	Communication Equipment All	425,326	214,661	15	28,355	6.67%
39800	Miscellaneous Equipment	2,354,615	1,486,697	15	156,974	6.67%
39901	Servers Hardware	35,815	18,958	7	5,116	14.29%
39903	Network Hardware	134,599	113,564	7	19,228	14.29%
39906	PC Hardware	671,474	266,239	4	167,868	25.00%
39908	Application Software	65,606	51,938	12	5,467	8.33%
	Total General Amortized After Ret	<u>10,223,470</u>	<u>4,616,401</u>		<u>769,595</u>	<u>7.53%</u>
	AR 15 Retirements > ASL	<u>1,831,172.47</u>	<u>1,831,172.47</u>			
	Total Study Depreciated and Amortized	<u>\$ 770,994,181</u>	<u>\$ 172,881,076</u>	<u>\$ 17,470,921</u>		

APPENDIX C – Comparison of Mortality Characteristics

ATMOS ENERGY - KENTUCKY
Depreciation Study as of September 30, 2020
Comparison of Mortality Characteristics

Account	Description	Approved Per Final Order #2018-00281					Study Proposed Parameters 2020				
		ASL	Iowa Curve	Gross Salvage	COR	Net Salvage	ASL	Iowa Curve	Gross Salvage	COR	Net Salvage
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Storage Plant											
35020	Rights-Of-Way	75	R5	0%	0%	0%	75	R5	0%	0%	0%
35100	Structures & Improvements	60	R5	0%	5%	-5%	60	R5	0%	5%	-5%
35102	Compressor Station Equipment	60	R5	0%	5%	-5%	60	R5	0%	5%	-5%
35103	M&R Station Structures	60	R5	0%	5%	-5%	60	R5	0%	5%	-5%
35104	Other Structures	60	R5	0%	5%	-5%	60	R5	0%	5%	-5%
35200	Wells	67	S5	0%	30%	-30%	67	S5	0%	30%	-30%
35201	Well Construction	67	S5	0%	30%	-30%	67	S5	0%	30%	-30%
35202	Well Equipment	67	S5	0%	30%	-30%	67	S5	0%	30%	-30%
35203	Cushion Gas Grp	67	S5	0%	0%	0%	67	S5	0%	0%	0%
35210	Storage Leaseholds	67	S5	0%	0%	0%	67	S5	0%	0%	0%
35211	Storage Rights	67	S5	0%	0%	0%	67	S5	0%	0%	0%
35301	Storage Field Lines	70	R1.5	0%	5%	-5%	70	R1.5	0%	5%	-5%
35302	Storage Tributary Lines	70	R1.5	0%	5%	-5%	70	R1.5	0%	5%	-5%
35400	Compressor Station Equipment	54	R3	0%	5%	-5%	55	R3	0%	5%	-5%
35500	M&R Equipment	50	R1.5	0%	4%	-4%	50	R1.5	0%	4%	-4%
35600	Purification Equipment	46	R5	0%	3%	-3%	40	R4	0%	3%	-3%
Transmission Plant											
36520	Rights-Of-Way	75	R5	0%	0%	0%	75	R5	0%	0%	0%
36600	M&R Station Structures All	58	R4	0%	3%	-3%	58	R4	0%	3%	-3%
36700	Mains - Cathodic Protection	25	R4	0%	0%	0%	24	S3	0%	0%	0%
36701	Mains - Steel	70	R1.5	0%	20%	-20%	70	R1.5	0%	25%	-25%
36703	Mains - Anodes	20	SQ	0%	0%	0%	20	SQ	0%	0%	0%
36900	M&R Station Equipment All	50	R1.5	0%	15%	-15%	50	R1.5	0%	15%	-15%
Distribution Plant											
37402	Land Rights	75	R5	0%	0%	0%	75	R5	0%	0%	0%
37500	Structures & Improvements All	66	R3	0%	10%	-10%	66	R4	0%	10%	-10%

ATMOS ENERGY - KENTUCKY
Depreciation Study as of September 30, 2020
Comparison of Mortality Characteristics

Account	Description	Approved Per Final Order #2018-00281					Study Proposed Parameters 2020				
		ASL	Iowa Curve	Gross Salvage	COR	Net Salvage	ASL	Iowa Curve	Gross Salvage	COR	Net Salvage
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
37600	Mains - Cathodic Protection	25	R4	0%	0%	0%	20	R3	0%	3%	-3%
37601	Mains - Steel	70	L0	0%	5%	-5%	70	L0	0%	10%	-10%
37602	Mains - Plastic	70	L0	0%	5%	-5%	70	L0	0%	10%	-10%
37603	Mains - Anodes	20	SQ	0%	0%	0%	18	SQ	0%	0%	0%
37604	Mains - Clamps	20	SQ	0%	0%	0%	20	SQ	0%	0%	0%
37800	M&R Station Equipment-General	50	R1.5	0%	15%	-15%	50	R1.5	0%	15%	-15%
37900	M&R Station Equipment-City Gate All	50	R1.5	0%	15%	-15%	50	R1.5	0%	15%	-15%
38000	Services	45	R1.5	0%	18%	-18%	45	R1.5	0%	18%	-18%
38100	Meters	20	R0.5	0%	11%	-11%	20	R2	0%	7%	-7%
38200	Meter Installations	43	L1	0%	35%	-35%	39	L0	0%	35%	-35%
38300	House Regulators	43	L1	0%	35%	-35%	39	L0	0%	35%	-35%
38400	House Regulator Installation	43	L1	0%	35%	-35%	39	L0	0%	35%	-35%
38500	Industrial M&R Equipment	53	R4	0%	8%	-8%	53	R4	0%	8%	-8%
General Plant											
39000	Structure & Improvements All	45	R2	0%	10%	-10%	45	R2	0%	10%	-10%
39004	Air Condition Equipment Group	25	R2	0%	10%	-10%	25	R2	0%	10%	-10%
39009	Improvements-Leased Group	20	R3	0%	0%	0%	20	R3	0%	0%	0%
39100	Office Furniture & Equipment All	20	SQ	0%	0%	0%	20	SQ	0%	0%	0%
39200	Transportation Equipment - Group All	20	L4	10%	0%	10%	20	L2	10%	0%	10%
39400	Tools, Shop, & Garage	16	SQ	0%	0%	0%	16	SQ	0%	0%	0%
39700	Communication Equipment All	15	SQ	0%	0%	0%	15	SQ	0%	0%	0%
39800	Miscellaneous Equipment	20	SQ	0%	0%	0%	15	SQ	0%	0%	0%
39901	Servers Hardware	7	SQ	0%	0%	0%	7	SQ	0%	0%	0%
39903	Network Hardware	10	SQ	0%	0%	0%	7	SQ	0%	0%	0%
39906	PC Hardware	5	SQ	0%	0%	0%	4	SQ	0%	0%	0%
39908	Application Software	12	SQ	0%	0%	0%	12	SQ	0%	0%	0%

APPENDIX D - Net Salvage

ATMOS ENERGY - KENTUCKY DIVISION
Depreciation Study as of September 30, 2020
Net Salvage History

Account	TY	Retirements	Salvage	COR	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
35202	2005	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
35202	2006	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
35202	2007	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
35202	2008	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
35202	2009	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
35202	2010	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
35202	2011	22,030	-	-	-	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
35202	2012	-	2,250	5,061	(2,811)	NA	-13%	-13%	-13%	-13%	-13%	-13%	-13%	-13%	-13%
35202	2013	17,870	-	28,555	(28,555)	-160%	-176%	-79%	-79%	-79%	-79%	-79%	-79%	-79%	-79%
35202	2014	12,688	-	54,929	(54,929)	-433%	-273%	-282%	-164%	-164%	-164%	-164%	-164%	-164%	-164%
35202	2015	8,931	-	19,269	(19,269)	-216%	-343%	-260%	-267%	-172%	-172%	-172%	-172%	-172%	-172%
35202	2016	-	-	(633)	633	NA	-209%	-340%	-259%	-266%	-171%	-171%	-171%	-171%	-171%
35202	2017	11,046	-	-	-	0%	6%	-93%	-225%	-202%	-208%	-145%	-145%	-145%	-145%
35202	2018	-	-	762	(762)	NA	-7%	-1%	-97%	-228%	-204%	-209%	-146%	-146%	-146%
35202	2019	-	-	-	-	NA	NA	-7%	-1%	-97%	-228%	-204%	-209%	-146%	-146%
35202	2020	-	-	-	-	NA	NA	NA	-7%	-1%	-97%	-228%	-204%	-209%	-146%
352C	1996	-	-	-	-	NA									
352C	1997	-	-	-	-	NA	NA								
352C	1998	1,565	-	-	-	0%	0%	0%							
352C	1999	15,727	-	30	(30)	0%	0%	0%	0%						
352C	2000	59,273	-	29,992	(29,992)	-51%	-40%	-39%	-39%	-39%					
352C	2001	-	-	-	-	NA	-51%	-40%	-39%	-39%	-39%				
352C	2002	-	-	-	-	NA	NA	-51%	-40%	-39%	-39%	-39%			
352C	2003	-	-	-	-	NA	NA	NA	-51%	-40%	-39%	-39%	-39%		
352C	2004	-	-	-	-	NA	NA	NA	NA	-51%	-40%	-39%	-39%	-39%	
352C	2005	-	-	-	-	NA	NA	NA	NA	NA	-51%	-40%	-39%	-39%	-39%
352C	2006	-	-	-	-	NA	NA	NA	NA	NA	NA	-51%	-40%	-39%	-39%
352C	2007	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	-51%	-40%	-39%
352C	2008	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	-51%	-40%
352C	2009	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	-51%
352C	2010	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
352C	2011	31,217	-	-	-	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
352C	2012	-	2,250	5,061	(2,811)	NA	-9%	-9%	-9%	-9%	-9%	-9%	-9%	-9%	-9%
352C	2013	185,467	-	108,264	(108,264)	-58%	-60%	-51%	-51%	-51%	-51%	-51%	-51%	-51%	-51%
352C	2014	12,688	-	54,929	(54,929)	-433%	-82%	-84%	-72%	-72%	-72%	-72%	-72%	-72%	-72%
352C	2015	8,931	-	19,269	(19,269)	-216%	-343%	-88%	-89%	-78%	-78%	-78%	-78%	-78%	-78%
352C	2016	-	-	(633)	633	NA	-209%	-340%	-88%	-89%	-77%	-77%	-77%	-77%	-77%
352C	2017	121,352	-	164,497	(164,497)	-136%	-135%	-141%	-167%	-105%	-106%	-97%	-97%	-97%	-97%
352C	2018	-	-	762	(762)	NA	-136%	-136%	-141%	-167%	-106%	-107%	-97%	-97%	-97%
352C	2019	-	-	47,855	(47,855)	NA	NA	-176%	-175%	-178%	-201%	-120%	-121%	-111%	-111%
352C	2020	-	-	-	-	NA	NA	NA	-176%	-175%	-178%	-201%	-120%	-121%	-111%
35301	1996	-	-	-	-	NA									
35301	1997	-	-	-	-	NA	NA								
35301	1998	-	-	-	-	NA	NA	NA							

ATMOS ENERGY - KENTUCKY DIVISION
Depreciation Study as of September 30, 2020
Net Salvage History

Account	TY	Retirements	Salvage	COR	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
35302	2020	-	-	-	-	NA	NA	NA	-5649%	-5649%	-5649%	-5649%	-5649%	-5649%	-5649%
353C	1996	-	-	-	-	NA									
353C	1997	-	-	-	-	NA	NA								
353C	1998	-	-	-	-	NA	NA	NA							
353C	1999	-	-	-	-	NA	NA	NA	NA						
353C	2000	-	-	-	-	NA	NA	NA	NA	NA					
353C	2001	-	-	-	-	NA	NA	NA	NA	NA	NA				
353C	2002	-	-	-	-	NA	NA	NA	NA	NA	NA	NA			
353C	2003	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA		
353C	2004	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	
353C	2005	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
353C	2006	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
353C	2007	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
353C	2008	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
353C	2009	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
353C	2010	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
353C	2011	4	-	-	-	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
353C	2012	-	-	-	-	NA	0%	0%	0%	0%	0%	0%	0%	0%	0%
353C	2013	-	-	15,227	(15,227)	NA	NA	-422972%	-422972%	-422972%	-422972%	-422972%	-422972%	-422972%	-422972%
353C	2014	-	-	-	-	NA	NA	NA	-422972%	-422972%	-422972%	-422972%	-422972%	-422972%	-422972%
353C	2015	-	-	-	-	NA	NA	NA	NA	-422972%	-422972%	-422972%	-422972%	-422972%	-422972%
353C	2016	-	-	-	-	NA	NA	NA	NA	NA	-422972%	-422972%	-422972%	-422972%	-422972%
353C	2017	3,286	-	-	-	0%	0%	0%	0%	-463%	-463%	-463%	-463%	-463%	-463%
353C	2018	-	-	234,808	(234,808)	NA	-7146%	-7146%	-7146%	-7146%	-7609%	-7609%	-7601%	-7601%	-7601%
353C	2019	-	-	402	(402)	NA	NA	-7158%	-7158%	-7158%	-7158%	-7622%	-7622%	-7613%	-7613%
353C	2020	-	-	-	-	NA	NA	NA	-7158%	-7158%	-7158%	-7158%	-7622%	-7622%	-7613%
35400	1996	-	-	-	-	NA									
35400	1997	-	-	-	-	NA	NA								
35400	1998	-	-	-	-	NA	NA	NA							
35400	1999	-	-	-	-	NA	NA	NA	NA						
35400	2000	-	-	-	-	NA	NA	NA	NA	NA					
35400	2001	-	-	-	-	NA	NA	NA	NA	NA	NA				
35400	2002	-	-	-	-	NA	NA	NA	NA	NA	NA	NA			
35400	2003	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA		
35400	2004	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	
35400	2005	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
35400	2006	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
35400	2007	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
35400	2008	29,359	-	6,317	(6,317)	-22%	-22%	-22%	-22%	-22%	-22%	-22%	-22%	-22%	-22%
35400	2009	18,288	-	3,264	(3,264)	-18%	-20%	-20%	-20%	-20%	-20%	-20%	-20%	-20%	-20%
35400	2010	-	-	-	-	NA	-18%	-20%	-20%	-20%	-20%	-20%	-20%	-20%	-20%
35400	2011	-	-	-	-	NA	NA	-18%	-20%	-20%	-20%	-20%	-20%	-20%	-20%
35400	2012	98,737	-	6,772	(6,772)	-7%	-7%	-7%	-9%	-11%	-11%	-11%	-11%	-11%	-11%
35400	2013	-	-	-	-	NA	-7%	-7%	-7%	-9%	-11%	-11%	-11%	-11%	-11%

ATMOS ENERGY - KENTUCKY DIVISION
Depreciation Study as of September 30, 2020
Net Salvage History

Account	TY	Retirements	Salvage	COR	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
35600	2008	-	-	-	-	NA	-3%	-3%	-3%	-3%	-3%	-3%	-3%	-3%	-3%
35600	2009	-	2,500	-	2,500	NA	NA	0%	0%	0%	0%	0%	0%	0%	0%
35600	2010	-	-	-	-	NA	NA	NA	0%	0%	0%	0%	0%	0%	0%
35600	2011	869	-	-	-	0%	0%	288%	288%	0%	0%	0%	0%	0%	0%
35600	2012	-	-	-	-	NA	0%	0%	288%	288%	0%	0%	0%	0%	0%
35600	2013	10,503	-	-	-	0%	0%	0%	0%	22%	22%	0%	0%	0%	0%
35600	2014	-	-	886	(886)	NA	-8%	-8%	-8%	-8%	14%	14%	-1%	-1%	-1%
35600	2015	-	-	-	-	NA	NA	-8%	-8%	-8%	-8%	14%	14%	-1%	-1%
35600	2016	-	-	-	-	NA	NA	NA	-8%	-8%	-8%	-8%	14%	14%	-1%
35600	2017	-	-	-	-	NA	NA	NA	NA	-8%	-8%	-8%	-8%	14%	14%
35600	2018	-	-	-	-	NA	NA	NA	NA	NA	-8%	-8%	-8%	-8%	14%
35600	2019	-	-	-	-	NA	NA	NA	NA	NA	NA	-8%	-8%	-8%	-8%
35600	2020	1,063	-	4,674	(4,674)	-440%	-440%	-440%	-440%	-440%	-440%	-523%	-48%	-48%	-45%
366C	1996	-	-	-	-	NA									
366C	1997	-	-	-	-	NA	NA								
366C	1998	-	-	-	-	NA	NA	NA							
366C	1999	-	-	-	-	NA	NA	NA	NA						
366C	2000	-	-	-	-	NA	NA	NA	NA	NA					
366C	2001	-	-	-	-	NA	NA	NA	NA	NA	NA				
366C	2002	-	-	-	-	NA	NA	NA	NA	NA	NA	NA			
366C	2003	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA		
366C	2004	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	
366C	2005	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
366C	2006	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
366C	2007	-	-	20	(20)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
366C	2008	3,200	-	842	(842)	-26%	-27%	-27%	-27%	-27%	-27%	-27%	-27%	-27%	-27%
366C	2009	509	-	-	-	0%	-23%	-23%	-23%	-23%	-23%	-23%	-23%	-23%	-23%
366C	2010	-	-	-	-	NA	0%	-23%	-23%	-23%	-23%	-23%	-23%	-23%	-23%
366C	2011	2,133	-	-	-	0%	0%	0%	-14%	-15%	-15%	-15%	-15%	-15%	-15%
366C	2012	-	-	-	-	NA	0%	0%	0%	-14%	-15%	-15%	-15%	-15%	-15%
366C	2013	-	-	70	(70)	NA	NA	-3%	-3%	-3%	-16%	-16%	-16%	-16%	-16%
366C	2014	-	-	-	-	NA	NA	NA	-3%	-3%	-3%	-16%	-16%	-16%	-16%
366C	2015	-	-	-	-	NA	NA	NA	NA	-3%	-3%	-3%	-16%	-16%	-16%
366C	2016	-	-	-	-	NA	NA	NA	NA	NA	-3%	-3%	-3%	-16%	-16%
366C	2017	-	-	-	-	NA	NA	NA	NA	NA	NA	-3%	-3%	-3%	-16%
366C	2018	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	-3%	-3%	-3%
366C	2019	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	-3%	-3%
366C	2020	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	-3%
36700	1996	8,002	-	12	(12)	0%									
36700	1997	-	-	333	(333)	NA	-4%								
36700	1998	2,611	-	-	-	0%	-13%	-3%							
36700	1999	883	-	-	-	0%	0%	-10%	-3%						
36700	2000	7,957	-	-	-	0%	0%	0%	-3%	-2%					
36700	2001	6,910	-	-	-	0%	0%	0%	0%	-2%	-1%				

ATMOS ENERGY - KENTUCKY DIVISION
Depreciation Study as of September 30, 2020
Net Salvage History

Account	TY	Retirements	Salvage	COR	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
36700	2002	2,750	-	-	-	0%	0%	0%	0%	0%	-2%	-1%			
36700	2003	-	-	-	-	NA	0%	0%	0%	0%	0%	-2%	-1%		
36700	2004	-	-	-	-	NA	NA	0%	0%	0%	0%	0%	-2%	-1%	
36700	2005	22,519	-	28,499	(28,499)	-127%	-127%	-127%	-113%	-89%	-71%	-69%	-65%	-66%	-56%
36700	2006	-	-	-	-	NA	-127%	-127%	-127%	-113%	-89%	-71%	-69%	-65%	-66%
36700	2007	11,634	-	625	(625)	-5%	-5%	-85%	-85%	-85%	-79%	-66%	-56%	-55%	-53%
36700	2008	-	-	-	-	NA	-5%	-5%	-85%	-85%	-85%	-79%	-66%	-56%	-55%
36700	2009	-	-	-	-	NA	NA	-5%	-5%	-85%	-85%	-85%	-79%	-66%	-56%
36700	2010	-	-	-	-	NA	NA	NA	-5%	-5%	-85%	-85%	-85%	-79%	-66%
36700	2011	2,632	-	314	(314)	-12%	-12%	-12%	-12%	-7%	-7%	-80%	-80%	-80%	-74%
36700	2012	-	-	-	-	NA	-12%	-12%	-12%	-12%	-7%	-7%	-80%	-80%	-80%
36700	2013	14,934	-	-	-	0%	0%	-2%	-2%	-2%	-2%	-3%	-3%	-57%	-57%
36700	2014	252,544	-	1,189	(1,189)	0%	0%	0%	-1%	-1%	-1%	-1%	-1%	-1%	-10%
36700	2015	18,844	-	-	-	0%	0%	0%	0%	-1%	-1%	-1%	-1%	-1%	-1%
36700	2016	7,740	-	-	-	0%	0%	0%	0%	0%	-1%	-1%	-1%	-1%	-1%
36700	2017	19,288	-	-	-	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
36700	2018	-	-	-	-	NA	0%	0%	0%	0%	0%	0%	0%	0%	0%
36700	2019	6,893	-	-	-	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
36700	2020	-	-	-	-	NA	0%	0%	0%	0%	0%	0%	0%	0%	0%
36701	1996	-	-	-	-	NA									
36701	1997	-	-	-	-	NA	NA								
36701	1998	-	-	-	-	NA	NA	NA							
36701	1999	-	-	-	-	NA	NA	NA	NA						
36701	2000	-	-	-	-	NA	NA	NA	NA	NA					
36701	2001	-	-	-	-	NA	NA	NA	NA	NA	NA				
36701	2002	-	-	-	-	NA	NA	NA	NA	NA	NA	NA			
36701	2003	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA		
36701	2004	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	
36701	2005	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
36701	2006	2,765	-	5,224	(5,224)	-189%	-189%	-189%	-189%	-189%	-189%	-189%	-189%	-189%	-189%
36701	2007	32,747	-	7,086	(7,086)	-22%	-22%	-35%	-35%	-35%	-35%	-35%	-35%	-35%	-35%
36701	2008	5,151	-	19,867	(19,867)	-386%	-71%	-79%	-79%	-79%	-79%	-79%	-79%	-79%	-79%
36701	2009	193,189	-	4,538	(4,538)	-2%	-12%	-14%	-16%	-16%	-16%	-16%	-16%	-16%	-16%
36701	2010	13,353	-	547	(547)	-4%	-2%	-12%	-13%	-15%	-15%	-15%	-15%	-15%	-15%
36701	2011	205,129	-	80,449	(80,449)	-39%	-37%	-21%	-25%	-25%	-26%	-26%	-26%	-26%	-26%
36701	2012	9,558	-	71,136	(71,136)	-744%	-71%	-67%	-37%	-41%	-40%	-41%	-41%	-41%	-41%
36701	2013	328,938	-	142,895	(142,895)	-43%	-63%	-54%	-53%	-40%	-42%	-41%	-42%	-42%	-42%
36701	2014	803,047	-	146,711	(146,711)	-18%	-26%	-32%	-33%	-32%	-29%	-30%	-30%	-30%	-30%
36701	2015	93,597	-	55,213	(55,213)	-59%	-23%	-28%	-34%	-34%	-34%	-30%	-32%	-31%	-32%
36701	2016	209,943	-	148,525	(148,525)	-71%	-67%	-32%	-34%	-39%	-39%	-39%	-35%	-36%	-36%
36701	2017	30,726	-	27,966	(27,966)	-91%	-73%	-69%	-33%	-36%	-40%	-40%	-40%	-36%	-37%
36701	2018	679,515	-	290,398	(290,398)	-43%	-45%	-51%	-52%	-37%	-38%	-41%	-41%	-41%	-38%
36701	2019	982,584	-	132,538	(132,538)	-13%	-25%	-27%	-32%	-33%	-29%	-30%	-32%	-33%	-33%
36701	2020	188,595	-	398,514	(398,514)	-211%	-45%	-44%	-45%	-48%	-48%	-40%	-40%	-43%	-42%

ATMOS ENERGY - KENTUCKY DIVISION
Depreciation Study as of September 30, 2020
Net Salvage History

Account	TY	Retirements	Salvage	COR	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
367C	1996	8,002	-	12	(12)	0%									
367C	1997	-	-	333	(333)	NA	-4%								
367C	1998	2,611	-	-	-	0%	-13%	-3%							
367C	1999	883	-	-	-	0%	0%	-10%	-3%						
367C	2000	7,957	-	-	-	0%	0%	0%	-3%	-2%					
367C	2001	6,910	-	-	-	0%	0%	0%	0%	-2%	-1%				
367C	2002	2,750	-	-	-	0%	0%	0%	0%	0%	-2%	-1%			
367C	2003	-	-	-	-	NA	0%	0%	0%	0%	0%	-2%	-1%		
367C	2004	-	-	-	-	NA	NA	0%	0%	0%	0%	0%	-2%	-1%	
367C	2005	22,519	-	28,499	(28,499)	-127%	-127%	-127%	-113%	-89%	-71%	-69%	-65%	-66%	-56%
367C	2006	2,765	-	5,224	(5,224)	-189%	-133%	-133%	-133%	-120%	-97%	-79%	-77%	-73%	-73%
367C	2007	44,380	-	7,711	(7,711)	-17%	-27%	-59%	-59%	-59%	-57%	-52%	-47%	-47%	-46%
367C	2008	5,151	-	19,867	(19,867)	-386%	-56%	-63%	-82%	-82%	-82%	-79%	-73%	-66%	-66%
367C	2009	193,189	-	4,538	(4,538)	-2%	-12%	-13%	-15%	-25%	-25%	-25%	-24%	-24%	-23%
367C	2010	13,353	-	547	(547)	-4%	-2%	-12%	-13%	-15%	-24%	-24%	-24%	-23%	-23%
367C	2011	207,761	-	80,763	(80,763)	-39%	-37%	-21%	-25%	-24%	-25%	-30%	-30%	-30%	-30%
367C	2012	9,558	-	71,136	(71,136)	-744%	-70%	-66%	-37%	-41%	-39%	-40%	-44%	-44%	-44%
367C	2013	343,872	-	142,895	(142,895)	-42%	-61%	-53%	-51%	-39%	-41%	-40%	-41%	-43%	-43%
367C	2014	1,055,591	-	147,900	(147,900)	-14%	-21%	-26%	-27%	-27%	-25%	-26%	-25%	-26%	-27%
367C	2015	112,440	-	55,213	(55,213)	-49%	-17%	-23%	-27%	-29%	-29%	-26%	-27%	-27%	-27%
367C	2016	217,683	-	148,525	(148,525)	-68%	-62%	-25%	-29%	-33%	-33%	-33%	-30%	-31%	-31%
367C	2017	50,014	-	27,966	(27,966)	-56%	-66%	-61%	-26%	-29%	-33%	-34%	-34%	-31%	-32%
367C	2018	679,515	-	290,398	(290,398)	-43%	-44%	-49%	-49%	-32%	-33%	-36%	-36%	-36%	-34%
367C	2019	989,478	-	132,538	(132,538)	-13%	-25%	-26%	-31%	-32%	-26%	-27%	-29%	-30%	-30%
367C	2020	188,595	-	398,514	(398,514)	-211%	-45%	-44%	-45%	-47%	-47%	-36%	-37%	-39%	-39%
369C	1996	-	-	191	(191)	NA									
369C	1997	-	-	-	-	NA	NA								
369C	1998	13,523	-	77	(77)	-1%	-1%	-2%							
369C	1999	-	-	-	-	NA	-1%	-1%	-2%						
369C	2000	-	-	-	-	NA	NA	-1%	-1%	-2%					
369C	2001	2,183	-	-	-	0%	0%	0%	0%	0%	-2%				
369C	2002	-	-	-	-	NA	0%	0%	0%	0%	0%	-2%			
369C	2003	-	-	-	-	NA	NA	0%	0%	0%	0%	0%	-2%		
369C	2004	-	-	-	-	NA	NA	NA	0%	0%	0%	0%	0%	-2%	
369C	2005	-	-	-	-	NA	NA	NA	0%	0%	0%	0%	0%	0%	-2%
369C	2006	-	-	-	-	NA	NA	NA	NA	NA	0%	0%	0%	0%	0%
369C	2007	-	-	1,251	(1,251)	NA	NA	NA	NA	NA	NA	-57%	-57%	-57%	-8%
369C	2008	34,337	-	16,587	(16,587)	-48%	-52%	-52%	-52%	-52%	-52%	-49%	-49%	-49%	-49%
369C	2009	135,216	-	3,139	(3,139)	-2%	-12%	-12%	-12%	-12%	-12%	-12%	-12%	-12%	-12%
369C	2010	-	-	-	-	NA	-2%	-12%	-12%	-12%	-12%	-12%	-12%	-12%	-12%
369C	2011	62,140	-	-	-	0%	0%	-2%	-9%	-9%	-9%	-9%	-9%	-9%	-9%
369C	2012	132	-	-	-	0%	0%	0%	-2%	-9%	-9%	-9%	-9%	-9%	-9%
369C	2013	805	-	1,613	(1,613)	-200%	-172%	-3%	-3%	-2%	-9%	-10%	-10%	-10%	-10%
369C	2014	2,502	-	-	-	0%	-49%	-47%	-2%	-2%	-2%	-9%	-10%	-10%	-10%
369C	2015	3,650	-	2,302	(2,302)	-63%	-37%	-56%	-55%	-6%	-6%	-3%	-10%	-10%	-10%
369C	2016	316	-	582	(582)	-184%	-73%	-45%	-62%	-61%	-6%	-6%	-4%	-10%	-11%

ATMOS ENERGY - KENTUCKY DIVISION
Depreciation Study as of September 30, 2020
Net Salvage History

Account	TY	Retirements	Salvage	COR	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
37601	2005	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
37601	2006	244,942	-	351,639	(351,639)	-144%	-144%	-144%	-144%	-144%	-144%	-144%	-144%	-144%	-144%
37601	2007	1,361,933	-	95,990	(95,990)	-7%	-28%	-28%	-28%	-28%	-28%	-28%	-28%	-28%	-28%
37601	2008	963,544	-	128,492	(128,492)	-13%	-10%	-22%	-22%	-22%	-22%	-22%	-22%	-22%	-22%
37601	2009	180,458	-	15,880	(15,880)	-9%	-13%	-10%	-22%	-22%	-22%	-22%	-22%	-22%	-22%
37601	2010	1,118,382	18,213	267,327	(249,114)	-22%	-20%	-17%	-14%	-22%	-22%	-22%	-22%	-22%	-22%
37601	2011	402,027	-	131,714	(131,714)	-33%	-25%	-23%	-20%	-15%	-23%	-23%	-23%	-23%	-23%
37601	2012	1,204,856	-	186,642	(186,642)	-15%	-20%	-21%	-20%	-18%	-15%	-21%	-21%	-21%	-21%
37601	2013	1,859,842	-	378,030	(378,030)	-20%	-18%	-20%	-21%	-20%	-19%	-17%	-21%	-21%	-21%
37601	2014	1,714,980	-	403,146	(403,146)	-24%	-22%	-20%	-21%	-21%	-21%	-20%	-18%	-21%	-21%
37601	2015	1,309,164	-	452,935	(452,935)	-35%	-28%	-25%	-23%	-24%	-24%	-23%	-22%	-20%	-23%
37601	2016	915,650	-	695,891	(695,891)	-76%	-52%	-39%	-33%	-30%	-30%	-29%	-29%	-27%	-25%
37601	2017	1,090,919	-	654,326	(654,326)	-60%	-67%	-54%	-44%	-38%	-34%	-34%	-33%	-32%	-31%
37601	2018	1,132,924	-	895,641	(895,641)	-79%	-70%	-72%	-61%	-50%	-43%	-40%	-39%	-38%	-37%
37601	2019	1,057,870	-	1,919,835	(1,919,835)	-181%	-129%	-106%	-99%	-84%	-70%	-59%	-54%	-53%	-51%
37601	2020	960,346	-	500,106	(500,106)	-52%	-120%	-105%	-94%	-90%	-79%	-67%	-59%	-54%	-53%
37602	1996	-	-	-	-	NA									
37602	1997	-	-	-	-	NA	NA								
37602	1998	-	-	-	-	NA	NA	NA							
37602	1999	-	-	-	-	NA	NA	NA	NA						
37602	2000	-	-	-	-	NA	NA	NA	NA	NA					
37602	2001	-	-	-	-	NA	NA	NA	NA	NA	NA				
37602	2002	-	-	-	-	NA	NA	NA	NA	NA	NA	NA			
37602	2003	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA		
37602	2004	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	
37602	2005	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
37602	2006	49,624	-	120,053	(120,053)	-242%	-242%	-242%	-242%	-242%	-242%	-242%	-242%	-242%	-242%
37602	2007	33,520	-	6,878	(6,878)	-21%	-153%	-153%	-153%	-153%	-153%	-153%	-153%	-153%	-153%
37602	2008	40,051	-	8,219	(8,219)	-21%	-21%	-110%	-110%	-110%	-110%	-110%	-110%	-110%	-110%
37602	2009	17,783	-	2,167	(2,167)	-12%	-18%	-19%	-97%	-97%	-97%	-97%	-97%	-97%	-97%
37602	2010	44,183	-	20,406	(20,406)	-46%	-36%	-30%	-28%	-85%	-85%	-85%	-85%	-85%	-85%
37602	2011	58,128	-	35,843	(35,843)	-62%	-55%	-49%	-42%	-38%	-80%	-80%	-80%	-80%	-80%
37602	2012	152,151	-	119,496	(119,496)	-79%	-74%	-69%	-65%	-60%	-56%	-79%	-79%	-79%	-79%
37602	2013	155,927	-	137,956	(137,956)	-88%	-84%	-80%	-76%	-74%	-69%	-66%	-82%	-82%	-82%
37602	2014	223,390	-	102,076	(102,076)	-46%	-63%	-68%	-67%	-66%	-64%	-62%	-60%	-71%	-71%
37602	2015	68,253	-	111,039	(111,039)	-163%	-73%	-78%	-78%	-77%	-75%	-73%	-71%	-69%	-79%
37602	2016	323,645	-	73,755	(73,755)	-23%	-47%	-47%	-55%	-59%	-59%	-59%	-58%	-56%	-55%
37602	2017	105,528	-	95,233	(95,233)	-90%	-39%	-56%	-53%	-59%	-62%	-62%	-62%	-61%	-59%
37602	2018	305,480	-	1,384,338	(1,384,338)	-453%	-360%	-211%	-207%	-172%	-161%	-152%	-148%	-145%	-143%
37602	2019	357,952	-	268,730	(268,730)	-75%	-249%	-227%	-167%	-167%	-147%	-141%	-135%	-133%	-131%
37602	2020	322,119	-	221,990	(221,990)	-69%	-72%	-190%	-181%	-144%	-145%	-132%	-129%	-125%	-123%
37601&02	1996	-	-	-	-	NA									
37601&02	1997	-	-	-	-	NA	NA								
37601&02	1998	-	-	-	-	NA	NA	NA							

ATMOS ENERGY - KENTUCKY DIVISION
Depreciation Study as of September 30, 2020
Net Salvage History

Account	TY	Retirements	Salvage	COR	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
37800	2010	40,104	(5,556)	(51,951)	46,395	116%	29%	15%	-16%	-19%	-19%	-19%	-19%	-19%	-19%
37800	2011	6,999	-	16,668	(16,668)	-238%	63%	14%	5%	-24%	-26%	-26%	-26%	-26%	-26%
37800	2012	18,828	-	2,731	(2,731)	-15%	-75%	41%	10%	3%	-23%	-25%	-25%	-25%	-25%
37800	2013	8,476	-	12,586	(12,586)	-148%	-56%	-93%	19%	1%	-4%	-28%	-30%	-30%	-30%
37800	2014	57,926	-	4,841	(4,841)	-8%	-26%	-24%	-40%	7%	-1%	-5%	-24%	-25%	-25%
37800	2015	16,891	-	3,082	(3,082)	-18%	-11%	-25%	-23%	-37%	4%	-3%	-6%	-23%	-25%
37800	2016	41,403	-	15,577	(15,577)	-38%	-32%	-20%	-29%	-27%	-37%	-5%	-8%	-10%	-25%
37800	2017	155,918	-	29,529	(29,529)	-19%	-23%	-22%	-19%	-23%	-23%	-28%	-11%	-12%	-13%
37800	2018	144,581	-	273,068	(273,068)	-189%	-101%	-93%	-90%	-78%	-80%	-77%	-79%	-63%	-57%
37800	2019	28,660	-	36,788	(36,788)	-128%	-179%	-103%	-96%	-92%	-81%	-83%	-80%	-82%	-67%
37800	2020	727,643	-	337,290	(337,290)	-46%	-49%	-72%	-64%	-63%	-62%	-60%	-60%	-60%	-61%
379C	1996	-	-	-	-	NA									
379C	1997	-	-	-	-	NA	NA								
379C	1998	-	-	-	-	NA	NA	NA							
379C	1999	1,547	-	-	-	0%	0%	0%	0%						
379C	2000	12,823	-	2,112	(2,112)	-16%	-15%	-15%	-15%	-15%					
379C	2001	-	-	-	-	NA	-16%	-15%	-15%		-15%				
379C	2002	-	-	-	-	NA	NA	-16%	-15%	-15%	-15%	-15%			
379C	2003	-	-	-	-	NA	NA	NA	-16%	-15%	-15%	-15%	-15%		
379C	2004	302	-	-	-	0%	0%	0%	0%	-16%	-14%	-14%	-14%	-14%	
379C	2005	-	-	-	-	NA	0%	0%	0%	0%	-16%	-14%	-14%	-14%	-14%
379C	2006	-	-	-	-	NA	NA	0%	0%	0%	0%	-16%	-14%	-14%	-14%
379C	2007	-	-	1,930	(1,930)	NA	NA	NA	-639%	-639%	-639%	-639%	-31%	-28%	-28%
379C	2008	25,434	-	1,813	(1,813)	-7%	-15%	-15%	-15%	-15%	-15%	-15%	-15%	-15%	-15%
379C	2009	140,703	-	6,112	(6,112)	-4%	-5%	-6%	-6%	-6%	-6%	-6%	-6%	-6%	-7%
379C	2010	18,456	-	7,206	(7,206)	-39%	-8%	-8%	-9%	-9%	-9%	-9%	-9%	-9%	-9%
379C	2011	83,102	-	17,532	(17,532)	-21%	-24%	-13%	-12%	-13%	-13%	-13%	-13%	-13%	-13%
379C	2012	9,710	-	2,471	(2,471)	-25%	-22%	-24%	-13%	-13%	-13%	-13%	-13%	-13%	-13%
379C	2013	10,272	-	29,517	(29,517)	-287%	-160%	-48%	-47%	-24%	-22%	-23%	-23%	-23%	-23%
379C	2014	18,927	-	3,179	(3,179)	-17%	-112%	-90%	-43%	-43%	-23%	-22%	-23%	-23%	-23%
379C	2015	46,022	-	8,904	(8,904)	-19%	-19%	-55%	-52%	-37%	-37%	-23%	-22%	-22%	-22%
379C	2016	65,914	-	4,640	(4,640)	-7%	-12%	-13%	-33%	-32%	-28%	-29%	-20%	-19%	-20%
379C	2017	913	-	1,861	(1,861)	-204%	-10%	-14%	-14%	-34%	-33%	-29%	-30%	-21%	-20%
379C	2018	20,382	-	25,539	(25,539)	-125%	-129%	-37%	-31%	-29%	-45%	-44%	-37%	-26%	-26%
379C	2019	159,179	-	140,260	(140,260)	-88%	-92%	-93%	-70%	-62%	-59%	-67%	-65%	-56%	-56%
379C	2020	5,768	-	3,293	(3,293)	-57%	-87%	-91%	-92%	-70%	-62%	-59%	-66%	-65%	-56%
369378379	1996	-	-	230	(230)	NA									
369378379	1997	-	-	-	-	NA	NA								
369378379	1998	13,898	-	100	(100)	-1%	-1%	-2%							
369378379	1999	2,464	-	-	-	0%	-1%	-1%	-2%						
369378379	2000	12,823	-	2,112	(2,112)	-16%	-14%	-8%	-8%	-8%					
369378379	2001	2,183	-	-	-	0%	-14%	-12%	-7%	-7%	-8%				
369378379	2002	-	-	-	-	NA	0%	-14%	-12%	-7%	-7%	-8%			
369378379	2003	-	-	-	-	NA	NA	0%	-14%	-12%	-7%	-7%	-8%		

ATMOS ENERGY - KENTUCKY DIVISION
Depreciation Study as of September 30, 2020
Net Salvage History

Account	TY	Retirements	Salvage	COR	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
38300	2013	-	-	-	-	NA	-2116%	-44%	-44%	-45%	-45%	-45%	-45%	-44%	-44%
38300	2014	51	-	79,296	(79,296)	-156681%	-156681%	-3183%	-62%	-63%	-63%	-63%	-63%	-63%	-62%
38300	2015	152,578	-	6,999	(6,999)	-5%	-57%	-57%	-150%	-47%	-47%	-48%	-48%	-48%	-48%
38300	2016	65,200	1,301	1,777,797	(1,776,497)	-2725%	-819%	-855%	-855%	-896%	-318%	-318%	-318%	-313%	-312%
38300	2017	76,902	-	11,253	(11,253)	-15%	-1258%	-609%	-636%	-636%	-672%	-285%	-285%	-286%	-282%
38300	2018	-	-	12,249	(12,249)	NA	-31%	-1267%	-613%	-640%	-640%	-676%	-287%	-287%	-288%
38300	2019	8,779,403	-	7,448	(7,448)	0%	0%	0%	-20%	-20%	-21%	-21%	-23%	-22%	-22%
38300	2020	2,586,171	-	55,882	(55,882)	-2%	-1%	-1%	-1%	-16%	-16%	-17%	-17%	-18%	-18%
38400	1996	-	-	-	-	NA									
38400	1997	2,664	-	-	-	0%	0%								
38400	1998	-	-	-	-	NA	0%	0%							
38400	1999	-	-	-	-	NA	NA	0%	0%						
38400	2000	-	-	-	-	NA	NA	NA	0%	0%					
38400	2001	-	-	-	-	NA	NA	NA	NA	0%	0%				
38400	2002	-	-	-	-	NA	NA	NA	NA	NA	0%	0%			
38400	2003	-	-	-	-	NA	NA	NA	NA	NA	NA	0%	0%		
38400	2004	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	0%	0%	
38400	2005	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	0%	0%
38400	2006	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	0%
38400	2007	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38400	2008	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38400	2009	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38400	2010	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38400	2011	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38400	2012	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38400	2013	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38400	2014	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38400	2015	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38400	2016	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38400	2017	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38400	2018	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38400	2019	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38400	2020	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
382-384	1996	193,562	-	61,106	(61,106)	-32%									
382-384	1997	64,539	-	106,958	(106,958)	-166%	-65%								
382-384	1998	264,277	-	9,625	(9,625)	-4%	-35%	-34%							
382-384	1999	10,925	-	7,540	(7,540)	-69%	-6%	-37%	-35%						
382-384	2000	79,200	-	414,823	(414,823)	-524%	-469%	-122%	-129%	-98%					
382-384	2001	57,297	-	161,169	(161,169)	-281%	-422%	-396%	-144%	-147%	-114%				
382-384	2002	250,858	-	1,139,462	(1,139,462)	-454%	-422%	-443%	-433%	-262%	-253%	-206%			
382-384	2003	312,461	-	536,125	(536,125)	-172%	-297%	-296%	-322%	-318%	-233%	-229%	-198%		
382-384	2004	203,956	-	521,798	(521,798)	-256%	-205%	-286%	-286%	-307%	-304%	-237%	-233%	-206%	
382-384	2005	114,614	-	157,057	(157,057)	-137%	-213%	-193%	-267%	-268%	-288%	-285%	-228%	-225%	-201%
382-384	2006	527,453	-	943,844	(943,844)	-179%	-171%	-192%	-186%	-234%	-236%	-251%	-249%	-214%	-212%

ATMOS ENERGY - KENTUCKY DIVISION
Depreciation Study as of September 30, 2020
Net Salvage History

Account	TY	Retirements	Salvage	COR	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
382-384	2007	59,462	-	119,552	(119,552)	-201%	-181%	-174%	-192%	-187%	-233%	-235%	-249%	-248%	-213%
382-384	2008	12,153	-	14,698	(14,698)	-121%	-187%	-180%	-173%	-191%	-186%	-232%	-234%	-248%	-247%
382-384	2009	1,027,944	-	3,148	(3,148)	0%	-2%	-12%	-66%	-71%	-90%	-102%	-137%	-140%	-152%
382-384	2010	475,357	-	4,429,186	(4,429,186)	-932%	-295%	-293%	-290%	-262%	-256%	-256%	-246%	-264%	-264%
382-384	2011	2,237,580	-	998,363	(998,363)	-45%	-200%	-145%	-145%	-146%	-150%	-150%	-154%	-155%	-170%
382-384	2012	590,498	-	468,501	(468,501)	-79%	-52%	-178%	-136%	-136%	-137%	-142%	-141%	-146%	-147%
382-384	2013	164,053	-	-	-	0%	-62%	-49%	-170%	-131%	-131%	-132%	-137%	-137%	-141%
382-384	2014	51	-	88,014	(88,014)	-173906%	-54%	-74%	-52%	-173%	-133%	-133%	-134%	-139%	-139%
382-384	2015	932,145	-	131,670	(131,670)	-14%	-24%	-20%	-41%	-43%	-139%	-113%	-113%	-114%	-119%
382-384	2016	630,783	2,589	4,268,095	(4,265,506)	-676%	-281%	-287%	-260%	-214%	-131%	-206%	-171%	-171%	-172%
382-384	2017	793,667	-	193,284	(193,284)	-24%	-313%	-195%	-199%	-186%	-165%	-115%	-182%	-154%	-154%
382-384	2018	507,376	-	27,947	(27,947)	-6%	-17%	-232%	-161%	-164%	-155%	-143%	-105%	-167%	-144%
382-384	2019	10,252,404	-	105,031	(105,031)	-1%	-1%	-3%	-38%	-36%	-37%	-36%	-38%	-39%	-65%
382-384	2020	3,090,882	-	263,838	(263,838)	-9%	-3%	-3%	-4%	-32%	-31%	-31%	-31%	-33%	-34%
38500	1996	16,570	1,028	3	1,025	6%									
38500	1997	2,204	-	18	(18)	-1%	5%								
38500	1998	14,263	-	10	(10)	0%	0%	3%							
38500	1999	6,054	-	-	-	0%	0%	0%	3%						
38500	2000	681	-	1,698	(1,698)	-249%	-25%	-8%	-7%	-2%					
38500	2001	16,167	-	7,896	(7,896)	-49%	-57%	-42%	-26%	-24%	-15%				
38500	2002	-	-	-	-	NA	-49%	-57%	-42%	-26%	-24%	-15%			
38500	2003	-	-	-	-	NA	NA	-49%	-57%	-42%	-26%	-24%	-15%		
38500	2004	-	-	-	-	NA	NA	NA	-49%	-57%	-42%	-26%	-24%	-15%	
38500	2005	-	-	-	-	NA	NA	NA	NA	-49%	-57%	-42%	-26%	-24%	-15%
38500	2006	-	-	-	-	NA	NA	NA	NA	NA	-49%	-57%	-42%	-26%	-24%
38500	2007	11,826	-	3,573	(3,573)	-30%	-30%	-30%	-30%	-30%	-30%	-41%	-46%	-38%	-27%
38500	2008	30,185	-	-	-	0%	-9%	-9%	-9%	-9%	-9%	-9%	-20%	-22%	-20%
38500	2009	3,375	-	9,909	(9,909)	-294%	-30%	-30%	-30%	-30%	-30%	-30%	-30%	-35%	-37%
38500	2010	10,244	-	1,623	(1,623)	-16%	-85%	-26%	-27%	-27%	-27%	-27%	-27%	-27%	-32%
38500	2011	8,966	-	3,423	(3,423)	-38%	-26%	-66%	-28%	-29%	-29%	-29%	-29%	-29%	-29%
38500	2012	6,251	-	6,611	(6,611)	-106%	-66%	-46%	-75%	-37%	-35%	-35%	-35%	-35%	-35%
38500	2013	14,689	-	4,226	(4,226)	-29%	-52%	-48%	-40%	-59%	-35%	-34%	-34%	-34%	-34%
38500	2014	7,819	-	(20,568)	20,568	263%	73%	34%	17%	10%	-10%	-6%	-9%	-9%	-9%
38500	2015	5,618	-	1,971	(1,971)	-35%	138%	51%	23%	10%	5%	-13%	-8%	-11%	-11%
38500	2016	-	-	-	-	NA	-35%	138%	51%	23%	10%	5%	-13%	-8%	-11%
38500	2017	-	-	-	-	NA	NA	-35%	138%	51%	23%	10%	5%	-13%	-8%
38500	2018	-	-	-	-	NA	NA	NA	-35%	138%	51%	23%	10%	5%	-13%
38500	2019	-	-	-	-	NA	NA	NA	NA	-35%	138%	51%	23%	10%	5%
38500	2020	3,373	-	-	-	0%	0%	0%	0%	0%	-22%	111%	46%	21%	9%
390C	1996	-	-	-	-	NA									
390C	1997	-	-	-	-	NA	NA								
390C	1998	1,718	-	-	-	0%	0%	0%							
390C	1999	-	-	-	-	NA	0%	0%	0%						
390C	2000	-	-	-	-	NA	NA	0%	0%	0%					

ATMOS ENERGY - KENTUCKY DIVISION
Depreciation Study as of September 30, 2020
Net Salvage History

Account	TY	Retirements	Salvage	COR	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
39009	1996	-	-	-	-	NA									
39009	1997	-	-	-	-	NA	NA								
39009	1998	-	-	-	-	NA	NA	NA							
39009	1999	-	-	-	-	NA	NA	NA	NA						
39009	2000	-	-	-	-	NA	NA	NA	NA	NA					
39009	2001	-	-	-	-	NA	NA	NA	NA	NA	NA				
39009	2002	-	-	-	-	NA	NA	NA	NA	NA	NA	NA			
39009	2003	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA		
39009	2004	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	
39009	2005	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
39009	2006	-	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
39009	2007	7,867	-	38	(38)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39009	2008	59,962	13,844	137	13,707	23%	20%	20%	20%	20%	20%	20%	20%	20%	20%
39009	2009	455	-	222	(222)	-49%	22%	20%	20%	20%	20%	20%	20%	20%	20%
39009	2010	33,229	-	10,387	(10,387)	-31%	-31%	3%	3%	3%	3%	3%	3%	3%	3%
39009	2011	-	-	-	-	NA	-31%	-31%	3%	3%	3%	3%	3%	3%	3%
39009	2012	-	-	-	-	NA	NA	-31%	-31%	3%	3%	3%	3%	3%	3%
39009	2013	-	-	-	-	NA	NA	NA	-31%	-31%	3%	3%	3%	3%	3%
39009	2014	-	-	-	-	NA	NA	NA	NA	-31%	-31%	3%	3%	3%	3%
39009	2015	33,182	-	-	-	0%	0%	0%	0%	0%	-16%	-16%	2%	2%	2%
39009	2016	-	-	-	-	NA	0%	0%	0%	0%	0%	-16%	-16%	2%	2%
39009	2017	-	-	-	-	NA	NA	0%	0%	0%	0%	0%	-16%	-16%	2%
39009	2018	-	-	-	-	NA	NA	NA	0%	0%	0%	0%	0%	-16%	-16%
39009	2019	-	-	-	-	NA	NA	NA	NA	0%	0%	0%	0%	0%	-16%
39009	2020	-	-	-	-	NA	NA	NA	NA	NA	0%	0%	0%	0%	0%
391C	1996	14,396	-	-	-	0%									
391C	1997	-	2,809	-	2,809	NA	20%								
391C	1998	6,356	1,342	-	1,342	21%	65%	20%							
391C	1999	1,465	-	-	-	0%	17%	53%	19%						
391C	2000	13,341	-	-	-	0%	0%	6%	20%	12%					
391C	2001	72,169	-	28	(28)	0%	0%	0%	1%	4%	4%				
391C	2002	94,992	-	-	-	0%	0%	0%	0%	1%	2%	2%			
391C	2003	15,380	-	-	-	0%	0%	0%	0%	0%	1%	2%	2%		
391C	2004	38,289	-	-	-	0%	0%	0%	0%	0%	0%	1%	2%	2%	
391C	2005	-	-	-	-	NA	0%	0%	0%	0%	0%	0%	1%	2%	2%
391C	2006	548,910	-	-	-	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%
391C	2007	66,854	-	-	-	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
391C	2008	19,048	881	7	874	5%	1%	0%	0%	0%	0%	0%	0%	0%	0%
391C	2009	997,796	-	4,119	(4,119)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
391C	2010	7,556	-	3,382	(3,382)	-45%	-1%	-1%	-1%	0%	0%	0%	0%	0%	0%
391C	2011	1,629	-	-	-	0%	-37%	-1%	-1%	-1%	0%	0%	0%	0%	0%
391C	2012	22,502	-	-	-	0%	0%	-11%	-1%	-1%	-1%	0%	0%	0%	0%
391C	2013	3,836	-	134	(134)	-3%	-1%	0%	-10%	-1%	-1%	-1%	0%	0%	0%
391C	2014	55,784	-	-	-	0%	0%	0%	0%	-4%	-1%	-1%	-1%	0%	0%
391C	2015	-	-	-	-	NA	0%	0%	0%	0%	-4%	-1%	-1%	-1%	0%

ATMOS ENERGY - KENTUCKY DIVISION
Depreciation Study as of September 30, 2020
Net Salvage History

Account	TY	Retirements	Salvage	COR	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
391C	2016	-	-	-	-	NA	NA	0%	0%	0%	0%	-4%	-1%	-1%	-1%
391C	2017	45,533	-	-	-	0%	0%	0%	0%	0%	0%	0%	-3%	-1%	-1%
391C	2018	31,762	-	-	-	0%	0%	0%	0%	0%	0%	0%	0%	-2%	-1%
391C	2019	-	-	-	-	NA	0%	0%	0%	0%	0%	0%	0%	0%	-2%
391C	2020	-	-	-	-	NA	NA	0%	0%	0%	0%	0%	0%	0%	0%
39200	1996	623,819	189,433	1,191	188,242	30%									
39200	1997	131,611	40,503	615	39,888	30%	30%								
39200	1998	550,378	127,968	8	127,960	23%	25%	27%							
39200	1999	291,792	77,749	275	77,474	27%	24%	25%	27%						
39200	2000	810,884	101,794	-	101,794	13%	16%	19%	19%	22%					
39200	2001	549,771	7,561	-	7,561	1%	8%	11%	14%	15%	18%				
39200	2002	216,646	35,292	-	35,292	16%	6%	9%	12%	14%	15%	18%			
39200	2003	2,732,280	79,320	-	79,320	3%	4%	3%	5%	7%	8%	9%	11%		
39200	2004	559,510	-	-	-	0%	2%	3%	3%	5%	6%	8%	8%	10%	
39200	2005	394,260	67,019	4,646	62,373	16%	7%	4%	5%	4%	5%	7%	8%	9%	10%
39200	2006	82,381	-	-	-	0%	13%	6%	4%	4%	4%	5%	6%	8%	8%
39200	2007	-	-	-	-	NA	0%	13%	6%	4%	4%	4%	5%	6%	8%
39200	2008	151,446	3,885	-	3,885	3%	3%	2%	11%	6%	4%	4%	4%	5%	6%
39200	2009	117,142	-	-	-	0%	1%	1%	1%	9%	5%	4%	4%	4%	5%
39200	2010	63,504	13,432	(131)	13,563	21%	8%	5%	5%	4%	10%	6%	4%	5%	4%
39200	2011	2,672	-	-	-	0%	20%	7%	5%	5%	4%	10%	6%	4%	5%
39200	2012	-	-	-	-	NA	0%	20%	7%	5%	5%	4%	10%	6%	4%
39200	2013	37,101	-	171	(171)	0%	0%	0%	13%	6%	5%	5%	4%	9%	6%
39200	2014	97,648	7,291	198	7,093	7%	5%	5%	5%	10%	6%	5%	5%	4%	9%
39200	2015	56,098	-	-	-	0%	5%	4%	4%	4%	8%	5%	5%	5%	4%
39200	2016	54,635	-	-	-	0%	0%	3%	3%	3%	3%	7%	5%	4%	4%
39200	2017	105,083	-	-	-	0%	0%	0%	2%	2%	2%	2%	5%	4%	4%
39200	2018	-	-	-	-	NA	0%	0%	0%	2%	2%	2%	2%	5%	4%
39200	2019	-	1,415	-	1,415	NA	NA	1%	1%	1%	3%	2%	2%	2%	5%
39200	2020	-	-	-	-	NA	NA	NA	1%	1%	1%	3%	2%	2%	2%
39400	1996	35,537	4,400	-	4,400	12%									
39400	1997	12,767	-	-	-	0%	9%								
39400	1998	-	-	-	-	NA	0%	9%							
39400	1999	4,300	-	-	-	0%	0%	0%	8%						
39400	2000	25,384	10,742	-	10,742	42%	36%	36%	25%	19%					
39400	2001	18,601	-	-	-	0%	24%	22%	22%	18%	16%				
39400	2002	764,651	-	-	-	0%	0%	1%	1%	1%	1%	2%			
39400	2003	61,408	-	-	-	0%	0%	0%	1%	1%	1%		2%		
39400	2004	517,271	-	-	-	0%	0%	0%	0%	1%	1%	1%	1%	1%	
39400	2005	43,563	200	6	194	0%	0%	0%	0%	0%	1%	1%	1%	1%	1%
39400	2006	578,946	-	-	-	0%	0%	0%	0%	0%	0%	1%	1%	1%	1%
39400	2007	96,025	155	(367)	522	1%	0%	0%	0%	0%	0%	0%	1%	1%	1%
39400	2008	42,541	170	(79)	249	1%	1%	0%	0%	0%	0%	0%	0%	1%	1%
39400	2009	169,281	7,500	3,805	3,695	2%	2%	1%	1%	1%	0%	0%	0%	0%	1%

ATMOS ENERGY CORPORATION
SHARED SERVICES UNIT
DEPRECIATION RATE STUDY
As of September 30, 2019



<http://www.utilityalliance.com>

ATMOS ENERGY CORPORATION - SHARED SERVICES UNIT
DEPRECIATION RATE STUDY
EXECUTIVE SUMMARY

Atmos Energy Corporation (“Atmos” or “Company”) engaged Alliance Consulting Group to conduct a depreciation study of the Company’s Shared Services Unit (“SSU” or “Shared Services”) operations depreciable assets as of fiscal year end September 30, 2019. SSU provides support to Atmos Energy Corporation’s regulated utility divisions.

The regulated natural gas utility divisions during the year ended September 30, 2019 were:

- Atmos Colorado-Kansas Division
- Atmos Louisiana Division
- Atmos Kentucky Mid-States (Kentucky, Tennessee, and Virginia) Division
- Atmos Mississippi Division
- Atmos Mid-Tex Division
- Atmos West Texas Division
- Atmos Pipeline Texas Division

The depreciation rates are based on the straight-line method, equal life group (“ELG”) procedure, and remaining-life technique. This study results in an annual depreciation expense accrual of \$25.5 million when applied to depreciable plant balances as of September 30, 2019.

The depreciation study we conducted analyzed and developed depreciation recommendations at an account level. The resulting annual depreciation accrual amounts and depreciation rates contained in this study are at the account level. The Company will accrue depreciation expense based on the account level depreciation rates developed in this study. Appendix A provides the annual depreciation expense.

ATMOS ENERGY CORPORATION
ATMOS SHARED SERVICES UNIT
DEPRECIATION RATE STUDY
As of September 30, 2019
Table of Contents

PURPOSE.....	1
STUDY RESULTS	2
GENERAL DISCUSSION	3
DEFINITION	3
BASIS OF DEPRECIATION ESTIMATES	3
SURVIVOR CURVES	4
ACTUARIAL ANALYSIS	6
JUDGMENT.....	7
EQUAL LIFE GROUP DEPRECIATION.....	8
THEORETICAL DEPRECIATION RESERVE.....	8
DETAILED DISCUSSION.....	10
DEPRECIATION STUDY PROCESS.....	10
DEPRECIATION RATE CALCULATION.....	13
REMAINING LIFE CALCULATION.....	13
CALCULATION PROCESS	13
LIFE ANALYSIS.....	15
NET SALVAGE CONSIDERATIONS	16
APPENDIX A - ANNUAL ACCRUAL AND RATE	32
APPENDIX B - CALCULATION OF ACCRUAL AND RATES.....	34
APPENDIX C - PARAMETERS	36
APPENDIX D - NET SALVAGE ANALYSIS.....	38

PURPOSE

The purpose of this study is to develop depreciation rates for the depreciable property as recorded on Shared Services' books at September 30, 2019. The account based depreciation rates were designed to recover the total remaining undepreciated investment, adjusted for net salvage, over the remaining life of Shared Services' property on a straight-line basis. Non-depreciable property and property which is amortized, such as intangibles were excluded from this study.

Shared Services is a division of Atmos Corporation dedicated to providing various support services to its operating companies. Shared Services consists of two Divisions, Division 02 – General Office and Division 12 – Customer Support. For purposes of this study, Division 02 and Division 12 were combined for analysis and rate calculations. As of the study date, Shared Services supported regulated gas utility divisions operating in eight different states.

STUDY RESULTS

The existing and current study annual depreciation expense both result from the use of Iowa Curve dispersion patterns with average service lives over a straight-line basis as well as the equal life group (“ELG”) procedure and remaining-life technique. Consideration was given to appropriate net salvage factors in the development of the study recommended depreciation rates. Detailed information for each of these factors will follow in this report.

Overall depreciation rates for Shared Services depreciable property are shown in Appendix A. These rates translate into an annual depreciation accrual of \$25.5 million based on Shared Services' depreciable investment at September 30, 2019.

The recommended annual depreciation accrual rates and expense are shown in Appendix A. Appendix B presents the development of the depreciation rates and annual accruals. Appendix C presents the recommended study mortality and net salvage parameters by account. Appendix D shows net salvage history by plant account.

GENERAL DISCUSSION

Definition

The term "depreciation" as used in this study is considered in the accounting sense, that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during a particular period. The Company accrues depreciation based on original cost of all depreciable property included in each functional property group. On retirement the full cost of depreciable property, less the net salvage value, is charged to the depreciation reserve.

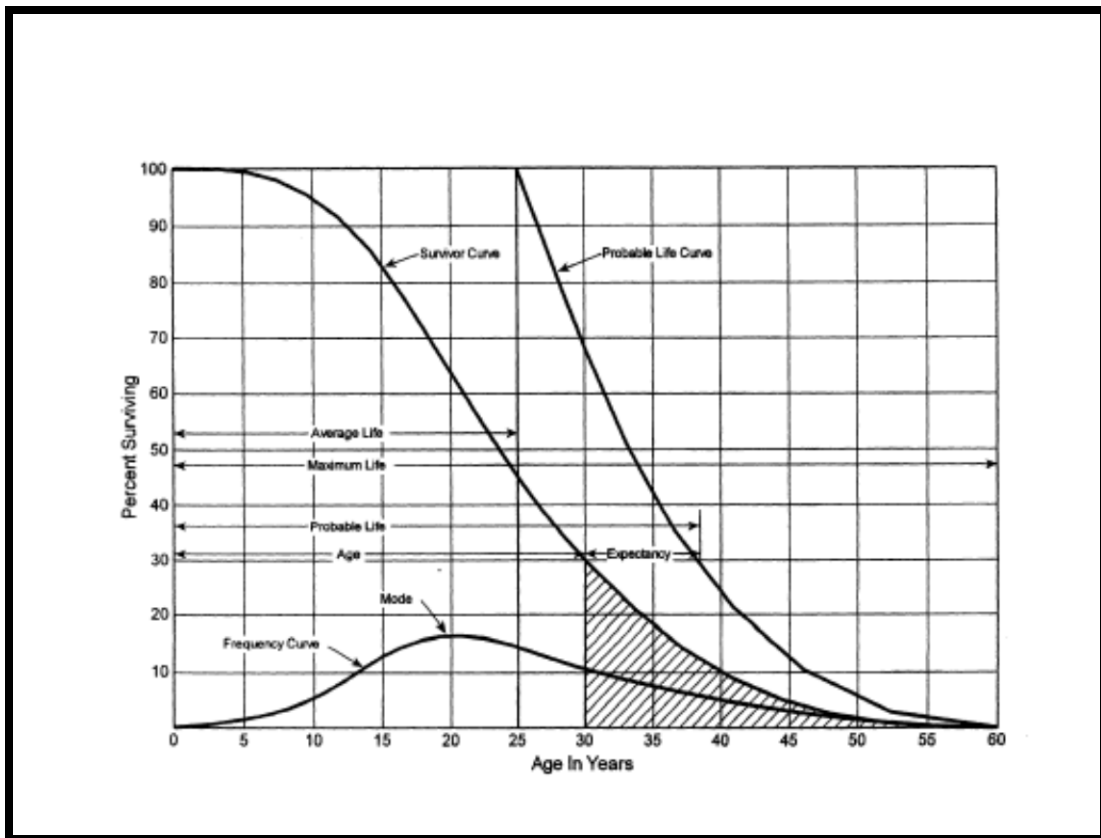
Basis of Depreciation Estimates

The straight-line, ELG, remaining-life depreciation system was employed to calculate annual and accrued depreciation in this study. In this system, the annual depreciation expense for each group is computed by dividing the original cost of the asset less allocated depreciation reserve less estimated net salvage by its respective equal life group remaining life. The resulting annual accrual amounts of all depreciable property within a function were accumulated, and the total was divided by the original cost of all functional depreciable property to determine the depreciation rate. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. The computations of the annual depreciation rates are shown in Appendix B and remaining life calculations are provided in the workpapers.

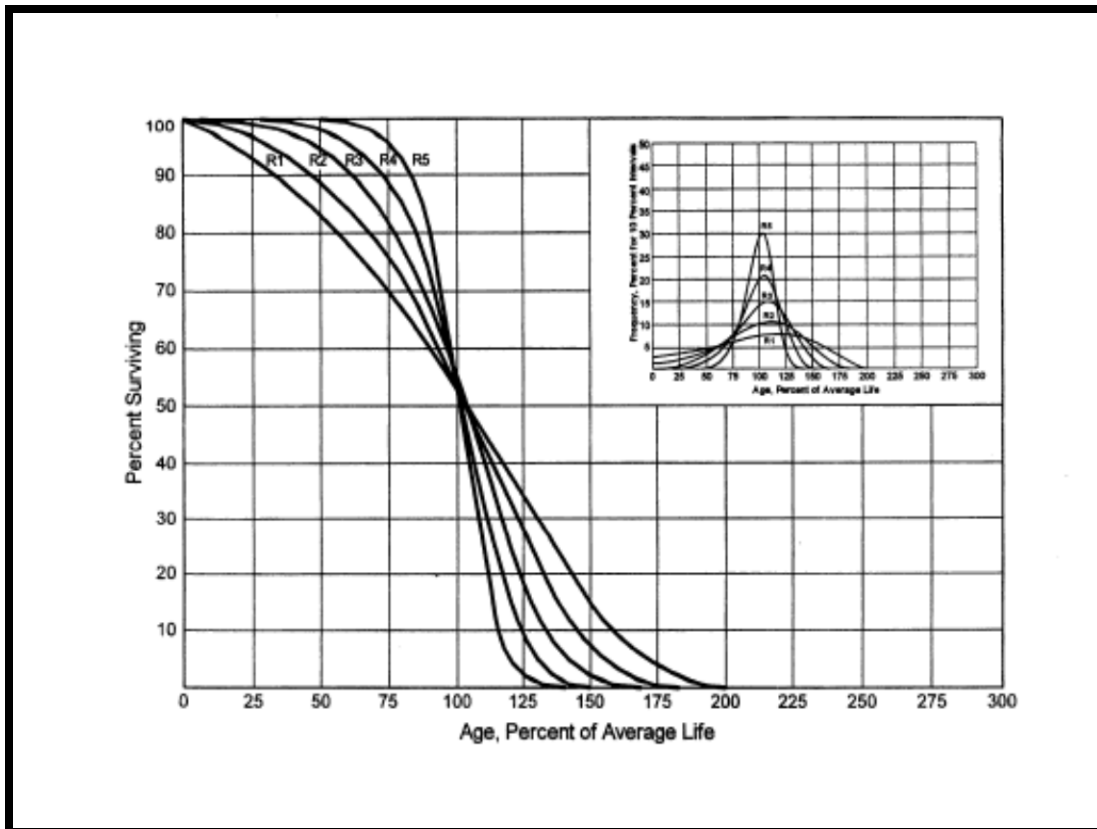
Actuarial analysis was used with each account within a function, where sufficient data was available, and judgment was used to some degree on all accounts.

Survivor Curves

To fully understand depreciation projections in a regulated utility setting, there must be a basic understanding of survivor curves. Individual property units within a group do not normally have identical lives or investment amounts. The average life of a group can be determined by first constructing a survivor curve which is plotted as a percentage of the units surviving at each age. A survivor curve represents the percentage of property remaining in service at various age intervals. The Iowa Curves are the result of an extensive investigation of life characteristics of physical property made at Iowa State College Engineering Experiment Station in the first half of the prior century. Through common usage, revalidation and regulatory acceptance, these curves have become a descriptive standard for the life characteristics of industrial property. An example of an Iowa Curve is shown below.



There are four families in the Iowa Curves that are distinguished by the relation of the age at the retirement mode (largest annual retirement frequency) and the average life. For distributions with the mode age greater than the average life, an "R" designation (i.e., Right modal) is used. The family of "R" moded curves is shown below.



Similarly, an "S" designation (i.e., Symmetric modal) is used for the family whose mode age is symmetric about the average life. An "L" designation (i.e., Left modal) is used for the family whose mode age is less than the average life. A special case of left modal dispersion is the "O" or origin modal curve family. Within each curve family, numerical designations are used to describe the relative magnitude of the retirement frequencies at the mode. A "6" indicates that the retirements are not greatly dispersed from the mode (i.e., high mode frequency) while a "1" indicates a large dispersion about the mode (i.e., low mode frequency).

For example, a curve with an average life of 30 years and an "L3" dispersion is a moderately dispersed, left modal curve that can be designated as a 30 L3 Curve. An SQ, or square, survivor curve occurs where no dispersion is present (i.e., units of common age retire simultaneously).

Most property groups can be closely fitted to one Iowa Curve with a unique average service life. The blending of judgment concerning current conditions and future trends along with the matching of historical data permits the depreciation analyst to make an informed selection of an account's average life and retirement dispersion pattern.

Actuarial Analysis

Actuarial analysis (retirement rate method) was used in evaluating historical asset retirement experience where vintage data were available and sufficient retirement activity was present. In actuarial analysis, interval exposures (total property subject to retirement at the beginning of the age interval, regardless of vintage) and age interval retirements are calculated. The complement of the ratio of interval retirements to interval exposures establishes a survivor ratio. The survivor ratio is the fraction of property surviving to the end of the selected age interval, given that it has survived to the beginning of that age interval. Survivor ratios for all of the available age intervals were chained by successive multiplications to establish a series of survivor factors, collectively known as an observed life table. The observed life table shows the experienced mortality characteristic of the account and may be compared to standard mortality curves such as the Iowa Curves. Where data was available, accounts were analyzed using this method. Placement bands were used to illustrate the composite history over a specific era, and experience bands were used to focus on retirement history for all vintages during a set period. The results from these analyses for those accounts which had data sufficient to be analyzed using this method are shown in the Life Analysis section of this report.

Judgment

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound basis of understanding depreciation theory are needed to apply this informed judgment. Judgment was used in areas such as survivor curve modeling and selection, depreciation method selection, simulated plant record method analysis, and actuarial analysis.

Judgment is not defined as being used in cases where there are specific, significant pieces of information that influence the choice of a life or curve. Those cases would simply be a reflection of specific facts into the analysis. Where there are multiple factors, activities, actions, property characteristics, statistical inconsistencies, implications of applying certain curves, property mix in accounts or a multitude of other considerations that impact the analysis (potentially in various directions), judgment is used to take all of these factors and synthesize them into a general direction or understanding of the characteristics of the property. Individually, no one factor in these cases may have a substantial impact on the analysis, but overall, may shed light on the utilization and characteristics of assets. Judgment may also be defined as deduction, inference, wisdom, common sense, or the ability to make sensible decisions. There is no single correct result from statistical analysis; hence, there is no answer absent judgment. At the very least for example, any analysis requires choosing which bands to place more emphasis.

The establishment of appropriate average service lives and retirement dispersions for Shared Services' accounts requires judgment to incorporate the understanding of the operation of the system with the available accounting information analyzed using the Retirement Rate actuarial methods. The appropriateness of lives and curves depends not only on statistical analyses, but also on how well future retirement patterns will match past retirements.

Current applications and trends in use of the equipment also need to be factored into life and survivor curve choices in order for appropriate mortality characteristics to be chosen.

Equal Life Group Depreciation

Atmos agreed that the continued use of the ELG depreciation procedure was appropriate. This study uses the ELG depreciation procedure to group the assets within each account. After an average service life and dispersion were selected for each account, those parameters were used to estimate what portion of the surviving investment of each vintage was expected to retire. The depreciation of the group continues until all investment in the vintage group is retired. ELG groups are defined by their respective account dispersion, life, and net salvage estimates. A straight-line rate for each ELG group is computed and accumulated across each vintage. The resulting rate for each ELG group is designed to recover all retirements less net salvage as each vintage retires. The ELG procedure recovers net book cost over the life of each ELG group rather than averaging many components. It also closely matches the concept of component or item accounting found in all accounting textbooks.

Theoretical Depreciation Reserve

The Company's book depreciation reserves were reallocated based on the theoretical reserves for each account. This study used a reserve model that relied on a prospective concept relating future retirement and accrual patterns for property, given current life and salvage estimates. The theoretical reserve of a group is developed from the estimated remaining life, total life of the property group, and estimated net salvage. The theoretical reserve represents the portion of the group cost that would have been accrued if current forecasts were used throughout the life of the group for future depreciation accruals. The computation involves multiplying the vintage balances within the group by the theoretical reserve ratio for

each vintage. The equal life group method requires an estimate of dispersion and service life to establish how much of each vintage is expected to be retired in each year until all property within the vintage is retired. Estimated average service lives and dispersion determine the amount within each equal life group. The equal life group-remaining-life theoretical reserve ratio (RRELG) is calculated as:

$$RRELG = 1 - \frac{(ELG \text{ Remaining Life})}{(ELG \text{ Life})} * (1 - Net \text{ Salvage Ratio})$$

DETAILED DISCUSSION

Depreciation Study Process

This depreciation study encompassed four distinct phases. The first phase involved data collection and field interviews. The second phase was where the initial data analysis occurred. The third phase was where the information and analysis was evaluated. Once the first three stages were complete, the fourth phase began. This phase involved the calculation of depreciation rates and documenting the corresponding recommendations.

During the Phase I data collection process, historical data was compiled from continuing property records and general ledger systems. Data was validated for accuracy by extracting and comparing to multiple financial system sources. Audit of this data was validated against historical data from prior periods, historical general ledger sources, and field personnel discussions. This data was reviewed extensively to put in the proper format for a depreciation study. Further discussion on data review and adjustment is found in the Salvage Considerations Section of this study. Also as part of the Phase I data collection process, numerous discussions were conducted with engineers and field operations personnel to obtain information that would assist in formulating life and salvage recommendations in this study. One of the most important elements of performing a proper depreciation study is to understand how the Company utilizes assets and the environment of those assets. Interviews with engineering and operations personnel are important ways to allow the analyst to obtain information that is beneficial when evaluating the output from the life and net salvage programs in relation to the Company's actual asset utilization and environment. Information that was gleaned in these discussions is found both in the Detailed Discussion of this study in the life analysis and salvage analysis sections and also in workpapers.

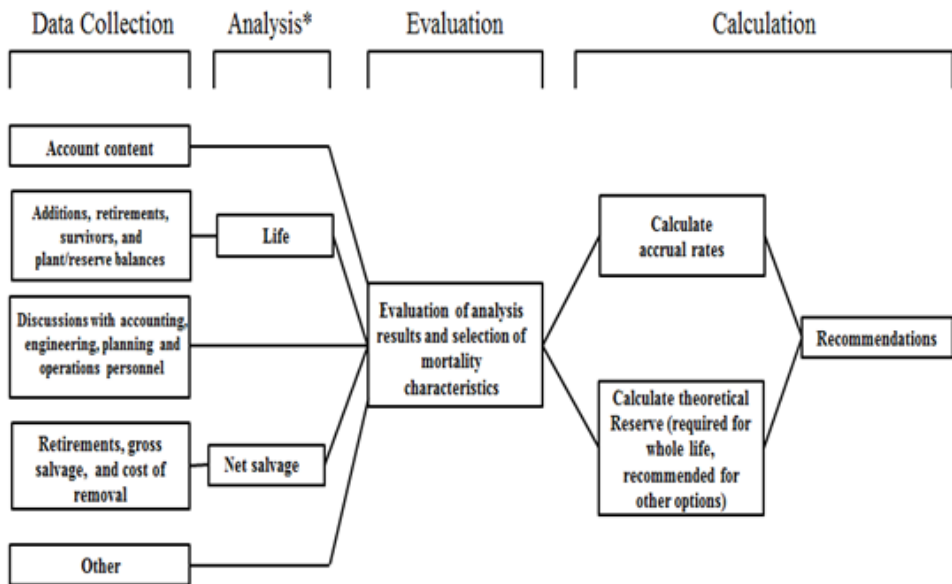
Phase 2 is where the actuarial analysis is performed. Phase 2 and 3 overlap to a significant degree. The detailed property records information is used in Phase 2 to develop observed life tables for life analysis. These tables are visually compared to industry standard tables to determine historical life characteristics. It is possible that the analyst would cycle back to this phase based on the evaluation process performed in Phase 3. Net salvage analysis consists of compiling historical salvage and removal data by functional group to determine values and trends in gross salvage and removal cost. This information was then carried forward into Phase 3 for the evaluation process.

Phase 3 is the evaluation process which synthesizes analysis, interviews, and operational characteristics into a final selection of asset lives and net salvage parameters. The historical analysis from Phase 2 is further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in Phase 1. Phases 2 and 3 allow the depreciation analyst to validate the asset characteristics as seen in the accounting transactions with actual Company operational experience.

Finally, Phase 4 involved the calculation of accrual rates, making recommendations and documenting the conclusions in a final report. The calculation of accrual rates is found in Appendix B. Recommendations for the various accounts are contained within the Detailed Discussion of this report. The depreciation study flow diagram shown as Figure 1¹ documents the steps used in conducting this study. Depreciation Systems, page 289 documents the same basic processes in performing a depreciation study which are: Statistical analyses, evaluation of statistical analysis, discussions with management, forecast assumptions, write logic supporting forecasts and estimation, and write final report.

¹ Public Utility Finance & Accounting, A Reader

Book Depreciation Study Flow Diagram



Source: Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI, 2013.

*Although not specifically noted, the mathematical analysis may need some level of input from other sources (for example, to determine analysis bands for life and adjustments to data used in all analysis).

Figure 1

SHARED SERVICES DEPRECIATION STUDY PROCESS

Depreciation Rate Calculation

Annual depreciation expense amounts for the depreciable property accounts of Shared Services were calculated by the straight line, equal life group, and remaining-life system. With this approach, remaining lives were calculated according to standard ELG group expectancy techniques, using the Iowa Survivor Curves noted in the calculation. For each plant account, the difference between the surviving investment, adjusted for estimated net salvage and the allocated book depreciation reserve, was divided by the average remaining life to yield the annual depreciation expense. These calculations are shown in Appendix B.

Remaining Life Calculation

The establishment of appropriate average service lives and retirement dispersions for each account within a functional group was based on engineering judgment that incorporated available accounting information analyzed using the actuarial methods. After establishment of appropriate average service lives and retirement dispersions, remaining lives were computed for each account. The theoretical depreciation reserve with zero net salvage (used in calculating remaining life) was calculated using theoretical reserve ratios as defined in the theoretical reserve portion of the general discussion section. The difference between plant balance and theoretical reserve was then spread over the ELG depreciation accruals. After accumulating the ELG accruals across each vintage, the annual accrual was divided into the net balance to compute remaining life. Details of the theoretical reserve computations, ELG accruals, and remaining life are found by account in the study workpapers.

Calculation Process

Annual depreciation expense amounts for all accounts were calculated by the straight line, remaining life procedure.

In a whole life representation, the annual accrual rate is computed by the

following equation,

$$\text{Annual Accrual Rate} = \frac{(100\% - \text{Net Salvage Percent})}{\text{Average Service Life}}$$

Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. With the straight line, remaining life, average life group system using Iowa Curves, composite remaining lives were calculated according to standard broad group expectancy techniques, noted in the formula below:

$$\text{Composite Remaining Life} = \frac{\sum \text{Original Cost} - \text{Theoretical Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

For each plant account, the difference between the surviving investment, adjusted for estimated net salvage, and the allocated book depreciation reserve, was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation where the net salvage percent represents future net salvage.

$$\text{Annual Depreciation Expense} = \frac{\text{Original Cost} - \text{Book Reserve} - (\text{Original Cost}) * (1 - \text{Net Salvage \%})}{\text{Composite Remaining Life}}$$

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$\text{Annual Depreciation Rate} = \frac{\sum \text{Annual Depreciation Expense}}{\sum \text{Original Cost}}$$

These calculations are shown in Appendix B. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in workpapers. Book depreciation reserves were allocated to individual accounts and the theoretical reserve computation was used to compute a composite remaining life for each account.

LIFE ANALYSIS

The retirement rate actuarial analysis method was applied to all accounts for Shared Services. For each account, an actuarial retirement rate analysis was made with placement and experience bands of varying width. The historical observed life table was plotted and compared with various Iowa Survivor Curves to obtain the most appropriate match. A selected curve for each account is shown in the Life Analysis Section of this report. The observed life tables for all analyzed placement and experience bands are provided in workpapers.

For the overall band (i.e. placement from earliest vintage year, which varied for each account through 2019) for each account, various dispersion curves were plotted. Frequently, visual matching would confirm one specific dispersion pattern (i.e. L, S, or R) as a better match than others. The next step would be to determine the most appropriate life using that dispersion pattern. Then, after looking at the overall experience band, different experience bands were plotted and analyzed, for instance 1996-2019, 2005-2019, etc. Next placement bands of varying width were plotted with each experience band discussed above. Repeated matching usually pointed to a focus on one dispersion family and small range of service lives. The goal of visual matching was to minimize the differential between the observed life table and Iowa curve in top and mid range of the plots. These results are used in conjunction with all other factors that may influence asset lives.

Due to the nature of the Shared Services Division and the allocation of costs among numerous entities and across various state regulatory jurisdictions, the study does not make a comparison of approved to proposed depreciation rates, due to timing differences and the possibility of changes from the various regulatory agencies approving rates. Instead, we will provide the proposed from the prior study (2014) and the current study (2019) in the account discussions below.

NET SALVAGE CONSIDERATIONS

When a capital asset is retired, physically removed from service and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset).

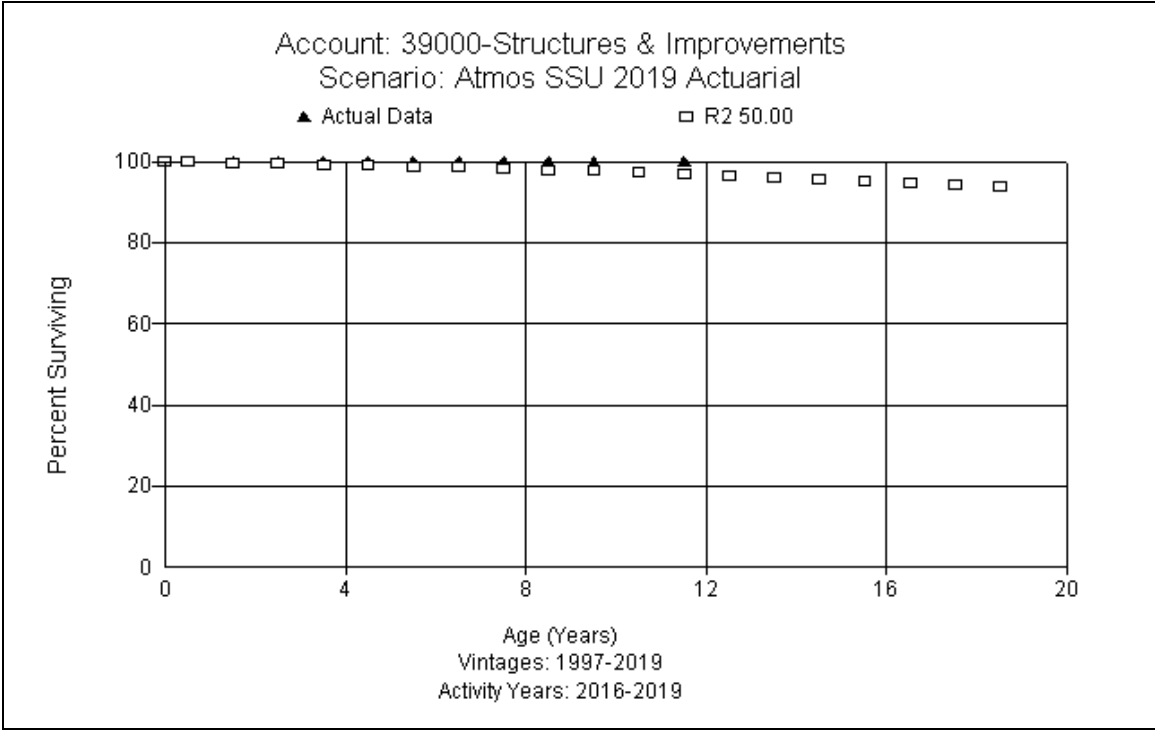
Net Salvage Characteristics

The net salvage analysis, for each account, is shown in Appendix D. Moving averages for intervals are also included in Appendix D. The assets of Shared Services generally do not incur cost of removal and salvage has declined in recent years. In this study a zero percent net salvage is recommended for each account, with the exception of Account 392, Transportation Equipment.

Account Life and Net Salvage Analysis

Account 39000 – Structures & Improvements

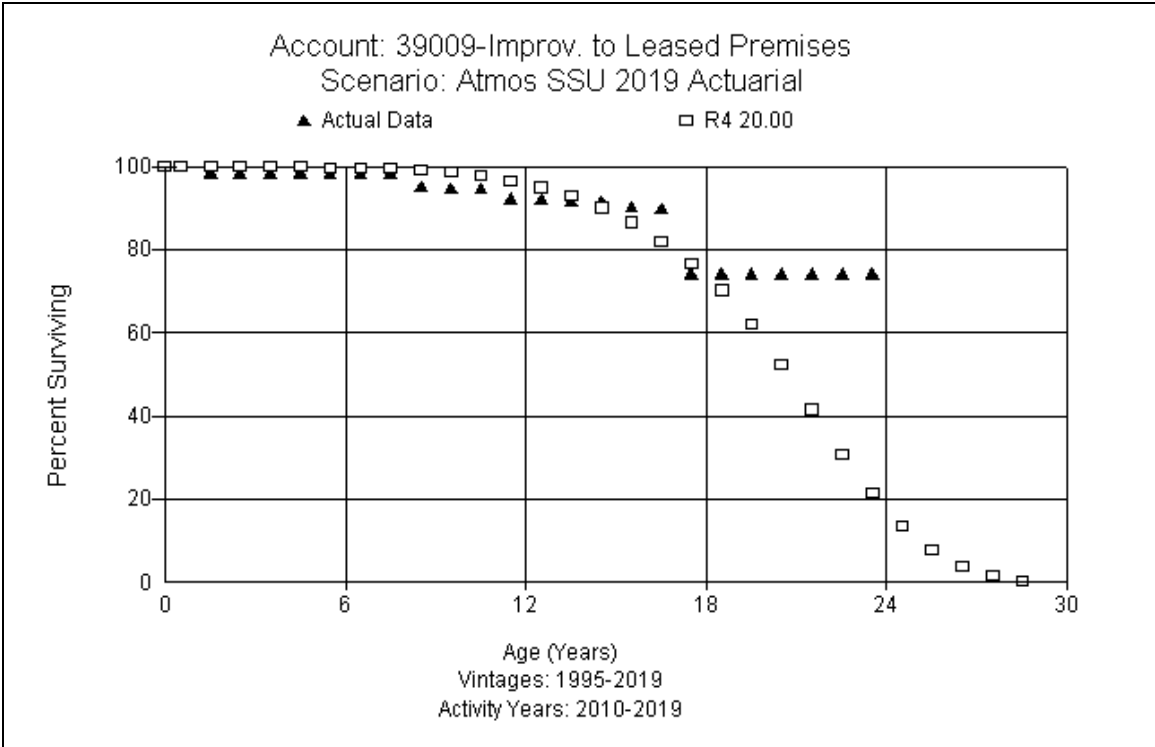
This account includes the cost of buildings and improvements including the Greenville operations center, the Charles K. Vaughn training center, and the call center in Waco. The account balance is \$36 million. The current average age of investment is 9.05 years. There have been few retirements recorded and the mix of assets is weighted to the longer lived buildings. Based on judgment and type of assets this study recommends moving to a 50 year life with the R2 dispersion pattern. A graph of the observed life table and the recommended life and curve are shown below.



Little to no salvage is expected. However, some cost of removal, at the end of life, is expected for some of the assets but none has been recorded. Therefore, a zero percent net salvage is recommended at this time.

Account 39009 – Improvements to Leased Premises

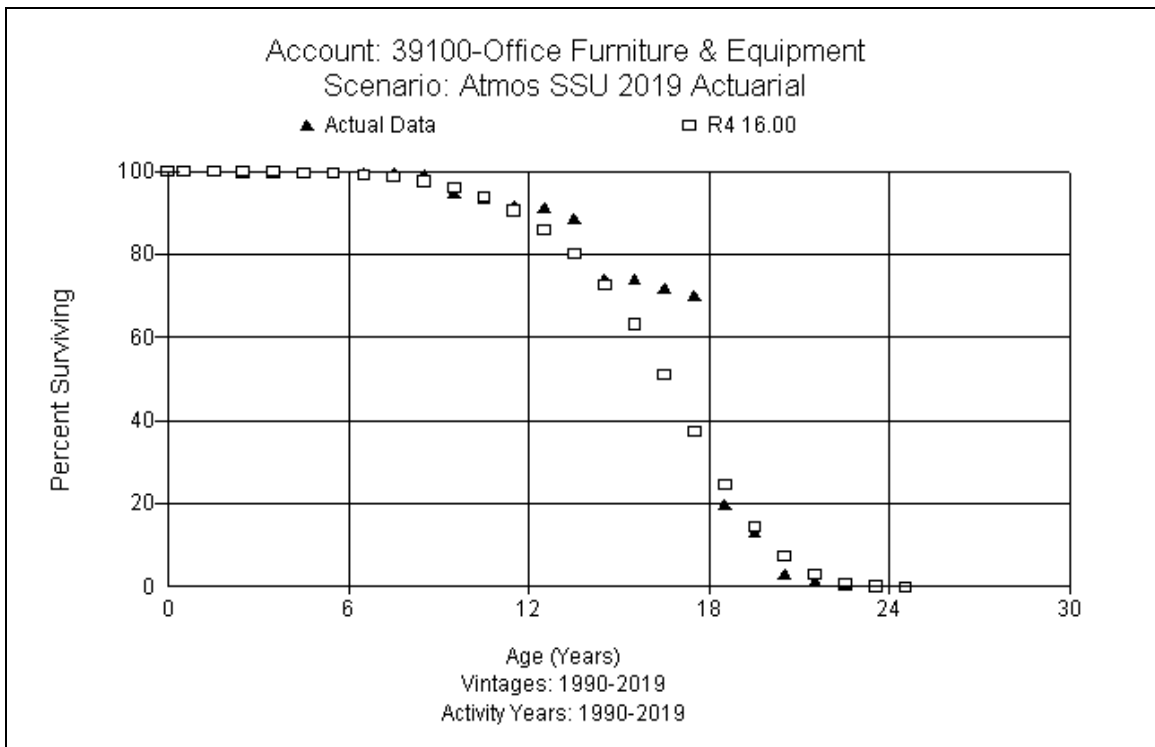
This account includes the cost of improvements to leased premises such as the Dallas office and call centers. The balance is \$12 million. Assets in this account are tied to their lease term, which is 20 years with renewal options. There is no basis to change. This study recommends retaining the 20 R4 at this time. A graph of the observed life table and the recommended life and curve are shown below.



No salvage or removal cost has been recorded and none is expected in the future, therefore a zero percent net salvage is recommending for this account.

Account 39100 – Office Furniture and Equipment

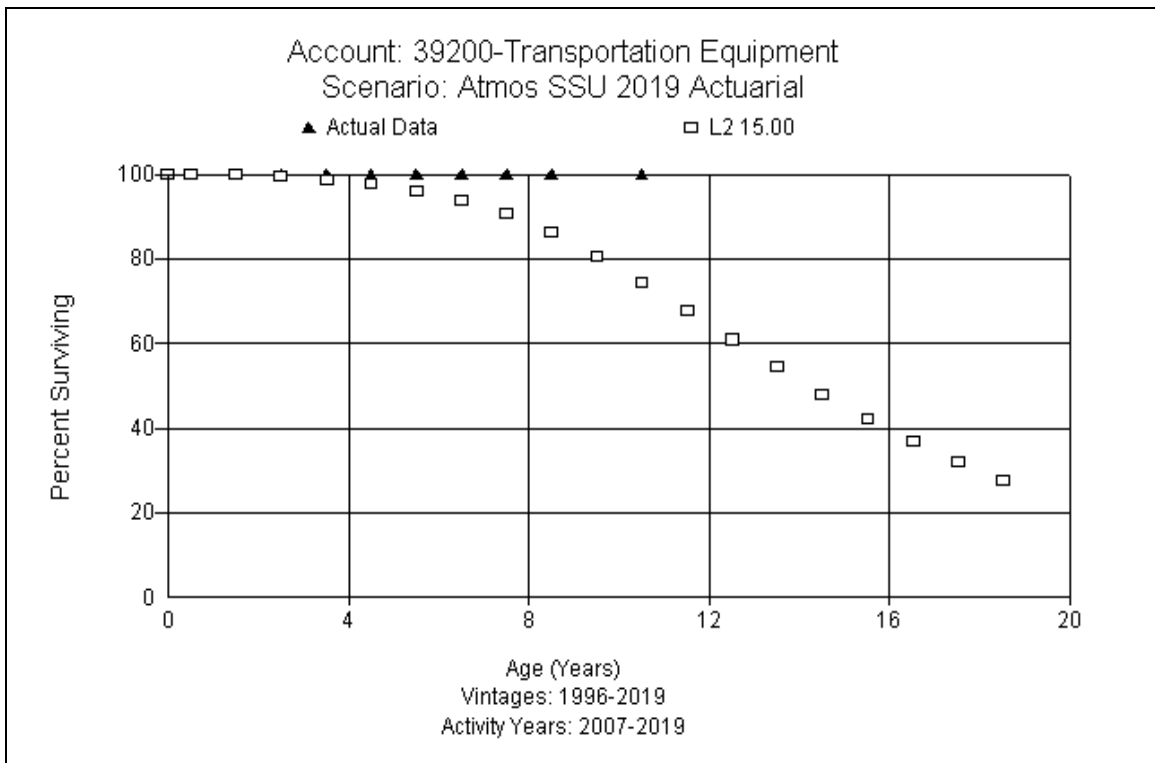
This account consists of modular furniture, desks, chairs, bookcases, credenzas, file cabinets, office machines and other miscellaneous equipment located at the various locations. The balance is \$9.1 million. An expected life range for the assets in this account is 15 to 20 years or longer. However, the current study analysis indicates the assets in this account are experiencing a shorter life. Discussions with Company personnel indicated some offices had been renovated and more retirements have been made than would have been expected in the past. Based on Company input, the analysis, and future expectations, this study recommends moving to a 16 R4 dispersion pattern. A graph of the observed life table and the recommended life and curve are shown below.



There is no cost of removal and no salvage has been recorded since 1997. No salvage is expected at retirement in the future. A zero percent net salvage rate is recommended for this account.

Account 39200 – Transportation Equipment

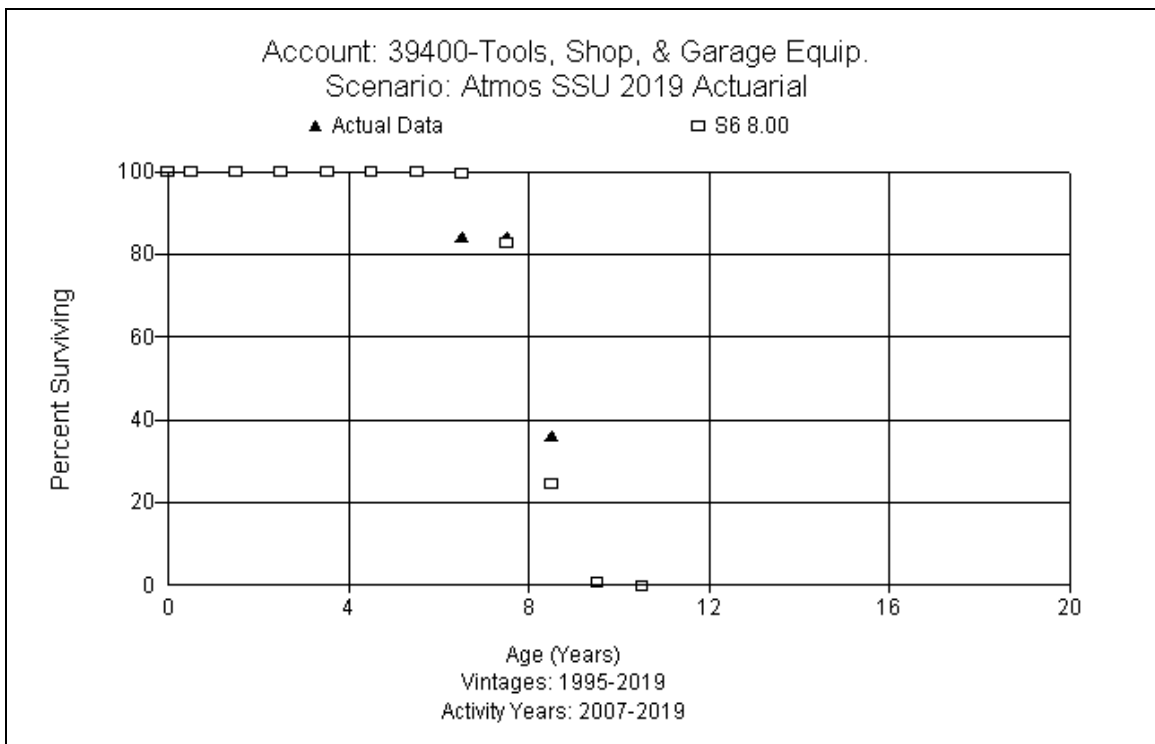
This account consists of all transportation equipment. The balance is \$103 thousand. Depending on the type and mix of assets, this account can range from 5-15 years. The current average age of investment is 9.33 years. Only one retirement has been recorded. The Company leases most of its vehicles and surviving assets are golf carts, a trailer, and other miscellaneous equipment. Based on the surviving assets, this study recommends moving to a 15 L2. A graph of the observed life table and the recommended life and curve are shown below.



No cost of removal has been recorded and none is expected. There has been no salvage recorded over the analysis 2007-2019 historical experience. However, some salvage is expected and a 10 percent net salvage rate is recommended for this account.

Account 39400 – Tools, Shop & Garage Equipment

This account consists of various small tools and equipment used at the various locations. The balance is \$606 thousand in this account. The average age of investment is 4.26 years. Due to the type and use of the assets and the analysis, this study recommends moving to an 8 S6 life and dispersion pattern. A graph of the observed life table and the recommended life and curve are shown below.



No salvage or cost of removal has been recorded over the analysis 2007-2019 historical experience. There is generally little or no salvage and no cost of removal expected at the time of retirement. This study recommends a zero percent net salvage rate for this account.

Account 39500 – Laboratory Equipment

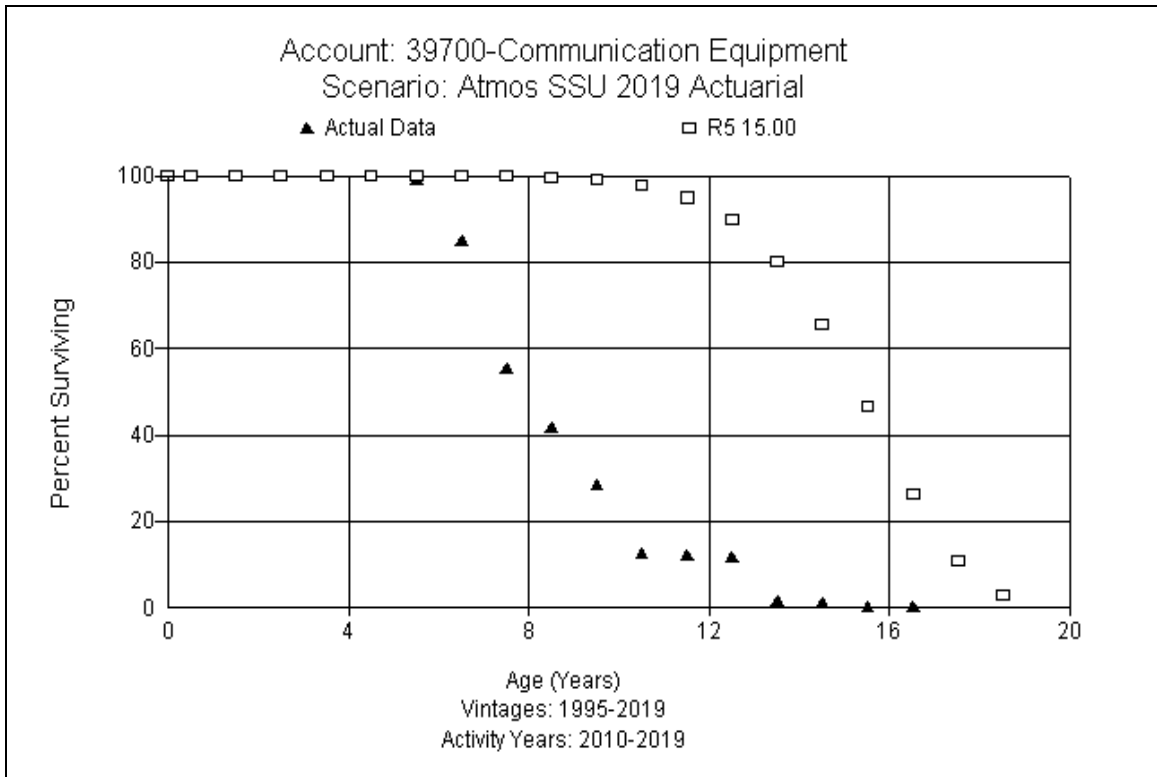
This account consists of laboratory equipment. The balance is \$24 thousand in this account. The average age of investment is 8.01 years. No retirement activity has been recorded so no curve fits were made. Based on the type and use of the assets, this study recommends retention of the 10 R2. No graph is provided.

No salvage or cost of removal has been recorded. There is generally little or no salvage and no cost of removal related to the equipment in the account. This study recommends a zero percent net salvage rate for this account.

Account 39700 – Communications Equipment

The communications equipment account includes communication, computer hardware, telephone, and radio equipment used at the various locations. The balance is \$3.3 million in this account. Discussions with Company personnel indicated that around 2009, there was a contact center built in Amarillo, of which the communication assets are still in service. The average age of the assets is around 10 years old and they have no specific plans to replace significant portions of the communications infrastructure at this point. The Company indicated within 6-9 months, all switches for the call center will be split between Greenville Data center (primary) and Lincoln (backup). All switches were replaced within the last 3 years, including the Lincoln telephone switch. Call center switches were 10-15 years old at retirement. A 15 year life is reasonable and the Company will replace pieces under O&M in the interim.

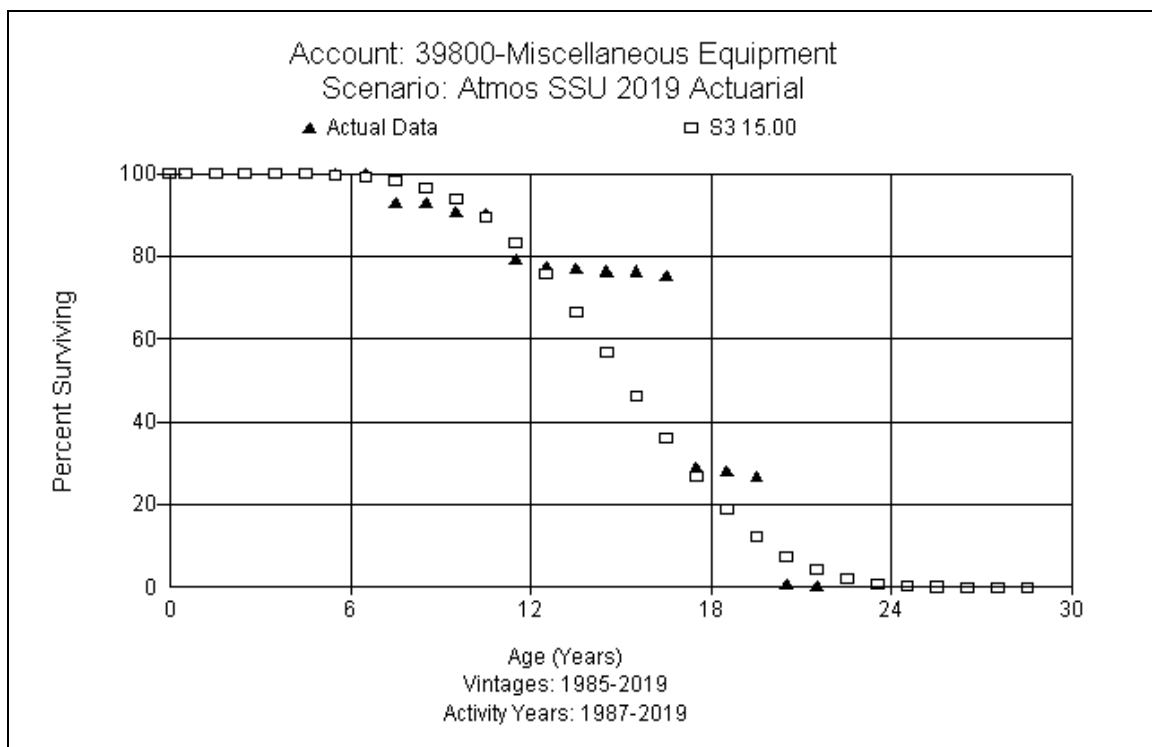
Based on the analysis, the best fits were indicating a life between 7-9 years, which is due to a large level of retirements in the last few years. The shorter life indication in the analysis is not reflective of Company expectations for these assets. Giving consideration to the type, mix, analysis, Company input and judgment, a 15 year life with the R2 dispersion is recommended. A graph of the observed life table and the recommended life and curve are shown below.



Both salvage and cost of removal were recorded in 2004, but none since. No salvage is expected in the future at time of retirement. Little, if any, cost of removal is expected to be recorded for the assets. This study recommends a zero percent net salvage rate for this account.

Account 39800 - Miscellaneous Equipment

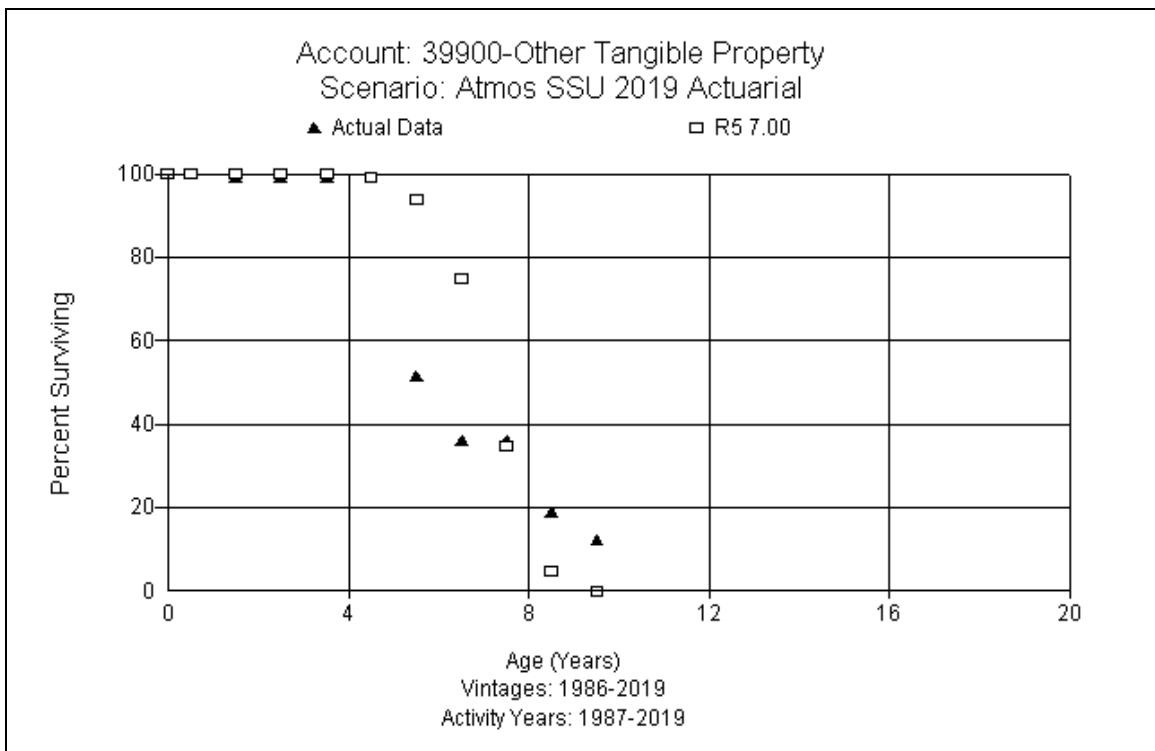
This account consists of various small office equipment items, such as kitchen appliances, televisions and audio/video equipment that are not homogeneous with other plant accounts and are at the various locations. The balance is \$742 thousand. The majority of the fits, except the most recent bands, indicated a life around 15 years. The 15 year average service life with the S3 dispersion for assets in this account is a good fit and is recommended. A graph of the observed life table and the recommended life and curve are shown below.



No salvage or cost of removal has been recorded since 1996 and none is expected at the time of retirement. This study recommends a zero percent net salvage rate for this account.

Account 39900 – Other Tangible Property

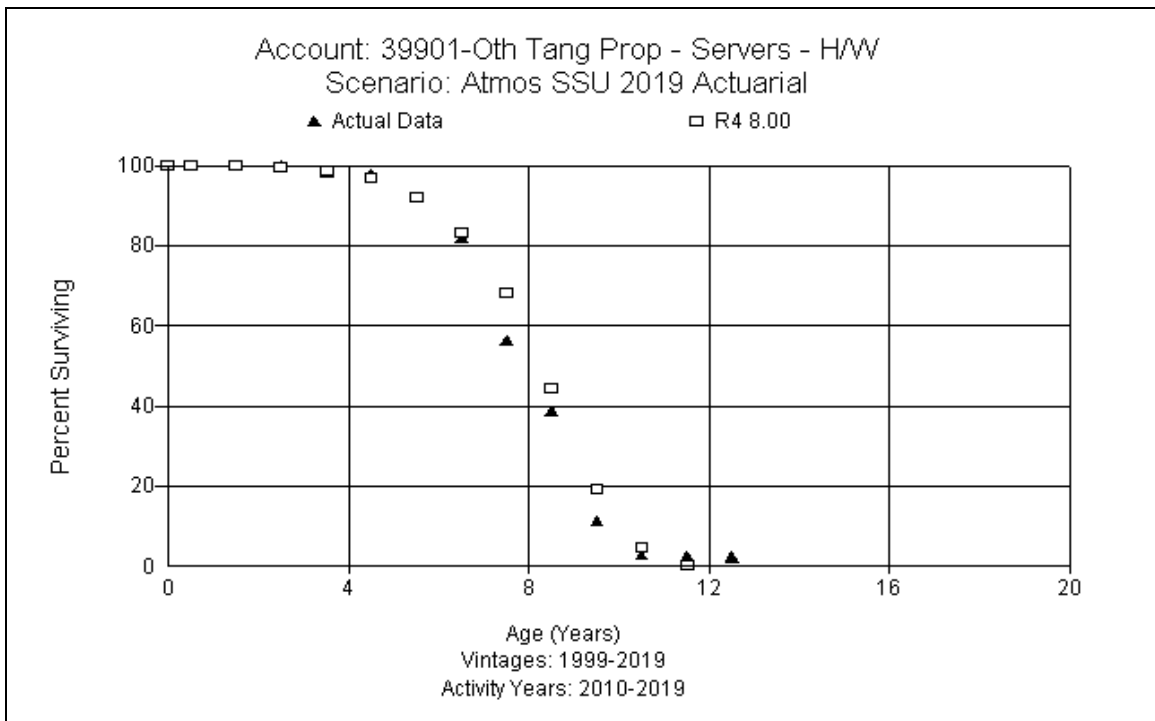
The other tangible property account holds miscellaneous equipment. The account balance is \$296 thousand. The average age of the investment is 2.43 years and average age of retirements is 7.01 years. Best fits indicate a 7 year life, which is consistent with the expectations for this account. The study recommends a 7 year life with the R5 dispersion for this account. A graph of the observed life table and the recommended life and curve are shown below.



There has been no salvage or cost of removal recorded and none is expected in the future. This study recommends a zero percent net salvage rate for this account.

Account 39901 – Servers Hardware

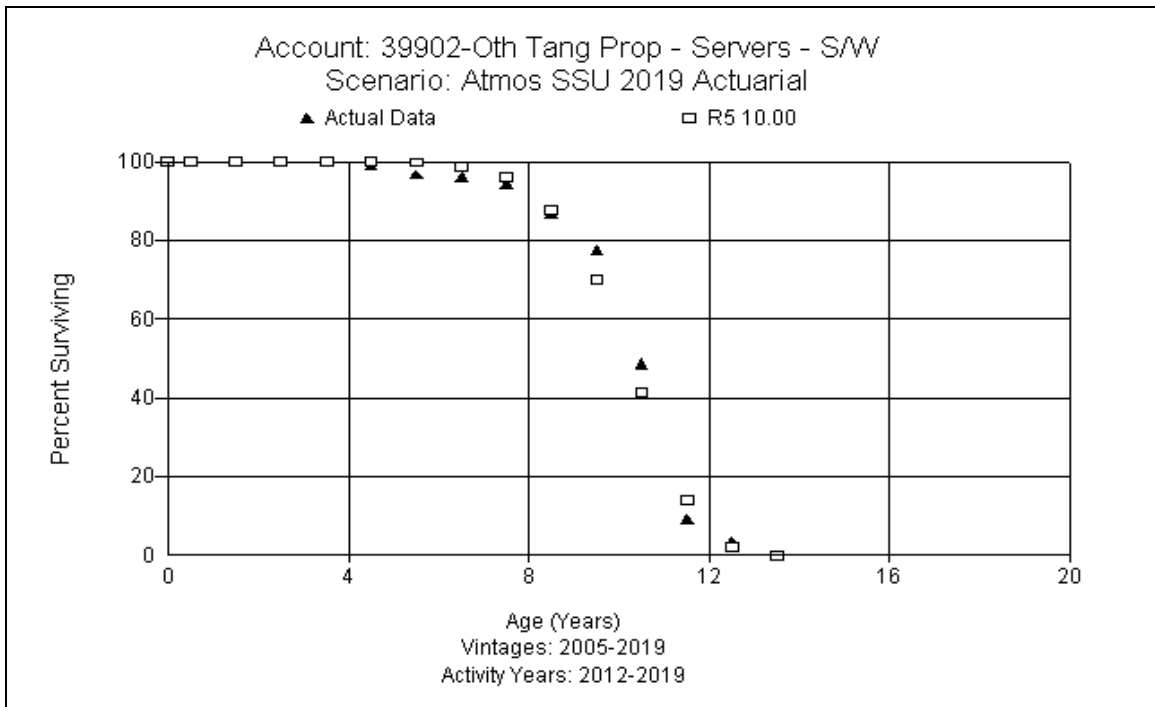
This account consists of assets such as server hardware and equipment used to serve the various locations. The balance is \$33.3 million. The current average age of the surviving balance is 4.45 years and the average age at retirement is 8.97 years. Discussions with Company personnel indicated the initial manufacturer warranty is out after 3 years. The Company generally purchases an extended warranty, which carries them a few years longer. The servers running the SAP system are planned for replacement around 8 years on average. The current life analysis indicates a good fit with the 8 R4. Based on the analysis and Company input, this study recommends an 8 R4. A graph of the observed life table and the recommended life and curve are shown below.



Very little salvage or cost of removal has been recorded in the past and no salvage or cost of removal is expected. A zero percent net salvage rate is recommended for this account.

Account 39902 – Servers Software

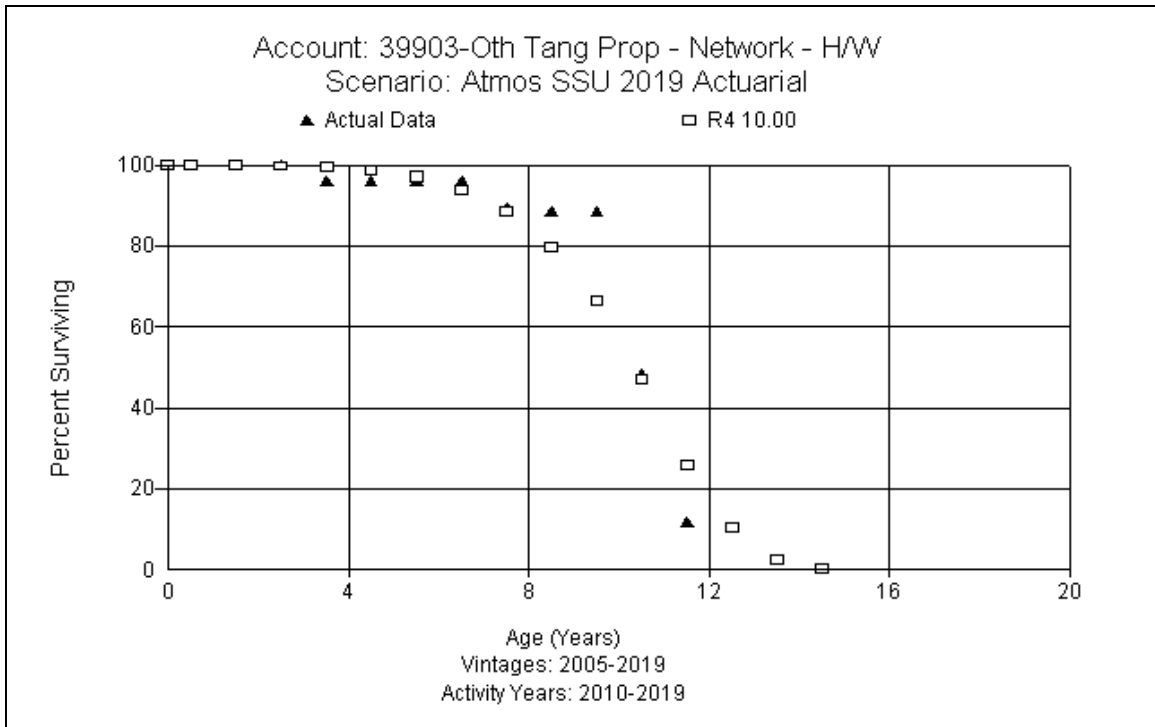
This account consists of assets such as Windows operating systems, Oracle, VMWare, Altiris and other server software. The balance is \$12.4 million. The average age of investment is 5.52 years. The average age of retirements is 11.75 years. Discussions with Company personnel indicated that virtualization disconnects the software from the hardware to some degree and can extend the life of the software as compared to the hardware. There are some perpetual licenses within this category. The life analysis provides a consistent 10 year life indication. Even though technology changes are a driver for retirement and replacement, moving the life longer makes sense operationally. This study recommends a 10 year life with the R5 dispersion pattern. A graph of the observed life table and the recommended life and curve are shown below.



No salvage or cost of removal has been recorded and none is expected in the future. A zero percent net salvage rate is recommended for this account.

Account 39903 – Network Hardware

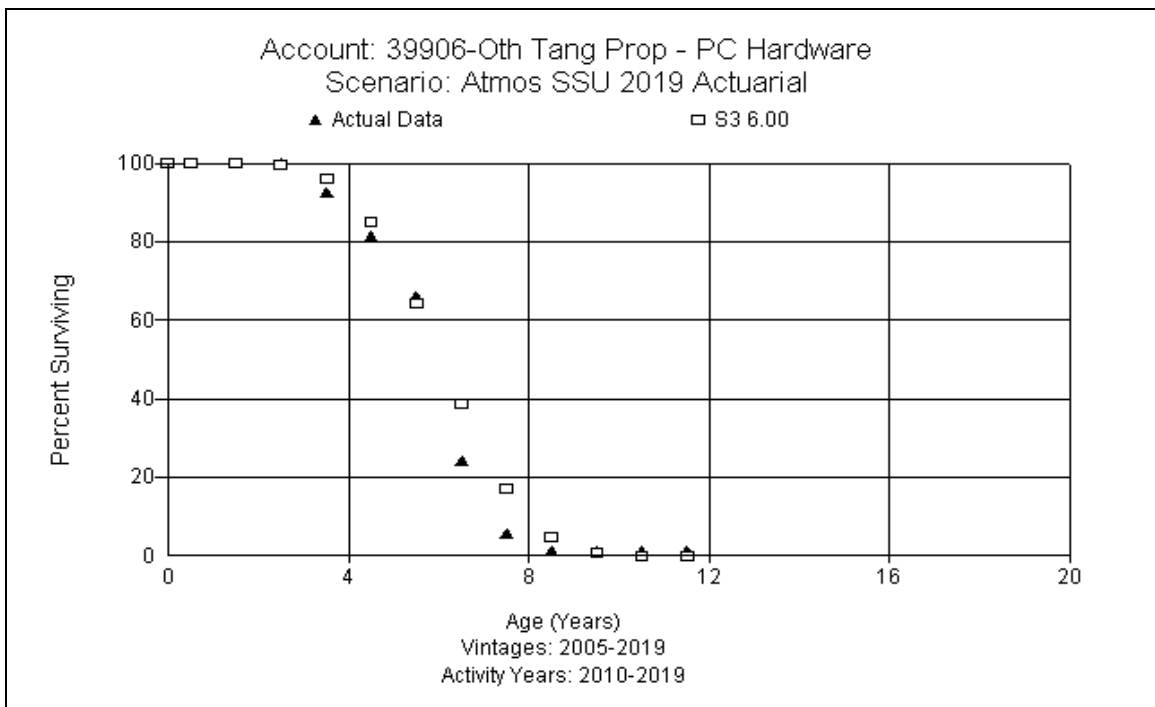
This account consists of assets related to networking activities such as routers, switches and miscellaneous equipment. The balance is \$5.4 million. The average age of retirements is 9.82 years and the average age of investment is 6.15 years. Discussions with Company personnel indicated the 2009 investment was for the data center, which has been replaced this year at around 10 years of age. A 10 year life is generally what they experience and expect. The analysis indicates consistent fits at 10 years. This study recommends the 10 R4, which is slightly longer than server hardware. A graph of the observed life table and the recommended life and curve are shown below.



Cost of removal was recorded in 2012, but none since. No salvage or cost of removal is expected in the future. A zero percent net salvage rate is recommended for this account.

Account 39906 – PC Hardware

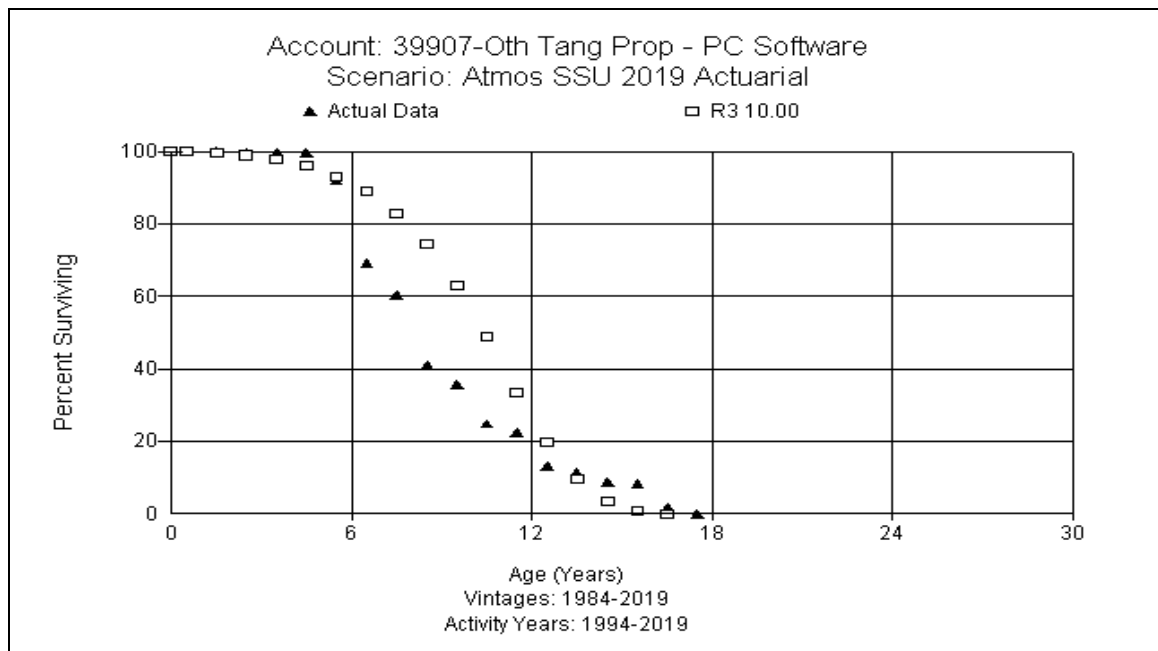
This account consists of costs for computer hardware, desktop and laptop computers, as well as peripherals. The balance is \$3.2 million. The average age of investment is 2.93 years and average age of retirements is 7.18 years. Discussions with Company personnel indicated there has been no material change in the replacement policies or practices. There can be delays in retiring some computers due to prep for retiring or being kept as a spare or in inventory. Some peripherals may have a longer life as well. Operationally, a 6 year life is reasonable. The life indications in the actuarial analysis suggest a life between 6-7 years. Based on the life analysis, Company input, and judgment, this study recommends the 6 year life and S3 dispersion. A graph of the observed life table and the recommended life and curve are shown below.



Generally, the Company pays a third party to pick up old PCs but at a nominal cost. Some salvage has been recorded but overall is sporadic and minimal. This study recommends a zero percent net salvage rate for this account.

Account 39907 – PC Software

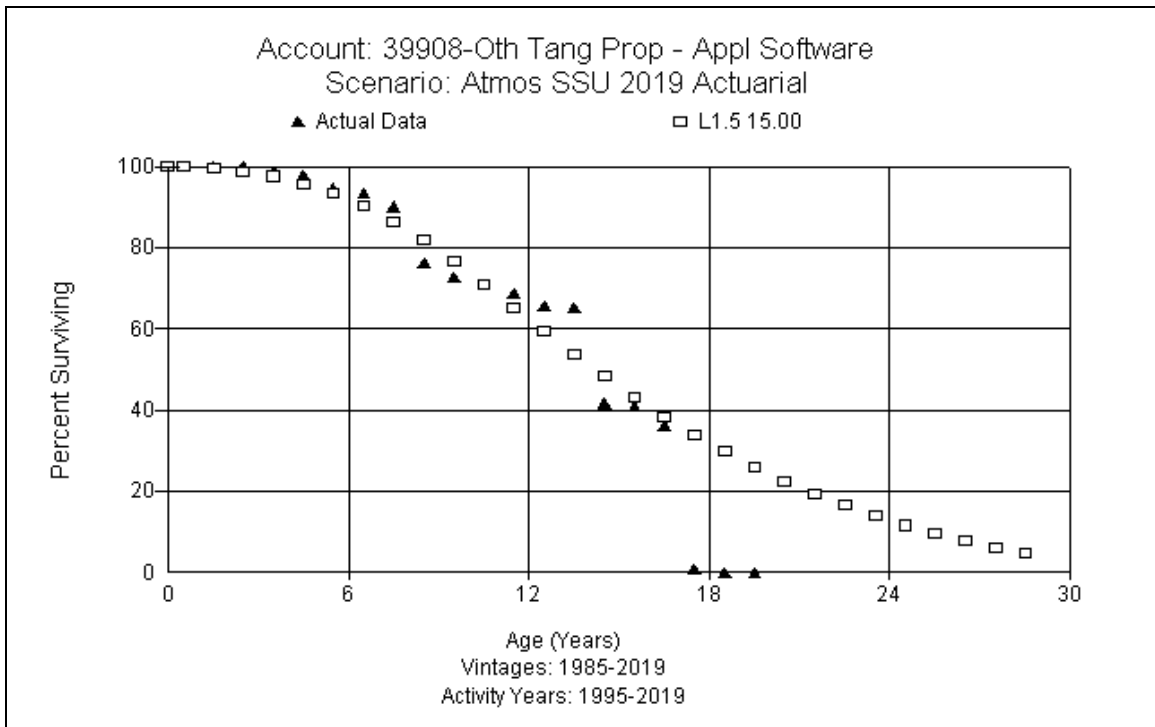
The PC software account consists of costs related to software assets and previously included operating system software. The balance is \$1.5 million. The average age of investment is 7.46 years and average age of retirements is 9.12 years. Discussions with Company personnel indicated most software is now included with the hardware at purchase. However, there are numerous other types of software that are purchased and recorded to this account. Over the past 10 years, the Company indicated they had a few “one off” situations, such as the conversion of their contact center PC environment to a virtual desktop infrastructure (VDI) environment, so the recent historical additions and retirements may not reflect the true lifespan. The Company believes a 10 year life is reasonable. The analysis indicates a life between 7-9 years. Based on the analysis, Company input, type of assets, and judgment, this study recommends the 10 R3 dispersion at this time. A graph of the observed life table and the recommended life and curve are shown below.



No salvage or cost of removal has been recorded and none is expected. This study recommends a zero percent net salvage rate for this account.

Account 39908 – Application Software

The applications software account consists of costs related to large software assets including billing system software, electronic mapping and training software applications, Oracle upgrade, Banner, Data Mart System, PowerPlant System, Advantage System application and the Waco Call Center IT build. The balance is \$212 million. The prior study dispersion pattern was 15 R5. The average age of the surviving investment is 6.47 years and average age of retirements is 12.44 years. Discussions with Company personnel indicated that their expectation for the major software platforms is that they can last 15 years or more. They will upgrade but not retire the original asset unless they moved to a different platform. Based on the analysis, numerous fits are between 13 to 15 years. Based on all the information and judgment, this study recommends the 15 year average service life with the L1.5 dispersion for this account. A graph of the observed life table and the recommended life and curve are shown below.



Some cost of removal was recorded in 2013 but is none is expected in the future. This study recommends a zero percent net salvage rate for this account.

APPENDIX A - Annual Accrual and Rate

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
	Total Depreciable Plant	329,692,832.83	7.74%	25,514,780.17

APPENDIX B - Calculation of Accrual and Rates

Appendix B

Atmos Energy - Shared Services
At September 30, 2019
Calculation of Depreciation Annual Accrual
With Reserve Reallocation

Account	Description	Plant Balance	Allocated Book Reserve	Net Salvage %	Net Salvage Amount	Unaccrued Balance	Remaining Life	Annual	
								Accrual Amount	Accrual Rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
39000	Structures & Improvements	\$ 35,954,767.62	\$ 7,245,549.20	0%	\$ -	\$ 28,709,218.42	33.49	\$ 857,131.21	2.38%
39009	Improvements - Leased	12,035,696.09	8,743,660.22	0%	-	3,292,035.87	5.33	617,786.63	5.13%
39100	Office Furniture & Equipment	9,098,412.62	4,488,607.00	0%	-	4,609,805.62	7.67	600,829.24	6.60%
39200	Transportation Equipment	103,415.63	53,933.77	10%	10,341.56	39,140.29	6.01	6,507.87	6.29%
39400	Tools Shop And Garage	606,029.27	301,752.22	0%	-	304,277.05	3.85	79,006.99	13.04%
39500	Laboratory Equipment	23,632.07	15,790.70	0%	-	7,841.37	3.42	2,292.22	9.70%
39700	Communication Equipment	3,269,128.21	1,869,500.29	0%	-	1,399,627.92	6.37	219,553.72	6.72%
39800	Miscellaneous Equipment	741,799.79	293,625.50	0%	-	448,174.29	8.34	53,739.73	7.24%
39900	Other Tangible Equipment	295,692.36	100,002.35	0%	-	195,690.01	4.42	44,240.66	14.96%
39901	Servers-Hardware	33,275,868.85	17,518,682.46	0%	-	15,757,186.39	3.56	4,426,644.24	13.30%
39902	Servers-Software	12,446,587.47	6,541,118.15	0%	-	5,905,469.32	4.46	1,323,467.74	10.63%
39903	Network Hardware	5,427,397.84	2,954,522.98	0%	-	2,472,874.86	4.41	561,162.43	10.34%
39906	PC Hardware	3,181,360.16	1,489,561.94	0%	-	1,691,798.22	2.97	570,020.36	17.92%
39907	PC Software	1,511,356.80	632,273.09	0%	-	879,083.71	5.41	162,405.87	10.75%
39908	Application Software	211,721,688.05	87,880,219.17	0%	-	123,841,468.88	7.74	15,989,991.28	7.55%
	Total Depreciable Plant	\$ 329,692,832.83	\$ 140,128,799.05		\$ 10,341.56	\$ 189,553,692.22		\$ 25,514,780.17	7.74%

APPENDIX C - Parameters

Appendix C

Atmos Energy - Shared Services Unit
Proposed Depreciation Parameters
Depreciation Study as of September 30, 2019

Account	Description	ASL Curve		Proposed 2019		
				Gross Salvage	Cost of Removal	Net Salvage
DIVISION 002 - SSU GENERAL OFFICE AND DIVISION 12 - SSU CUSTOMER SUPPORT						
39000	Structure & Improvements	50	R2	0%	0%	0%
39009	Improvements - Leased	20	R4	0%	0%	0%
39100	Office Furniture & Equipment	16	R4	0%	0%	0%
39200	Transportation Equipment	15	L2	10%	0%	10%
39400	Tools, Shop, & Garage Equipment	8	S6	0%	0%	0%
39500	Laboratory Equipment	10	R2	0%	0%	0%
39700	Communication Equipment	15	R2	0%	0%	0%
39800	Miscellaneous Equipment	15	S3	0%	0%	0%
39900	Other Tangible Equipment	7	R5	0%	0%	0%
39901	Servers-Hardware	8	R4	0%	0%	0%
39902	Servers-Software	10	R5	0%	0%	0%
39903	Network Hardware	10	R4	0%	0%	0%
39906	Pc Hardware	6	S3	0%	0%	0%
39907	Pc Software	10	R3	0%	0%	0%
39908	Application Software	15	L1.5	0%	0%	0%

APPENDIX D - Net Salvage Analysis

Appendix D

ATMOS ENERGY - SHARED SERVICES UNIT
 Depreciation Study as of September 30, 2019
 Net Salvage Analysis

Account and Description	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
39000-Structures & Improvements	2007	0	-	-	0	NA									
	39000 2008	0	-	-	0	NA	NA								
	39000 2009	0	-	-	0	NA	NA	NA							
	39000 2010	0	-	-	0	NA	NA	NA	NA						
	39000 2011	0	-	-	0	NA	NA	NA	NA	NA					
	39000 2012	0	-	-	0	NA	NA	NA	NA	NA	NA				
	39000 2013	0	-	-	0	NA	NA	NA	NA	NA	NA	NA			
	39000 2014	0	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA		
	39000 2015	0	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	39000 2016	32,330	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39000 2017	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39000 2018	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39000 2019	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39009-Improv. to Leased Premises	2000	270,911	-	-	0	0.0%								
39009 2001		0	-	-	0	NA	0.0%								
39009 2002		0	-	-	0	NA	NA	0.0%							
39009 2003		0	-	-	0	NA	NA	NA	0.0%						
39009 2004		0	-	-	0	NA	NA	NA	NA	0.0%					
39009 2005		0	-	-	0	NA	NA	NA	NA	NA	0.00%				
39009 2006		178,757	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%			
39009 2007		0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%		
39009 2008		0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	
39009 2009		0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39009 2010		0	-	-	0	NA	NA	NA	NA	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39009 2011		0	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
39009 2012		35,417	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39009 2013		0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39009 2014		126,214	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39009 2015		0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39009 2016		1,473,692	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39009 2017		0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39009 2018		0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39009 2019		437,956	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39100-Office Furniture & Equipment	1993	83,992	200	-	200	0.2%									
	39100 1994	7,848	-	-	0	0.0%	0.2%								
	39100 1995	852	-	-	0	0.0%	0.0%	0.2%							
	39100 1996	92,361	-	-	0	0.0%	0.0%	0.0%	0.1%						
	39100 1997	0	-	(5,108)	5,108	NA	5.5%	5.5%	5.1%	2.9%					
	39100 1998	6,852	-	-	0	0.0%	74.5%	5.1%	5.1%	4.7%	2.77%				
	39100 1999	0	-	-	0	NA	0.0%	74.5%	5.1%	5.1%	4.73%	2.77%			

ATMOS ENERGY - SHARED SERVICES UNIT
Depreciation Study as of September 30, 2019
Net Salvage Analysis

Account and Description	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr	3- yr	4- yr	5- yr	6- yr	7- yr	8- yr	9- yr	10- yr
							Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	Net Salv. %	
39700	2001	0	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	0.00%	
39700	2002	0	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00%
39700	2003	0	-	-	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
39700	2004	34,015	26,609	3,107	23,502	69.1%	69.1%	69.1%	69.1%	69.1%	69.09%	69.09%	69.09%	69.09%	69.09%
39700	2005	0	-	-	0	NA	69.1%	69.1%	69.1%	69.1%	69.09%	69.09%	69.09%	69.09%	69.09%
39700	2006	792,568	-	-	0	0.0%	0.0%	2.8%	2.8%	2.8%	2.84%	2.84%	2.84%	2.84%	2.84%
39700	2007	0	-	-	0	NA	0.0%	0.0%	2.8%	2.8%	2.84%	2.84%	2.84%	2.84%	2.84%
39700	2008	16,530	-	-	0	0.0%	0.0%	0.0%	0.0%	2.8%	2.79%	2.79%	2.79%	2.79%	2.79%
39700	2009	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	2.79%	2.79%	2.79%	2.79%	2.79%
39700	2010	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	2.79%	2.79%	2.79%	2.79%
39700	2011	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	2.79%	2.79%	2.79%
39700	2012	24,247,440	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.09%	0.09%
39700	2013	118,856	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.09%
39700	2014	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39700	2015	34,412	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39700	2016	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39700	2017	1,440,196	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39700	2018	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39700	2019	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800-Miscellaneous Equipment	1996	149,090	9,000	-	9,000	6.0%									
39800	1997	0	-	-	0	NA	6.0%								
39800	1998	0	-	-	0	NA	NA	6.0%							
39800	1999	0	-	-	0	NA	NA	NA	6.0%						
39800	2000	0	-	-	0	NA	NA	NA	NA	6.0%					
39800	2001	0	-	-	0	NA	NA	NA	NA	NA	6.04%				
39800	2002	0	-	-	0	NA	NA	NA	NA	NA	NA	6.04%			
39800	2003	56,637	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	4.37%		
39800	2004	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	4.37%	
39800	2005	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	4.37%
39800	2006	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800	2007	0	-	-	0	NA	NA	NA	NA	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800	2008	419,274	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800	2009	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800	2010	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800	2011	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800	2012	25,971	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800	2013	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800	2014	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800	2015	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800	2016	190,238	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800	2017	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800	2018	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39800	2019	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%

ATMOS ENERGY - SHARED SERVICES UNIT
Depreciation Study as of September 30, 2019
Net Salvage Analysis

Account and Description	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
39900-Other Tangible Property	1994	219,471	-	-	0	0.0%									
39910-CKV-Other Tangible Property	1995	0	-	-	0	NA	0.0%								
39918-CKV-Other Tangible Property	1996	0	-	-	0	NA	NA	0.0%							
39924-Other Tangible Property General	1997	0	-	-	0	NA	NA	NA	0.0%						
	39900 1998	0	-	-	0	NA	NA	NA	NA	0.0%					
	39900 1999	0	-	-	0	NA	NA	NA	NA	NA	0.00%				
	39900 2000	0	-	-	0	NA	NA	NA	NA	NA	NA	0.00%			
	39900 2001	0	-	-	0	NA	NA	NA	NA	NA	NA	NA	0.00%		
	39900 2002	8,143	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	
	39900 2003	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2004	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2005	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2006	0	-	-	0	NA	NA	NA	NA	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2007	0	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2008	224,866	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2009	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2010	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2011	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2011	0	-	-	0	NA	NA	NA	NA	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2012	0	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2013	23,172,326	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2014	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2015	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2016	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2017	0	-	-	0	NA	NA	NA	NA	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2018	649,727	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39900 2019	252,609	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39901-Oth Tang Prop - Servers - H/W	2007	0	-	-	0	NA									
39921-OthTang Prop-Servers-H/W-AEAM	2008	0	-	-	0	NA	NA								
	39901 2009	0	-	-	0	NA	NA	NA							
	39901 2010	0	-	-	0	NA	NA	NA	NA						
	39901 2011	0	-	-	0	NA	NA	NA	NA	NA					
	39901 2012	10,873,205	-	(129)	129	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%				
	39901 2013	3,585,984	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%			
	39901 2014	452,050	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%		
	39901 2015	8,526,616	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	
	39901 2016	458,171	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39901 2017	1,469,953	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39901 2018	19,665,278	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39901 2019	106,175	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%

ATMOS ENERGY - SHARED SERVICES UNIT
Depreciation Study as of September 30, 2019
Net Salvage Analysis

Account and Description	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
39902-Oth Tang Prop - Servers - S/W	2007	0	-	-	0	NA									
39922-OthTang Prop-Servers-S/W-AEAM	2008	0	-	-	0	NA	NA								
	39902 2009	0	-	-	0	NA	NA	NA							
	39902 2010	0	-	-	0	NA	NA	NA	NA						
	39902 2011	0	-	-	0	NA	NA	NA	NA	NA					
	39902 2012	6,624,796	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%				
	39902 2013	1,467,368	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%			
	39902 2014	497,701	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%		
	39902 2015	226,110	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	
	39902 2016	163,043	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39902 2017	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39902 2018	1,066,305	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39902 2019	10,688,604	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39903-Oth Tang Prop - Network - H/W	2006	11,472	-	-	0	0.0%									
39923-OthTang Prop-Network-H/W-AEAM	2007	0	-	-	0	NA	0.0%								
	39903 2008	0	-	-	0	NA	NA	0.0%							
	39903 2009	0	-	-	0	NA	NA	NA	0.0%						
	39903 2010	0	-	-	0	NA	NA	NA	NA	0.0%					
	39903 2011	0	-	-	0	NA	NA	NA	NA	NA	0.00%				
	39903 2012	886,044	-	1,278	(1,278)	-0.1%	-0.1%	-0.1%	-0.1%	-0.1%	-0.14%	-0.14%			
	39903 2013	110,059	-	-	0	0.0%	-0.1%	-0.1%	-0.1%	-0.1%	-0.13%	-0.13%	-0.13%		
	39903 2014	237,149	-	-	0	0.0%	0.0%	-0.1%	-0.1%	-0.1%	-0.10%	-0.10%	-0.10%	-0.10%	
	39903 2015	1,348,505	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%
	39903 2016	33,700	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%
	39903 2017	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%
	39903 2018	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%
	39903 2019	192,678	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	-0.05%	-0.05%	-0.05%
39904-Oth Tang Prop - Mainframe - CPU	2007	0	-	-	0	NA									
	39904 2008	0	-	-	0	NA	NA								
	39904 2009	0	-	-	0	NA	NA	NA							
	39904 2010	0	-	-	0	NA	NA	NA	NA						
	39904 2011	0	-	-	0	NA	NA	NA	NA	NA					
	39904 2012	1,095,465	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%				
	39904 2013	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%			
	39904 2014	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%		
	39904 2015	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	
	39904 2016	0	-	-	0	NA	NA	NA	NA	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39904 2017	0	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	39904 2018	0	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
	39904 2019	0	-	-	0	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%

ATMOS ENERGY - SHARED SERVICES UNIT
Depreciation Study as of September 30, 2019
Net Salvage Analysis

Account and Description	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
39905-Oth Tang Prop - Mainframe - H/W	2007	0	-	-	0	NA									
	39905 2008	0	-	-	0	NA	NA								
	39905 2009	0	-	-	0	NA	NA	NA							
	39905 2010	0	-	-	0	NA	NA	NA	NA						
	39905 2011	0	-	-	0	NA	NA	NA	NA	NA					
	39905 2012	1,159,964	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%				
	39905 2013	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%			
	39905 2014	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%		
	39905 2015	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	
	39905 2016	0	-	-	0	NA	NA	NA	NA	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39905 2017	0	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	39905 2018	0	-	-	0	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
	39905 2019	0	-	-	0	NA	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%
39906-Oth Tang Prop - PC Hardware	1994	97,832	-	-	0	0.0%									
39916-CKV-Oth Tang Prop-PC Hardware	1995	0	-	-	0	NA	0.0%								
	39906 1996	116,913	-	-	0	0.0%	0.0%	0.0%							
	39906 1997	0	-	-	0	NA	0.0%	0.0%	0.0%						
	39906 1998	0	-	-	0	NA	NA	0.0%	0.0%	0.0%					
	39906 1999	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%				
	39906 2000	2,832	3,000	45	2,955	104.3%	104.3%	104.3%	104.3%	2.5%	2.47%	1.36%			
	39906 2001	0	-	-	0	NA	104.3%	104.3%	104.3%	104.3%	2.47%	2.47%	1.36%		
	39906 2002	6,189,732	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.05%	0.05%	0.05%	0.05%	
	39906 2003	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.05%	0.05%	0.05%	0.05%	0.05%
	39906 2004	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.05%	0.05%	0.05%	0.05%	0.05%
	39906 2005	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.05%	0.05%	0.05%	0.05%	0.05%
	39906 2006	2,632,955	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.03%	0.03%	0.03%	0.03%
	39906 2007	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.03%	0.03%	0.03%
	39906 2008	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.03%	0.03%
	39906 2009	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.03%
	39906 2010	0	-	-	0	NA	NA	NA	NA	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39906 2011	0	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	39906 2011	2,825,516	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39906 2012	4,649,967	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39906 2013	217,744	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39906 2014	162,562	250	-	250	0.2%	0.1%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39906 2015	1,660,308	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39906 2016	696,097	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39906 2017	18,020	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39906 2018	1,738,169	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.01%	0.00%	0.00%	0.00%	0.00%
	39906 2019	148,508	3,272	-	3,272	2.2%	0.2%	0.2%	0.1%	0.1%	0.08%	0.08%	0.04%	0.03%	0.03%

ATMOS ENERGY - SHARED SERVICES UNIT
Depreciation Study as of September 30, 2019
Net Salvage Analysis

Account and Description	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
39907-Oth Tang Prop - PC Software	1994	38,759	-	-	0	0.0%									
39917-CKV-Oth Tang Prop-PC Software	1995	0	-	-	0	NA	0.0%								
	39907 1996	0	-	-	0	NA	NA	0.0%							
	39907 1997	0	-	-	0	NA	NA	NA	0.0%						
	39907 1998	0	-	-	0	NA	NA	NA	NA	0.0%					
	39907 1999	0	-	-	0	NA	NA	NA	NA	NA	0.00%				
	39907 2000	0	-	-	0	NA	NA	NA	NA	NA	NA	0.00%			
	39907 2001	0	-	-	0	NA	NA	NA	NA	NA	NA	NA	0.00%		
	39907 2002	861,539	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	
	39907 2003	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2004	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2005	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2006	16,495	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2007	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2008	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2009	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2010	0	-	-	0	NA	NA	NA	NA	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2011	0	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2011	0	-	-	0	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2012	2,918,743	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2013	366,151	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2014	599,561	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2015	864,238	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2016	143,271	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2017	132,181	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2018	294,805	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39907 2019	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39908-Oth Tang Prop - Appl Software	1995	5,256	-	-	0	0.0%									
39928-Oth Tang Prop-Appl SW-AEAM	1996	0	-	-	0	NA	0.0%								
	39908 1997	0	-	-	0	NA	NA	0.0%							
	39908 1998	0	-	-	0	NA	NA	NA	0.0%						
	39908 1999	0	-	-	0	NA	NA	NA	NA	0.0%					
	39908 2000	8,032,596	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%				
	39908 2001	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%			
	39908 2002	9,573,067	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%		
	39908 2003	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	
	39908 2004	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908 2005	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908 2006	731,136	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908 2007	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908 2008	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908 2009	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%

ATMOS ENERGY - SHARED SERVICES UNIT
Depreciation Study as of September 30, 2019
Net Salvage Analysis

Account and Description	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %	
	39908	2010	0	-	-	0	NA	NA	NA	NA	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908	2011	0	-	-	0	NA	NA	NA	NA	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908	2011	0	-	-	0	NA	NA	NA	NA	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908	2012	2,603,072	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908	2013	60,097,599	-	206	(206)	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908	2014	(68,545)	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908	2015	4,526,869	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908	2016	53,544,165	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908	2017	4,718,848	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908	2018	205,742	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39908	2019	4,963,406	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
39909-Oth Tang Prop - Mainframe S/W	2007	0	-	-	0	NA										
	39909	2008	0	-	-	0	NA	NA								
	39909	2009	0	-	-	0	NA	NA	NA							
	39909	2010	0	-	-	0	NA	NA	NA	NA						
	39909	2011	0	-	-	0	NA	NA	NA	NA						
	39909	2012	0	-	-	0	NA	NA	NA	NA	NA					
	39909	2013	0	-	-	0	NA	NA	NA	NA	NA	NA				
	39909	2014	1,604,387	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39909	2015	27,582	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39909	2016	0	-	-	0	NA	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39909	2017	0	-	-	0	NA	NA	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39909	2018	0	-	-	0	NA	NA	NA	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%
	39909	2019	39,252	-	-	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%