



January 3, 2025

Ms. Linda C. Bridwell, P.E. Executive Director Public Service Commission 211 Sower Boulevard Frankfort, Kentucky 40602

Re: In the Matter of: Electronic Application of Atmos Energy Corporation for an Adjustment of Rates; Approval of Tariff Revisions; and Other General Relief-Case No. 2024-00276

Dear Ms. Bridwell:

Please find attached Atmos Energy Corporation's Responses to Commission Staff's Third Request for Information and a Motion for Confidential Treatment in the above styled case.

This is to certify that the foregoing electronic filing was transmitted to the Commission on January 3, 2025; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and pursuant to the Commission's July 22, 2021 Order in Case No. 2020-00085, no paper copies of this filing will be made.

If you have any questions, please let me know.

Very truly yours,

L. Allyson Honaker

& Allyson Honerton

Enclosure

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF)	
ATMOS ENERGY CORPORATION FOR)	CASE NO.
AN ADJUSTMENT OF RATES;)	2024-00276
APPROVAL OF TARIFF REVISIONS;)	
AND OTHER GENERAL RELIEF)	

ATMOS ENERGY'S MOTION FOR CONFIDENTIAL TREATMENT

Comes now Atmos Energy Corporation ("Atmos Energy"), by and through counsel, pursuant to KRS 61.878, 807 KAR 5:001, Section 13 and other applicable law, and requests that the Kentucky Public Service Commission ("Commission") afford confidential treatment to certain information filed in its Responses to Commission Staff's Third Request for Information ("Staff's Third Request") and the Attorney General's Second Request for Information ("Attorney General's Second Request"). In support of the motion Atmos Energy respectfully states as follows:

- 1. On December 16, 2024, Commission Staff issued its Third Request for Information and the Attorney General issued its Second Request for Information to Atmos Energy in the above styled proceeding.
- 2. As part of Atmos Energy's responses, Atmos Energy is providing detailed information that Atmos Energy believes is confidential and should not be publicly disclosed. Specifically, the information is being provided in response to Staff's Third Request, Item 3 and Attorney General's Second Request, Item 1.
- 3. Request No. 3, Attachment 1 in Staff's Third Request required Atmos Energy to provide a breakdown showing the extent to which Atmos has shared in savings pursuant to its performance based rate ("PBR") mechanism in each fiscal year from 2021 to present. The

Attorney General's Second Request, Item 1 required Atmos Energy to provide information regarding raises in 2024. This response is referred to as the "Confidential Information" for which confidential protection is sought.

- 4. The Kentucky Open Records Act and applicable precedent exempts the Confidential Information from disclosure, including KRS 61.878(1)(a); KRS 61.878(1)(c)(1); Zink v. Department of Workers Claims, Labor Cabinet, 902 S.W.2d 825 (Ky. App. 1994); and, Hoy v. Kentucky Industrial Revitalization Authority, 907 S.W.2d 766, 768 (Ky. 1995). The public disclosure of the Confidential Information would potentially harm Atmos Energy's competitive position in the marketplace which would be to the detriment of Atmos Energy. Additionally, the Confidential Information is publicly unavailable, and its confidentiality is critical to Atmos Energy's effective execution of business decisions and strategy. For these reasons, the Confidential Information satisfies both the statutory and common law standards for affording confidential treatment.
- 5. Staff's Third Request, Item 3 required Atmos Energy to provide the extent to which Atmos has shared in savings pursuant to its PBR mechanism in each fiscal year from 2021 to present. In Attachment 1 to Response 3, Atmos Energy is providing the Kentucky PBR Savings June 2020-May 2024. Atmos Energy believes this information should be granted confidential treatment pursuant to KRS 61.878(1)(c)(1) because disclosure of this information would allow competitors an unfair commercial advantage because if this information competitors will gain information regarding Atmos Energy's gas purchases, transportation costs, and business strategies. This Commission has granted confidential treatment for this information in the past.¹

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¹ Case No. 2020-00289, Electronic Request of Atmos Energy Corporation for Modification and Extension of its Gas Cost Adjustment Performance Based Ratemaking Mechanism, December 6, 2022 Order (Ky. PSC December 6, 2022).

Additionally, Atmos Energy has requested confidential treatment for the same information in Case No. 2024-00205.²

- 6. The Attachment provided in response to the Attorney General's Second Request, Item 1 contains a third-party document regarding merit increases to employee salary. Atmos Energy is requesting confidential treatment of this third-party document pursuant to KRS 61.878(1)(c)(1) because if disclosed competitors in the utility industry would have inside knowledge of Atmos Energy's pay structure. This would case an unfair commercial advantage in the competitive area of employee retention. Additionally, Atmos Energy is requesting confidential treatment of this document pursuant to KRS 61.878(1)(a) because disclosure of the salary recommendations of employees would be an unwarranted invasion of personal privacy.
- 7. Atmos Energy does not object to limited disclosure of the Confidential Information, pursuant to an acceptable confidentiality and nondisclosure agreement, to any intervenors with a legitimate interest in reviewing the same for the sole purpose of participating in this case. However, as it is unknown who may or may not eventually intervene in the case, Atmos Energy reserves the right to object to sharing the Confidential Information with any party that may have a mixed-motive for accessing the Confidential Information, that may be a competitor of Atmos Energy in any market, who may have a commercial conflict of interest or for any other reason.
- 8. In accordance with the provisions of 807 KAR 5:001, Section 13(2), Atmos Energy is providing one copy of the Confidential Information separately under seal. Since Atmos Energy is requesting confidential treatment for the entirety of the documents, a redacted copy is not being provided in the public record and the copies being filed under seal with the Commission do not

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² Case No. 2024-00205, *Electronic Application of Atmos Energy Corporation for Performance Based Ratemaking Mechanism*; Atmos Energy Staff Set 1 Confidentiality Motion (filed October 25, 2024).

contain highlights. The filing of the Confidential Information is noted in the public version of Atmos Energy's responses.

9. In accordance with the provisions of 807 KAR 5:001, Section 13(3), Atmos Energy respectfully requests that the documents be granted indefinite confidential protection. Given the competitive nature of the natural gas business it is necessary that the information remain confidential indefinitely.

WHEREFORE, on the basis of the foregoing, Atmos Energy respectfully requests the Commission to enter an Order granting this Motion for Confidential Treatment and to so afford such protection from public disclosure to the unredacted copies of Confidential Information, which is filed herewith under seal, for the periods set forth herein.

This the 3rd day of January, 2025.

Respectfully submitted,

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Attorneys for Atmos Energy Corporation

CERTIFICATE OF SERVICE

This is to certify that the electronic filing has been transmitted to the Commission on January 3, 2025, and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means. Pursuant to prior Commission Orders no paper copies of this filing will be made.

Counsel, Atmos Energy Corporation

COMMONWEALTH OF KENTUCKY

ELECTRONIC APPLICATION OF ATMOS)	
ENERGY CORPORATION FOR AN)	
ADJUSTMENT OF RATES; APPROVAL OF)	Case No. 2024-00276
TARIFF REVISIONS; AND OTHER)	
GENERAL RELIEF)	8

CERTIFICATE AND AFFIDAVIT

The Affiant, Timothy (Ryan) Austin, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

Timothy (Ryan) Austin

STATE OF TENNESSEE
COUNTY OF WILLIAMSON

SUBSCRIBED AND SWORN to before me by Timothy (Ryan) Austin on this the **2**Nd day of January, 2025.

Notary Public

My Commission Expires: 01-24-2028

COMMONWEALTH OF KENTUCKY

ELECTRONIC APPLICATION OF ATMOS)	
ENERGY CORPORATION FOR AN)	
ADJUSTMENT OF RATES; APPROVAL OF)	Case No. 2024-00276
TARIFF REVISIONS; AND OTHER)	
GENERAL RELIEF)	

CERTIFICATE AND AFFIDAVIT

The Affiant, Joel J. Multer, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief

STATE OF TEXAS COUNTY OF DALLAS

SUBSCRIBED AND SWORN to before me by Joel J. Multer on this the day of December, 2024.

ASHLEA THORN MY COMMISSION EXPIRES

Notary Public

My Commission Expires: 126 227

COMMONWEALTH OF KENTUCKY

ELECTRONIC APPLICATION OF ATMOS)	
ENERGY CORPORATION FOR AN)	
ADJUSTMENT OF RATES; APPROVAL OF)	Case No. 2024-00276
TARIFF REVISIONS; AND OTHER)	
GENERAL RELIEF)	

CERTIFICATE AND AFFIDAVIT

The Affiant, Brannon C. Taylor, being duly sworn, deposes and states that the attached responses to Commission Staff's third request for information are true and correct to the best of his knowledge and belief.

Brannon C. Taylor

STATE OF TENNESSEE
COUNTY OF WILLIAMSON

SUBSCRIBED AND SWORN to before me by Brannon C. Taylor on this the 18th day of December, 2024.

Notary Public

My Commission Expires: 01-24-2028

COMMONWEALTH OF KENTUCKY

ELECTRONIC APPLICATION OF ATMOS)	
ENERGY CORPORATION FOR AN)	
ADJUSTMENT OF RATES; APPROVAL OF)	Case No. 2024-00276
TARIFF REVISIONS; AND OTHER)	
GENERAL RELIEF)	

CERTIFICATE AND AFFIDAVIT

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

STATE OF TEXAS COUNTY OF DENTON

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 2nd day of January, 2025.

TONIA WALLER Notary Public, State of Texas Comm. Expires 08-19-2028 Notary ID 132632249

Notary Public

My Commission Expires: 8/19/2028

Case No. 2024-00276 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-01 Page 1 of 2

REQUEST:

Refer to Testimony of Gregory K. Waller (Waller Direct Testimony), pages 27–28.

- a. Provide the actual bad debt margins for the past five years.
- b. Explain Atmos's write off policy for delinquent bills.
- c. Provide a step-by-step explanation of how Atmos seeks to collect delinquent bills before writing them off.

RESPONSE:

- a. See Attachment 1.
- b. Customers receive a termination of service notice when the account balance is past due and exceeds \$200. If not paid, once the balance exceeds \$275 and 60+ days past due a disconnection order is created and the customer meter is physically turned off. At the time the meter is physically disconnected, the customer has 25 days to make payment. If payment is not made, a final bill is created in the system. Once a final bill is created the customer account is considered inactive. A balance will systematically write-off once considered inactive after 90 business days.
- c. Atmos Energy puts forth significant effort in collecting on delinquent bills as well as assisting customers who may be having difficulty paying their natural gas bills. Atmos Energy provides the following information on each due date reminder email (if the email is on file) as well as on the termination notice: "Financial assistance may be available to residential customers. To locate an energy assistance agency near you, call 211 or visit atmosenergy.com/Assistance. Qualifications apply." In addition, annually, usually between October and December, Atmos Energy also sends out a separate bill insert to all Kentucky customers listing agencies by county and Atmos Energy trains contact center staff on how to locate agency contact information should they come across a customer in need. Atmos Energy's shareholders contribute dollars each year to assist customers who may be having difficulty paying their natural gas bills. In 2024 the following shareholder dollars were allocated to Kentucky to assist Kentucky customers:

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Kentucky Energy Assistance Agency	FY24 Donated
AUDUBON AREA COMMUNITY SERVICES INC	\$ 113,558
BLUE GRASS COMMUNITY ACTION PARTNERSHIP	\$ 10,000
Community Action Agency of Southern Kentucky Inc	\$ 94,660
FAMILY SERVICE SOCIETY INC	\$ 15,000
HELP OFFICE OWENSBORO	\$ 25,000
LAKE CUMBERLAND COMMUNITY ACTION AGENCY	\$ 10,000
MID AMERICA ASSISTANCE COALITION	\$ 188,758
MULTI PURPOSE COMMUNITY ACTION AGENCY INC	\$ 15,000
NEXT STEP MINISTRIES	\$ 5,000
PENNYRILE ALLIED COMMUNITY SERVICES INC	\$ 118,558
Salvation Army	\$ 110,898
ST VINCENT DE PAUL SOCIETY	\$ 20,000
WEST KENTUCKY ALLIED SERVICES INC	\$ 113,558
Grand Total	\$ 839,990

In addition, see Attachment 2. Note that the 5% late fee applies only to G-1 Commercial and Public Authority customers per the Company's approved tariff.

ATTACHMENTS:

Staff_3-01_Att1 - KY Bad Debt Rollforward FY20 to FY24.xlsx

Staff_3-01_Att2 - KY Dunning Process.pdf

Respondent: Greg Waller

Atmos Energy Corporation - Kentucky Uncollectible Accounts Expense FY 2020 - 2024

Kentucky (Division 009)

	Beginning	Bad Debt	Bad Debt	Gross W/Os (Non GCA	Ending	Recoveries (Recoverable BD)	Gross W/Os (Recoverable BD(Net W/Os Recoverable BD	· · · · · · · · · · · · · · · · · · ·	Total Net W/Os (Recoverable & Non-	Revenue (Res/Comm/	Margin Used for	Net W/O % (Non GCA Recov.) % of	Bad Debt Prov.	Bad Debt Prov.
	Balance	Provision	Collections	Recoverable)	Balance	Gas Cost)	Gas Cost)	Gas Cost)	Recoverable)	Recoverable)	PA/Unbill)	Provision	Margin	% of Revenue	% of Margin
2020 FYTD	573,216	1,183,719	140,965	(896,735)	1,001,165	54,026	(765,169)	(711,142)	(755,771)	(1,466,913)	130,400,446	72,357,176	-1.04%	0.91%	1.64%
2021 FYTD	1,001,165	2,822,569	107,466	(720,892)	3,210,308	98,698	(364,687)	(265,989)	(613,426)	(879,415)	140,424,174	75,650,644	-0.81%	2.01%	3.73%
2022 FYTD	3,210,308	711,048	119,639	(1,823,060)	2,217,934	120,351	(1,234,203)	(1,113,853)	(1,703,422)	(2,817,274)	172,193,414	75,031,959	-2.27%	0.41%	0.95%
2023 FYTD	2,217,934	871,146	103,071	(1,505,038)	1,687,113	117,188	(1,258,474)	(1,141,286)	(1,401,967)	(2,543,252)	198,952,809	78,883,189	-1.78%	0.44%	1.10%
2024 FYTD	1,687,113	1,187,654	86,828	(1,166,531)	1,795,064	154,244	(795,153)	(640,908)	(1,079,704)	(1,720,612)	133,550,078	80,881,319	-1.33%	0.89%	1.47%



Atmos Energy continually seeks ways to improve the effectiveness of our collection efforts and provide customers with ways to manage their bills and find helpful payment solutions. Compassionate but effective collection procedures are necessary, as uncollected amounts owed are ultimately included in the cost of service borne by other customers through bad debt expense. While we aim to undertake practices to minimize bad debt expense, we also want to strengthen customer relationships and provide reliable service.

Each state has a standard collection procedure that is defined for customers with a past-due balance, which complies with the applicable rules and regulations in that state. We follow this procedure in Kentucky.

Collections Procedure for Kentucky									
Due Date Reminder	Send an email on the due date.								
Late Fee	One day after the due date (5% of past due charges).								
Termination Notice	Postal mailed three (3) days after the due date if criteria are met (> \$200).								
Disconnection Order Created	System order is created fourteen (14) days after the due date if criteria are met (> \$275 and 60 days delinquent).								
Courtesy Call	Automated call the day before the disconnection order is released.								

Payment Options:

Various payment options are available to meet customer needs, including the option for customers to choose their due date. We also provide various ways that customers can pay, including credit or debit card, bank draft, check, cash, ACH, Apple Pay, Google Pay, Amazon Pay, PayPal, PayPal Credit, and Venmo. Customers can learn more about these payment options at www.atmosenergy.com/paymybill.

How to Pay:

- Online
- Automatic Draft
- Postal Mail
- Electronic Banking

- Mobile Wallet
- Payment Center or Kiosk

Programs to Help Manage Bills:

Atmos Energy offers flexible Installment Plans that allow customers to spread their past-due balance over time. Customers can also choose to enroll in our free Budget Billing program, which evens out seasonal highs and lows and makes monthly bills more predictable.

Financial Assistance Available:

Atmos Energy's Sharing the Warmth program and the federal Low-Income Home Energy Assistance Program (LIHEAP) provide financial assistance to prevent service disconnections and enable timely bill payments. Kentucky partners with 16 agencies to assist our customers in paying their bills. Financial assistance is available to eligible residential customers on a first-come, first-served basis. Customers can locate an agency at www.atmosenergy.com/gethelp or call 211.

Exceptional Customer Experience:

We offer customers the ability to sign up for text or email alerts for billing and payment reminders and service notifications. Customers can use our secure, online Account Center to pay a bill, view past statements and usage history, sign up for optional services, and manage their account information.

Customer Contact Center

888.286.6700 (available Monday – Friday, 7 am to 6 pm (Central), excluding holidays)

www.atmosenergy.com

Emergency Service

Our emergency line is always available to report a natural gas leak or after hours service issues such as a damaged or inaccessible meter and/or an unexpected service interruption.

866.322.8667 (available 24/7, 365 days a year)

Case No. 2024-00276 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-02 Page 1 of 1

REQUEST:

Refer to Waller Direct Testimony, pages 26–27. Explain why Atmos uses a fixed load percentage of labor expense to calculate benefits expense.

RESPONSE:

The Company builds its budget for benefits (including medical, dental, vision, insurance (life, disability), pension, OPEB, retirement) by gathering total costs for each component individually. These estimates are provided to the Company by the various service providers employed. Separately, the labor budget is prepared by entering individual employee information (salary and capitalization rates) into the Company's planning tool (Anaplan).

Anaplan systematically calculates a fixed benefits load percentage using the inputs for the total cost of each component of benefits combined with aggregated employee information. Thus, while a fixed benefits load is calculated systematically and applied to labor, it is based upon the expected total cost for providing each benefit.

Respondent: Greg Waller

Case No. 2024-00276 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-03 Page 1 of 1

REQUEST:

Refer to Testimony of T. Ryan Austin, page 33. Refer also to Exhibits TRA-6 and TRA-7. Provide a discussion detailing the anticipated increases in capital spending on non-PRP projects beyond the 2025 and 2026 projections, absent of inflation.

RESPONSE:

Any increases in capital spending on non-PRP projects beyond the 2025 and 2026 projections are driven by the projects themselves and the needs of the system in order to operate a safe and reliable system (for instance, Exhibits TRA-6 and TRA-7 list regulatory requirements associated with individual projects). In addition, economic development projects are opportunistic and can be difficult to project year-to-year several years out, but do require agile decision making by the Company when economic development opportunities do arise. The Company's desire is to continue to be in a position to serve economic development projects as they locate or expand in Kentucky when such investment is warranted and prudent.

As noted in the response to AG 1-03, for any capital spending (including non-PRP capital spending), all of the Company's capital investment is subject to review in setting fair, just and reasonable rates by the Commission. If the caps are removed, the Commission's review of Atmos Energy's capital spending would be the same as it is for all other regulated utilities in Kentucky since Atmos Energy is the only regulated utility that currently has the caps in place. These utilities are constrained only by the requirement that all investments are prudently incurred.

In addition, as indicated in Brannon Taylor's Direct Testimony at page 24, the Company has noted that it is open to any additional requirements for discussion of capital projects with the Commission outside the context of rate applications. Should the Commission desire the Company to submit its capital projects before each fiscal year (such as shown in Exhibits TRA-6 and TRA-7 of Company witness Austin's Direct Testimony), or to meet quarterly or annually to discuss projects with Commission Staff, the Company is available to address any concerns or questions the Commission may have concerning future proposed capital projects.

Respondents: Ryan Austin and Brannon Taylor

Case No. 2024-00276 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-04 Page 1 of 1

REQUEST:

Refer to Testimony of Joel J. Multer (Multer Direct Testimony), pages 3–4, and Exhibit JJM-1.

- a. Provide an update to Exhibit JJM-1 in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible through the most current month for which information is available.
- b. Provide work papers in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible, with updates through the most current month for which information is available, showing the calculation of "Pre Tax Book Income" in each fiscal year (FY) reflected in Exhibit JJM-1.
- c. Provide workpapers in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible showing the monthly accumulated deferred income tax (ADIT) balances associated with all of the ADIT balances reflected on page two of Exhibit JJM-1, including adjustments to the balances, beginning in the month prior to FY 2022 through the most current month for which information is available, and include in such work papers the calculation of such ADIT balances and changes thereto from book/tax timing differences in each month.

RESPONSE:

- a. See Attachment 1.
- b. See Attachment 2.
- c. See Attachment 1.

ATTACHMENTS:

Staff_3-04_Att1 - NOLC DTA Update Through 9-30-2024.xlsx Staff 3-04 Att2 - Div 009 Income Statements.xlsx

Respondent: Joel Multer

		FY 2022	FY 2023	As of 6/30/2024 FY 2024	July - Sept FY 2024	As of 9/30/2024 Total FY 2024
DIV 09	Pre Tax Book Income	27,826,385	32,545,724	30,045,584	122,150	30,167,734
DIV 09 DIV 02 DIV 012 DIV 091	Federal Taxable Income (Loss) from Book/Tax Differences Regulatory Federal Taxable Income (Loss)	(51,090,545) (18,026,132) 155,935 2,362,331 (38,772,027)	(8,033,323) (9,024,826) 433,981 (4,907,832) 11,013,723	(21,012,802) (108,093) 290,790 (8,629,366) 586,113	2,303,078 3,961,381 (206,779) (2,397,230) 3,782,600	(18,709,723) 3,853,288 84,011 (11,026,597) 4,368,713
	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%
	Increase / (Decrease) in NOLC ADIT Asset	8,142,126	(2,312,882)	(123,084)	(794,346)	(917,430)
	NOLC ADIT Beginning of Year Increase / (Decrease) in NOLC ADIT Asset NOLC ADIT End of Year	28,552,909 A 8,142,126 36,695,035	36,695,035 (2,312,882) 34,382,153	34,382,153 (123,084) 34,259,069	34,259,069 (794,346) 33,464,723	34,382,153 (917,430) 33,464,723

A - NOL ADIT as of 9/30/2021 - End of Base Period in Case No. 2021-00214

DIV 09		FY 2022	FY 2023	As of 6/30/2024 FY 2024	July - Sept FY 2024	As of 9/30/2024 Total FY 2024
DIV 03	Pre Tax Book Income	27,826,385	32,545,724	30,045,584	122,150	30,167,734
	ADIT Beginning of Year Less Items Excluded from Rate Base Less State Only Items Less TCJA Regulatory Liabiltiy related ADIT	(97,066,594) (1,439,654) 11,070,567 7,021,267	(120,107,365) (5,485,739) 5,705,377 6,138,862	(119,965,923) (1,437,843) 5,782,479 4,159,620	(126,931,020) (1,011,179) 5,117,842 2,675,190	(119,965,923) (1,437,843) 5,782,479 4,159,620
	Adjusted ADIT Beginning of Year ADIT End of Year Less Items Excluded from Rate Base Less State Only Items Less TCJA Regulatory Liabiltiy related ADIT Adjusted ADIT End of Year	(113,718,774) (120,107,365) (5,485,739) 5,705,377 6,138,862 (126,465,865)	(126,465,865) (119,965,923) (1,437,843) 5,782,479 4,159,620 (128,470,179)	(128,470,179) (126,931,020) (1,011,179) 5,117,842 2,675,190 (133,712,873)	(133,712,873) (125,813,250) (415,201) 5,559,682 2,180,524 (133,138,255)	(128,470,179) (125,813,250) (415,201) 5,559,682 2,180,524 (133,138,255)
	Change in Adjusted ADIT Applicable Federal & State Deferred Tax Rate Kentucky Mid States Div Allocation Kentucky Jurisdiction Allocation Federal Taxable Income (Loss) from Book/Tax Differences	(12,747,091) 24.9500% 100.00% 100.00% (51,090,545)	(2,004,314) 24.9500% 100.00% 100.00% (8,033,323)	(5,242,694) 24.9500% 100.00% 100.00% (21,012,802)	574,618 24.9500% 100.00% 100.00% 2,303,078	(4,668,076) 24.9500% 100.00% 100.00% (18,709,723)
DIV 02						
	ADIT Beginning of Year Less Items Excluded from Rate Base Less State Only Items Less TCJA Regulatory Liabiltiy related ADIT	841,973,871 35,796,993 1,910,422	342,022,601 25,188,290 2,780,160	314,468,054 21,428,201 2,296,070	252,997,116 19,995,420 2,299,863	314,468,054 21,428,201 2,296,070
	Less Federal NOL Adjusted ADIT Beginning of Year	850,194,457 (45,928,001)	441,283,389 (127,229,238)	458,676,680 (167,932,897)	399,122,247 (168,420,414)	458,676,680 (167,932,897)
	ADIT End of Year Less Items Excluded from Rate Base Less State Only Items Less TCJA Regulatory Liabiltiy related ADIT	342,022,601 25,188,290 2,780,160	314,468,054 21,428,201 2,296,070	252,997,116 19,995,420 2,299,863	311,818,167 17,982,823 2,475,851	311,818,167 17,982,823 2,475,851
	Less Federal NOL Adjusted ADIT End of Year	441,283,389 (127,229,238)	458,676,680 (167,932,897)	399,122,247 (168,420,414)	441,913,339 (150,553,846)	441,913,339 (150,553,846)
	Change in Adjusted ADIT Applicable Federal & State Deferred Tax Rate Kentucky Mid States Div Allocation Kentucky Jurisdiction Allocation Federal Taxable Income (Loss) from Book/Tax Differences	(81,301,236) 22.4220% 9.86% 50.42% (18,026,132)	(40,703,659) 22.4220% 9.86% 50.42% (9,024,826)	(487,517) 22.4220% 9.86% 50.42% (108,093)	17,866,569 22.4220% 9.86% 50.42% 3,961,381	17,379,051 22.4220% 9.86% 50.42% 3,853,288
DIV 040						
DIV 012	ADIT Beginning of Year Less Items Excluded from Rate Base Less State Only Items	(15,341,523) (1,166,404)	(14,387,639) (841,660)	(11,822,885) (27,859)	(10,661,552) (39,651)	(11,822,885) (27,859)
	Less State Only Items Less TCJA Regulatory Liabiltiy related ADIT Adjusted ADIT Beginning of Year	- (14,175,119)	(13,545,979)	(11,795,026)	(10,621,901)	- (11,795,026)
	ADIT End of Year Less Items Excluded from Rate Base Less State Only Items Less TCJA Regulatory Liabiltiy related ADIT	(14,387,639) (841,660) - -	(11,822,885) (27,859) - -	(10,661,552) (39,651) - -	(10,383,728) 1,072,375 - -	(10,383,728) 1,072,375 - -
	Adjusted ADIT End of Year	(13,545,979)	(11,795,026)	(10,621,901)	(11,456,103)	(11,456,103)
	Change in Adjusted ADIT Applicable Federal & State Deferred Tax Rate Kentucky Mid States Div Allocation Kentucky Jurisdiction Allocation Federal Taxable Income (Loss) from Book/Tax Differences	629,140 22.42% 11.02% 50.43% 155,935	1,750,953 22.42% 11.02% 50.43% 433,981	1,173,125 22.42% 11.02% 50.43% 290,790	(834,202) 22.42% 11.02% 50.43% (206,779)	338,923 22.42% 11.02% 50.43% 84,011
	reactar taxable income (2000) from 2001a tax 2 moreneos		100,001	200,700	(200,770)	04,011
DIV 091	ADIT Beginning of Year Less Items Excluded from Rate Base Less State Only Items	(3,474,544) 1,222,305 -	(2,438,663) 1,207,647 -	(4,559,829) 1,269,016 -	(8,390,118) 1,276,245	(4,559,829) 1,269,016 -
	Less TCJA Regulatory Liabiltiy related ADIT Adjusted ADIT Beginning of Year	(4,696,849)	(3,646,310)	(5,828,845)	(9,666,363)	(5,828,845)
	ADIT End of Year Less Items Excluded from Rate Base Less State Only Items	(2,438,663) 1,207,647	(4,559,829) 1,269,016 -	(8,390,118) 1,276,245 -	(9,326,201) 1,406,221	(9,326,201) 1,406,221
	Less TCJA Regulatory Liabiltiy related ADIT Adjusted ADIT End of Year	(3,646,310)	- (5,828,845)	(9,666,363)	- (10,732,422)	- (10,732,422)
	Change in Adjusted ADIT Applicable Federal & State Deferred Tax Rate	1,050,539 22.42%	(2,182,535) 22.42%	(3,837,518) 22.42%	(1,066,059) 22.42%	(4,903,577) 22.42%
	Kentucky Mid States Div Allocation Kentucky Jurisdiction Allocation Federal Taxable Income (Loss) from Book/Tax Differences	100.00% 50.42% 2,362,331	100.00% 50.42% (4,907,832)	100.00% 50.42% (8,629,366)	100.00% 50.42% (2,397,230)	100.00% 50.42% (11,026,597)
	Regulatory Federal Taxable Income (Loss)	(38,772,027)	11,013,723	586,113	3,782,600	4,368,713
	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%
	Increase / (Decrease) in NOLC ADIT Asset	8,142,126	(2,312,882)	(123,084)	(794,346)	(917,430)

Adjustment Description		Category	Adj Code	Fiscal 2021 9/30/2021	Fiscal 2022 10/31/2021	Fiscal 2022 11/30/2021	Fiscal 2022 12/31/2021	Fiscal 2022 1/31/2022	Fiscal 2022 2/28/2022	Fiscal 2022 3/31/2022	Fiscal 2022 4/30/2022	Fiscal 2022 5/31/2022	Fiscal 2022 6/30/2022	Fiscal 2022 7/31/2022
Environmental Activities		ACC	ACC01											
Ad Valorem Taxes		ACC	ACC02											
Directors Deferred Bonus		ACC	ACC03											
MIP/VPP Accrual	Excl	ACC	ACC04	(248,888)	(248,888)	(248,888)	(249,043)	(249,043)	(249,043)	(249,197)	(249,197)	(249,197)	(249,352)	(249,352
Accrued Environmental Asset		ACC	ACC05											
Miscellaneous Accrued		ACC	ACC06											
Self Insurance - Adjustment		ACC	ACC08											
Vacation Accrual		ACC	ACC11	(72,129)	(72,129)	(72,129)	(72,129)	(72,129)	(72,129)	(72,129)	(72,129)	(72,129)	(72,129)	(72,129
Worker's Comp Insurance Reserve		ACC	ACC12	117,791	117,791	117,791	120,851	120,851	120,851	126,540	126,540	126,540	131,190	131,190
Accrual - Subtotal				(203,226)	(203,226)	(203,226)	(200,321)	(200,321)	(200,321)	(194,786)	(194,786)		(190,291)	(190,291
Rabbi Trust - True Up		BEN	NBP01	(======================================	(===,===)	((===,===,	(===,===,	(===,===,	(20 1,7 00)	(20 1,7 00)	(20 1,7 00)	(===,===,	(
SEBP Adjustment		BEN	NBP03											
SERP DTL Offset		BEN	NBP04											
Restricted Stock Grant Plan		BEN	NBP05											
Rabbi Trust		BEN	NBP06											
VEBA Trust Contribution Adjustment		BEN	NBP08											
Restricted Stock - MIP		BEN	NBP13											
Director's Stock Awards		BEN	NBP16											
Director's Stock - Temp		BEN	NBP18											
Rabbi Trust Book Gain or Loss		BEN	NBP22											
Rabbi Trust Tax Gain or Loss		BEN	NBP23											
Rabbi Trust Unrealized Gain or Loss		BEN	NBP24											
Pension Expense		BEN	PEN01											
FAS106 Adjustment		BEN	PRB01	-	-	-	-	-	-	_	-	-	-	-
Benefits - Subtotal				-	-	-	-	_	-	-	-	-	-	-
CWIP	Excl	CWIP/RWIP	FXA26	(79,453)	(79,453)	(79,453)	(79,453)	(79,453)	(79,453)	(79,453)	(79,453)	(79,453)	(79,453)	(79,453
RWIP	Excl	CWIP/RWIP	FXA47	(54,610)	(54,610)	(54,610)	(54,610)	(54,610)	(54,610)	(54,610)	(54,610)		(54,610)	(54,610
CWIP/RWIP - Subtotal	ZX0.	CVIII / IVVIII		(134,063)	(134,063)	(134,063)	(134,063)	(134,063)	(134,063)	(134,063)	(134,063)	(134,063)	(134,063)	(134,063
Fixed Asset Cost Adjustment		FXA	FXA01	(93,738,475)	(93,738,475)	(93,738,475)	(95,856,080)	(95,856,080)	(95,856,080)	(99,259,385)	(99,259,385)	(99,259,385)	(100,037,852)	(100,037,852
•			FXA01											
Depreciation Adjustment		FXA		(23,051,260)	(23,051,260)	(23,051,260)	(23,417,178)	(23,417,178)	(23,417,178)	(23,787,850)	(23,787,850)	(23,787,850)	(24,031,299)	(24,031,299
Book Gain/Loss on Sale of Fixed Assets		FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets		FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas		FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas		FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost		FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum		FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance		FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) TPR		FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-
Repairs Aggregation Sec 481(a) Adj		FXA	FXA50											
AFUDC - Equity Asset Cost Adj		FXA	FXA80	-	-	-	(26,660)	(26,660)	(26,660)	(88,910)	(88,910)	(88,910)	(173,800)	(173,800
Plant - Subtotal				(116,789,735)	(116,789,735)	(116,789,735)	(119,299,918)	(119,299,918)	(119,299,918)	(123,136,145)	(123,136,145)	(123,136,145)	(124,242,951)	(124,242,951
Deferred Gas Costs	Excl	GCA	GCA01	(895,760)	(895,760)	(895,760)	(2,986,611)	(2,986,611)	(2,986,611)	(1,435,225)	(1,435,225)	(1,435,225)	(2,515,491)	(2,515,491
Over Recoveries of PGA	Excl	GCA	GCA03	(714,552)	(714,552)	(714,552)	(642,814)	(642,814)	(642,814)	(2,393,468)	(2,393,468)	(2,393,468)	-	-
PGA - Amended Item		GCA	GCA04	((,,	(==,,==)	(= -/ /	(= -//	(= -,=,	(=,===,===,	(=,===,===,	(=//		
Gas Cost Adjustment - Subtotal		33,1	30, to 1	(1,610,312)	(1,610,312)	(1,610,312)	(3,629,425)	(3,629,425)	(3,629,425)	(3,828,693)	(3,828,693)	(3,828,693)	(2,515,491)	(2,515,491
LGS - Goodwill Amortization		GDW	ONT13	(1,010,012)	(1,010,012)	(1,010,012)	(0,020,420)	(0,020,420)	(0,020,420)	(0,020,000)	(0,020,000)	(0,020,000)	(2,010,401)	(2,010,401
TXU - Goodwill Amortization		GDW	ONT49											
		GDW	ON149											
Goodwill - Subtotal		0.117	0.004	-	-	-	-	-	-	-	-	-	-	-
Customer Advances		ONT	CAPO1	233,412	233,412	233,412	204,852	204,852	204,852	200,613	200,613	200,613	196,043	196,043
Capital Loss CarryForward		ONT	CAP_LOSS_CF											
Amoritzation - LGS Acq. 1810-13523		ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects		ONT	DTE09	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918
Amoritzation - LGS Acq. 1810-14155		ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition		ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized		ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized		ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-
Leases - Assets		ONT	DVA10	(4,155,415)	(4,155,415)	(4,155,415)	(4,065,299)	(4,065,299)	(4,065,299)	(4,086,023)	(4,086,023)	(4,086,023)	(4,110,084)	(4,110,084
DIG on Fixed Assets		ONT	DVA16	(4,133,413)	-	-	(4,003,233)	(4,003,233)	-	-	-	-		
DIG on Fixed Assets - UCG Storage		ONT	DVA18	- -	-	- -			-	_	_	-	-	-
					-	-	-	-		-	-	-	-	-
DIG on Fixed Assets - WKG		ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-
Leases - Liabilities		ONT	DVA20	4,155,415	4,155,415	4,155,415	4,065,299	4,065,299	4,065,299	4,086,023	4,086,023	4,086,023	4,110,084	4,110,084

Adjustment Description		Category	Adj Code	Fiscal 2021 9/30/2021	Fiscal 2022 10/31/2021	Fiscal 2022 11/30/2021	Fiscal 2022 12/31/2021	Fiscal 2022 1/31/2022	Fiscal 2022 2/28/2022	Fiscal 2022 3/31/2022	Fiscal 2022 4/30/2022	Fiscal 2022 5/31/2022	Fiscal 2022 6/30/2022	Fiscal 2022 7/31/2022
Leases Reclass - Liabilities		ONT	DVA21											
RAR 86/90 Lease Expense Amortiz.		ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way		ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComfurT Goodwill		ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC		ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility		ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG		ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG		ONT	ITC04	-	_	-	_	-	-	_	-	-	-	-
Regulatory Liability - GGC		ONT	ITC05	-	-	_	_	_	_	_	_	_	_	_
Capitalized Selling Expense		ONT	NTE03	<u>-</u>	_	_	_	_	_	_	_	_	_	_
Industrial Contracts		ONT	NTE05	_	_	_	_	_	_	_	_	_	_	_
Linder - Partnership Investment		ONT	NTE08											
·		ONT		-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs			NTE11	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP		ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit		ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts		ONT	ONT02	800,972	800,972	800,972	839,789	839,789	839,789	793,716	793,716	793,716	678,061	678,061
Clearing Account - Adjustment		ONT	ONT03	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	Excl	ONT	ONT04	569,155	569,155	569,155	622,979	622,979	622,979	569,155	569,155	569,155	569,155	569,155
RAR CFWE 1990-1985		ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-
Contributed Contracts		ONT	ONT09	-	-	-	-	-	-	-	-	-	-	-
Book Inc Recognized for MTM Acctg		ONT	ONT19	-	-	-	-	-	-	-	-	-	-	-
RAR Amortization of Non-Compete		ONT	ONT20	-	-	-	-	-	-	-	-	-	-	-
Union Gas - Non Compete		ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete		ONT	ONT22	-	-	_	-	-	-	-	-	-	-	-
Palmyra - Non Compete		ONT	ONT23	-	_	_	_	-	_	_	-	-	-	-
Duke - Purchased Contracts		ONT	ONT27	-	_	_	_	-	_	_	-	-	_	-
Prepayments	Excl	ONT	ONT31	(15,546)	(15,546)	(15,546)	(2,132)	(2,132)	(2,132)	17,989	17,989	17,989	34,260	34,260
Rate Case Accrual	EXO.	ONT	ONT32	(1,051,243)	(1,051,243)	(1,051,243)	(2,224,214)	(2,224,214)	(2,224,214)	(475,866)	(475,866)	(475,866)	(402,848)	
Research and Development Expenses		ONT	ONT33	(1,031,243)	(1,031,243)	(1,031,243)	(2,224,214)	(2,224,214)	(2,224,214)	(473,666)	(473,666)	(473,000)	(402,040)	(402,040)
		ONT	ONT37											
Partnership Investment - Unitary IGS - Purchased Contracts			ONT39	-	-	-	-	-	-	-	-	-	-	-
		ONT		-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment		ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense		ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG		ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment		ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp		ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest		ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits		ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-
Impairment - Atmos Gathering LLC		ONT	ONT66	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions		ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual		ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral		ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-
LA SIIP Reg Asset		ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-
TN Reg Asset Deferral		ONT	ONT71	_	_	_	_	-	_	_	-	-	_	-
Intra Period Tax Allocation		ONT	ОТН	-	_	_	86,107	86,107	86,107	176,563	176,563	176,563	2,008,013	2,008,013
Regulatory Asset - LGS Amortization		ONT	RGA01	_	_	_	-	-	-	-	_, 0,000	-	_,	_,000,010
AFUDC - Equity Gross-Up		ONT	RGA02	_	_	_	_	_	_	_	_	_	_	_
				_	_	_	_	_	_	_	_	_	_	_
Regulatory Asset - Mid Tex		ONT	RGA03	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Winter Weather Event		ONT	RGA04	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109		ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-
Reg Liability – Pension & OPEB asset		ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109		ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109		ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate		ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up	tcja	ONT	RGL06	7,021,267	6,993,435	6,965,602	6,937,770	6,909,938	6,882,105	6,854,273	6,826,441	6,798,608	6,633,673	6,468,736
Regulatory Liability - KY GUD		ONT	RGL07	2,216,948	2,216,948	2,216,948	2,216,948	2,216,948	2,216,948	2,216,948	2,216,948	2,216,948	2,216,948	2,216,948
Regulatory Liability - NSC		ONT	RGL08	834,128	834,128	834,128	2,051,571	2,051,571	2,051,571	-	-	-	-	-
Fuel Cell ITC		ONT	RGL09											
Regulatory Liability - LA - Hurricane Ida		ONT	RGL11											
		ONT	ATTD_RGL_LA							_	_		_	_
Regulatory Liability - LA			ATTO NOL LA							-	_	-	_	

				Fiscal 2021	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022
Adjustment Description		Category	Adj Code	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022
Other - Subtotal				10,600,175	10,572,343	10,544,510	10,724,752	10,696,920	10,669,087	10,344,473	10,316,641	10,288,808	11,924,387	11,759,450
FD-NOL Credit Carryforward - Non Reg	fed nol	TAX	TAX02NR											
FD-NOL Credit Carryforward - Utility	fed nol	TAX	TAX02U											
FD-NOL Credit Carryforward - Other	fed nol	TAX	TAX02OT											
ST-State Net Operating Loss	state	TAX	TAX04	9,947,978	9,947,978	9,947,978	9,938,726	9,938,726	9,938,726	4,421,100	4,421,100	4,421,100	3,858,497	3,858,497
ST-State Bonus Depreciation	state	TAX	TAX05	4,065,397	4,065,397	4,065,397	4,065,397	4,065,397	4,065,397	4,065,397	4,065,397	4,065,397	4,065,397	4,065,397
FD-FAS 115 Adjustment		TAX	TAX06											
FD-Treasury Lock Adjustment		TAX	TAX08											
FD-Other		TAX	TAX10											
FD-Federal Benefit on State Bonus	state	TAX	TAX11	(853,733)	(853,733)	(853,733)	(853,733)	(853,733)	(853,733)	(853,733)	(853,733)	(853,733)	(853,733)	(853,733)
FD-Federal Benefit on State NOL	state	TAX	TAX12	(2,089,075)	(2,089,075)	(2,089,075)	(2,087,132)	(2,087,132)	(2,087,132)	(928,431)	(928,431)	(928,431)	(810,284)	(810,284)
FD-Fuel Cell Credit		TAX	TAX15											
State Texas Margin WWE DTL		TAX	SATTD_ONT10											
ST-Other		TAX	TAX43											
ST - Valuation Allow on State NOL		TAX	TAX13											
FD - Valuation on Fed Tax of St NO		TAX	TAX14											
FD-FAS 158 Measurement Date Change		TAX	TAX22											
FD-AMT Minimum Tax Credit		TAX	TAX23											
ST- Valuation Allow Enterprise Zone ITC		TAX	TAX37											
FD- Valuation Allow Fed Tax Enterprise Zone ITC		TAX	TAX38	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC		TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-
STATE NOL_FIN48	state	TAX	TAX44											
STATE NOL_FIN48 TN		TAX	TAX45											
FD-Treasury Lock Adjustment-Realized		TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized		TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-
FD -Federal Tax on Enterprise ITC		TAX	TAX42	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal				11,070,567	11,070,567	11,070,567	11,063,258	11,063,258	11,063,258	6,704,333	6,704,333	6,704,333	6,259,877	6,259,877
Total Accumulated Deferred Income Tax				(97,066,594)	(97,094,426)	(97,122,259)	(101,475,717)	(101,503,549)	(101,531,382)	(110,244,881)	(110,272,713)	(110,300,546)	(108,898,532)	(109,063,469)
				(97,066,594)	(97,094,426)	(97,122,259)	(101,475,717)	(101,503,549)	(101,531,382)	(110,244,881)	(110,272,713)	(110,300,546)	(108,898,532)	(109,063,469)

 Excluded
 (1,439,654)

 State Only
 11,070,567

 TCJA Reg Liab Related
 7,021,267

 Fed NOL

(113,718,774.00)

	Fiscal 2022	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2024											
Adjustment Description	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
Environmental Activities															-	-
Ad Valorem Taxes															-	-
Directors Deferred Bonus															-	-
MIP/VPP Accrual	(249,352)	(296,676)	(296,676)	(296,676)	(296,638)	(296,638)	(296,638)	(296,601)	(296,601)	(296,601)	(296,563)	(296,563)	(296,563)	(253,480)	(253,480)	(253,480
Accrued Environmental Asset	, , ,	, , ,	, , ,	, , ,	, , ,	, , ,	, , ,	, , ,	, , ,	, , ,	, , ,	, , ,	, , ,	, , ,	-	-
Miscellaneous Accrued															_	-
Self Insurance - Adjustment															_	-
Vacation Accrual	(72,129)	(66,331)	(66,331)	(66,331)	(66,331)	(66,331)	(66,331)	(66,331)	(66,331)	(66,331)	(66,331)	(66,331)	(66,331)	(67,490)	(67,490)	(67,490)
Worker's Comp Insurance Reserve	131,190	138,263	138,263	138,263	141,339	141,339	141,339	146,279	146,279	146,279	150,448	150,448	150,448	157,105	157,105	157,105
Accrual - Subtotal	(190,291)	(224,744)	(224,744)	(224,744)	(221,630)	(221,630)	(221,630)	(216,653)	(216,653)	(216,653)	(212,446)	(212,446)	(212,446)	(163,865)	(163,865)	(163,865)
Rabbi Trust - True Up	(,,	(== :,- : :,	(== -,,	(== :,: : : ,	(===,,	(===,===,	(===,===,	(==:,:::)	(===,===,	(==:,:::)	(,,,,,,,	(===,::=,	(===,::=,	(,	-	-
SEBP Adjustment															_	-
SERP DTL Offset															-	_
Restricted Stock Grant Plan															-	_
Rabbi Trust															-	-
VEBA Trust Contribution Adjustment															_	_
Restricted Stock - MIP															-	_
Director's Stock Awards															_	_
Director's Stock - Temp															_	_
Rabbi Trust Book Gain or Loss															_	_
Rabbi Trust Tax Gain or Loss															-	_
Rabbi Trust Unrealized Gain or Loss															_	-
Pension Expense															-	_
FAS106 Adjustment	-	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736
Benefits - Subtotal	<u>-</u>	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736
CWIP	(79,453)	(96,103)	(96,103)	(96,103)	(96,103)	(96,103)	(96,103)	(96,103)	(96,103)	(96,103)	(96,103)	(96,103)	(96,103)	(81,088)	(81,088)	(81,088)
RWIP	(54,610)	(43,127)	(43,127)	(43,127)	(43,127)	(43,127)	(43,127)	(43,127)	(43,127)	(43,127)	(43,127)	(43,127)	(43,127)	(52,369)	(52,369)	(52,369)
CWIP/RWIP - Subtotal	(134,063)	(139,230)	(139,230)	(139,230)	(139,230)	(139,230)	(139,230)	(139,230)	(139,230)	(139,230)	(139,230)	(139,230)	(139,230)	(133,457)	(133,457)	(133,457)
Fixed Asset Cost Adjustment	(100,037,852)	(103,748,559)	(103,748,559)	(103,748,559)	(106,742,671)	(106,742,671)	(106,742,671)	(109,399,745)	(109,399,745)	(109,399,745)	(109,373,523)	(109,373,523)	(109,373,523)	(98,904,501)	(98,904,501)	(98,904,501)
Depreciation Adjustment	(24,031,299)	(25,975,181)	(25,975,181)	(25,975,181)	(25,976,862)	(25,976,862)	(25,976,862)	(25,977,947)	(25,977,947)	(25,977,947)	(26,414,187)	(26,414,187)	(26,414,187)	(32,555,781)	(32,555,781)	(32,555,781)
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	-	_	-	-	-	_	-	-	-	-	-	_	_	_	_	-
Section 481(a) Cushion Gas	-	_	-	-	-	_	-	-	-	-	-	_	_	_	_	-
Section 481(a) Line Pack Gas	-	_	-	-	-	-	-	-	-	-	-	-	-	-	_	-
IRS Audit Assessment - Cost	-	_	-	-	-	_	-	-	-	-	-	_	_	_	_	_
IRS Audit Assessment - Accum	-	_	-	-	-	-	-	-	-	-	-	-	-	_	-	-
Repair % Completion Allowance	-	_	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) TPR	_	_	_	-	-	_	_	_	-	-	-	-	-	_	-	_
Repairs Aggregation Sec 481(a) Adj		-	-	-	-	_	-	-	-	-	-	_	-	_	-	-
AFUDC - Equity Asset Cost Adj	(173,800)	-	-	-	-	_	-	-	-	-	-	_	-	_	-	_
Plant - Subtotal	(124,242,951)	(129,723,740)	(129,723,740)	(129,723,740)	(132,719,533)	(132,719,533)	(132,719,533)	(135,377,692)	(135,377,692)	(135,377,692)	(135,787,710)	(135,787,710)	(135,787,710)	(131,460,282)	(131,460,282)	(131,460,282)
Deferred Gas Costs	(2,515,491)	(5,619,177)	(5,619,177)	(5,619,177)	(6,911,117)	(6,911,117)	(6,911,117)	(3,066,716)	(3,066,716)	(3,066,716)	991,766	991,766	991,766	3,159,397	3,159,397	3,159,397
Over Recoveries of PGA	-	-	-	-	-	-	-	(1,855,612)	(1,855,612)	(1,855,612)	(3,852,553)	(3,852,553)	(3,852,553)	(5,105,649)	(5,105,649)	(5,105,649)
PGA - Amended Item								, , , ,	0	0	0	0	0	0	-	-
Gas Cost Adjustment - Subtotal	(2,515,491)	(5,619,177)	(5,619,177)	(5,619,177)	(6,911,117)	(6,911,117)	(6,911,117)	(4,922,328)	(4,922,328)	(4,922,328)	(2,860,787)	(2,860,787)	(2,860,787)	(1,946,252)	(1,946,252)	(1,946,252)
LGS - Goodwill Amortization	• • • •								-	-	-	-	-	-	-	-
TXU - Goodwill Amortization									-	-	-	-	-	-	-	-
Goodwill - Subtotal	-	-	-	-	-	-	-	-							-	-
Customer Advances	196,043	194,564	194,564	194,564	193,205	193,205	193,205	188,553	188,553	188,553	188,553	188,553	188,553	183,666	183,666	183,666
Capital Loss CarryForward	•	-	-	•	-	-	-	-	-	-	-	-	-	- -	-	-
Amoritzation - LGS Acq. 1810-13523	_	_	_	-	-	_	_	_	-	-	-	-	-	_	-	-
Deferred Expense Projects	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)
Amoritzation - LGS Acq. 1810-14155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	-	_	_	-	-	-	-	-	-	-	-	-	-	_	-	-
RAR 91/93 Bond Cost Amortized	-	-	-	-	-	_	-	-	-	-	-	-	-	_	_	_
RAR 91/93 Bond Cost Capitalized	-	-	-	-	-	_	-	-	-	-	-	-	-	_	_	_
Leases - Assets	(4,110,084)	(4,005,865)	(4,005,865)	(4,005,865)	(3,904,043)	(3,904,043)	(3,904,043)	(3,820,561)	(3,820,561)	(3,820,561)	(3,707,257)	(3,707,257)	(3,707,257)	(3,612,666)	(3,612,666)	(3,612,666)
DIG on Fixed Assets	-	-	-	-			-		-		-	-	-	-	-,- ==,555)	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
DIG on Fixed Assets - UCG Storage	_	_	-	-	-	_	_	_	_	-	-	_	_	<u>-</u>	_	_
DIG on Fixed Assets - WKG	<u>-</u>	_	-	-	-	_	_	_		-	-	_	_	<u>-</u>	_	_
Leases - Liabilities	4,110,084	4,005,865	4,005,865	4,005,865	3,904,043	3,904,043	3,904,043	3,820,561	3,820,561	3,820,561	3,707,257	3,707,257	3,707,257	3,612,666	3,612,666	3,612,666
	7,110,004	7,003,003	¬,000,000	-,00J,00J	5,504,043	5,504,043	5,507,043	3,020,301	3,020,301	3,020,301	3,101,231	3,101,231	3,101,231	3,012,000	5,012,000	3,012,000

	Fiscal 2022	Fiscal 2022	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2024	Fiscal 2024				
Adjustment Description	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
Leases Reclass - Liabilities	3.33.33.							5.7.2.2.2	,,	,	.,,	, , , , ,	-,-,-	-	-	-
RAR 86/90 Lease Expense Amortiz.	_	_	-	_	_	_	-	_	-	_	_	_	_	_	-	-
MVG Right of Way	-	-	-	-	-	-	-	_	-	-	_	-	-	-	_	_
Amortization - ComfurT Goodwill	-	-	-	-	-	-	-	_	-	-	_	-	-	-	-	-
Deferred ITC - GGC	-	-	-	-	-	-	-	_	-	-	_	-	-	-	-	-
Deferred ITC - UCG Non-Utility	-	-	-	-	-	-	-	_	-	-	_	-	-	-	-	-
Deferred ITC - UCG	-	-	-	-	-	-	-	_	-	-	-	-	-	-	-	-
Deferred ITC - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Linder - Partnership Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	678,061	553,374	553,374	553,374	494,750	494,750	494,750	515,157	515,157	515,157	516,086	516,086	516,086	420,935	420,935	420,935
Clearing Account - Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	569,155	569,155	569,155	569,155	586,389	586,389	586,389	613,229	613,229	613,229	636,643	636,643	636,643	954,111	954,111	954,111
RAR CFWE 1990-1985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Inc Recognized for MTM Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR Amortization of Non-Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union Gas - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Duke - Purchased Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	34,260	189	189	189	5,422	5,422	5,422	22,259	22,259	22,259	(15,235)	(15,235)	(15,235)	(58,765)	(58,765)	(58,765)
Rate Case Accrual	(402,848)	(358,878)	(358,878)	(358,878)	(300,602)	(300,602)	(300,602)	(358,878)	(358,878)	(358,878)	(358,878)	(358,878)	(358,878)	-	-	-
Research and Development Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IGS - Purchased Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment - Atmos Gathering LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SIIP Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TN Reg Asset Deferral	2 000 012	-	-	-	-	-	-	-	-	2 000 025	-	4 530 005	4 530 005	-	-	-
Intra Period Tax Allocation	2,008,013	-	-	-	582,105	582,105	582,105	2,096,625	2,096,625	2,096,625	1,539,905	1,539,905	1,539,905	-	-	-
Regulatory Asset - LGS Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC - Equity Gross-Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Winter Weather Event	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109 Reg Liability - Pension & OPEB asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	<u>-</u>	<u>-</u> -	<u>-</u> -	<u>-</u> -	-	- -	<u>-</u>	- -	- -	- -	<u>-</u>	- -	<u>-</u>	<u>-</u> -	- -	- -
Regulatory Liability - OCGC Rate Regulatory Liability - 2017 Gross Up	- 6,303,799	- 6,138,862	- 5,973,925	- 5,808,988	- 5,644,052	- 5,479,115	- 5,314,178	- 5,149,242	- 4,984,305	- 4,819,368	- 4,654,431	- 4,489,494	- 4,324,557	4,159,620	- 3,994,683	3,829,746
Regulatory Liability - 2017 Gross Op	6,303,799 2,216,948	2,697,562	2,697,562	2,697,562	2,697,562	2,697,562	5,314,178 2,697,562	2,697,562	4,984,305 2,697,562	4,819,368 2,697,562	4,654,431 2,697,562	4,489,494 2,697,562	4,324,557 2,697,562	2,253,273	2,253,273	2,253,273
Regulatory Liability - NY GOD Regulatory Liability - NSC	2,216,948	78,503	78,503	78,503	78,503	78,503	78,503	2,697,562	2,697,562	2,697,562	2,697,562	2,697,562	2,697,562	2,253,273	2,253,273	2,253,273
Fuel Cell ITC	-															
Regulatory Liability - LA - Hurricane Ida		-	-	-	-	-	-	-	-	-	-	-	-	- -	-	-
Regulatory Liability - LA	_			_	_			_	_			<u>-</u>		-	-	-
	-	-	-	-		-	-	-		-	- -		-	-	-	-
CNG Tax Credit					-	-	-	-	-	-	-	-	-	-		

	Fiscal 2022	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2024											
Adjustment Description	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
Other - Subtotal	11,594,513	9,864,413	9,699,476	9,534,539	9,972,468	9,807,531	9,642,594	11,150,444	10,985,507	10,820,570	10,144,373	9,979,436	9,814,499	7,925,718	7,760,781	7,595,844
FD-NOL Credit Carryforward - Non Reg															-	-
FD-NOL Credit Carryforward - Utility															-	-
FD-NOL Credit Carryforward - Other															-	-
ST-State Net Operating Loss	3,858,497	6,320,938	6,320,938	6,320,938	6,309,845	6,309,845	6,309,845	5,648,517	5,648,517	5,648,517	5,866,650	5,866,650	5,866,650	6,706,624	6,706,624	6,706,624
ST-State Bonus Depreciation	4,065,397	3,381,432	3,381,432	3,381,432	3,381,432	3,381,432	3,381,432	3,381,432	3,381,432	3,381,432	3,381,432	3,381,432	3,381,432	2,869,415	2,869,415	2,869,415
FD-FAS 115 Adjustment															-	-
FD-Treasury Lock Adjustment															-	-
FD-Other															-	-
FD-Federal Benefit on State Bonus	(853,733)	(710,101)	(710,101)	(710,101)	(710,101)	(710,101)	(710,101)	(710,101)	(710,101)	(710,101)	(710,101)	(710,101)	(710,101)	(602,577)	(602,577)	(602,577)
FD-Federal Benefit on State NOL	(810,284)	(1,327,397)	(1,327,397)	(1,327,397)	(1,325,068)	(1,325,068)	(1,325,068)	(1,186,189)	(1,186,189)	(1,186,189)	(1,231,997)	(1,231,997)	(1,231,997)	(1,408,391)	(1,408,391)	(1,408,391)
FD-Fuel Cell Credit															-	-
State Texas Margin WWE DTL															-	-
ST-Other															-	-
ST - Valuation Allow on State NOL															-	-
FD - Valuation on Fed Tax of St NO															-	-
FD-FAS 158 Measurement Date Change															-	-
FD-AMT Minimum Tax Credit															-	-
ST- Valuation Allow Enterprise Zone ITC															-	-
FD- Valuation Allow Fed Tax Enterprise Zone ITC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE NOL_FIN48		(1,959,495)	(1,959,495)	(1,959,495)	(1,959,495)	(1,959,495)	(1,959,495)	(1,959,495)	(1,959,495)	(1,959,495)	(1,959,495)	(1,959,495)	(1,959,495)	(1,782,592)	(1,782,592)	(1,782,592)
STATE NOL_FIN48 TN		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
FD-Treasury Lock Adjustment-Unrealized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD -Federal Tax on Enterprise ITC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal	6,259,877	5,705,377	5,705,377	5,705,377	5,696,613	5,696,613	5,696,613	5,174,164	5,174,164	5,174,164	5,346,489	5,346,489	5,346,489	5,782,479	5,782,479	5,782,479
Total Accumulated Deferred Income Tax	(109,228,406)	(120,107,365)	(120,272,302)	(120,437,239)	(124,292,693)	(124,457,630)	(124,622,567)	(124,301,559)	(124,466,496)	(124,631,433)	(123,479,575)	(123,644,512)	(123,809,449)	(119,965,923)	(120,130,860)	(120,295,797)
	(109,228,406)	(120,107,365)	(120,272,302)	(120,437,239)	(124,292,693)	(124,457,630)	(124,622,567)	(124,301,559)	(124,466,497)	(124,631,434)	(123,479,573)	(123,644,510)	(123,809,446)	(119,965,922)	(120,130,860)	(120,295,797)

(5,485,739)(1,437,843)5,705,3775,782,4796,138,8624,159,620

(126,465,865)

	Figure 2024	Figural 2024	Fiscal 2024	Fiscal 2024	Figure 2004	Figure 2004	Figure 2024	Fiscal 2024	Figure 2004	Fiscal 2024	Figure 2004
Adjustment Description	Fiscal 2024 12/31/2023	Fiscal 2024 1/31/2024	2/29/2024	3/31/2024	Fiscal 2024 4/30/2024	Fiscal 2024 5/31/2024	Fiscal 2024 6/30/2024	6/30/2024	Fiscal 2024 7/31/2024	8/31/2024	Fiscal 2024 9/30/2024
Environmental Activities	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	-	_	_	-	-	-	-	-	-	-	-
Directors Deferred Bonus	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	(252,751)	(252,751)	(252,751)	(252,021)	(252,021)	(252,021)	(251,292)	(251,292)	(251,292)	(251,292)	(251,109)
Accrued Environmental Asset	(202,701)	(202,701)	(202,701)	(202,021)	(202,021)	(202,021)	(201,202)	(201,202)	(201,202)	(201,202)	(201,100)
Miscellaneous Accrued	_	_	_	_	_	_	_	_	_	_	_
Self Insurance - Adjustment	_	_	_	_	_	_	-	_	_	_	_
-	- (67.400)	(67.400)	(67.400)	(67.400)	(67.400)	(67.400)		(67,400)	(67.400)	(67.400)	(ee 000)
Vacation Accrual	(67,490)	(67,490)	(67,490)	(67,490)	(67,490)	(67,490)	(67,490)	(67,490)	(67,490)	(67,490)	(66,998)
Worker's Comp Insurance Reserve	159,774	159,774	159,774	163,840	163,840	163,840	167,938	167,938	167,938	167,938	172,845
Accrual - Subtotal	(160,467)	(160,467)	(160,467)	(155,671)	(155,671)	(155,671)	(150,844)	(150,844)	(150,844)	(150,844)	(145,262)
Rabbi Trust - True Up	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	-	-	-	-	-	-	-	-	-	-	-
SERP DTL Offset	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	-	-	-	-	-	-	-	-	-	-	-
VEBA Trust Contribution Adjustment	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Book Gain or Loss	-	-	-	-	_	-	-	-	-	-	_
Rabbi Trust Tax Gain or Loss	_	_	_	_	_	_	_	_	_	_	_
Rabbi Trust Unrealized Gain or Loss	_	_	_	_	_	_	_	_	_	_	_
	_	_	_	_	_	_	_	_	_	_	_
Pension Expense	-	- 20.720	- 20.720	- 20.720	- 20.720	- 20.720	-	20.720	- 20.720	- 20.720	10.050
FAS106 Adjustment	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	18,958
Benefits - Subtotal	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	29,736	18,958
CWIP	(81,088)	(81,088)	(81,088)	(81,088)	(81,088)	(81,088)	(81,088)	(81,088)	(81,088)	(81,088)	631,594
RWIP	(52,369)	(52,369)	(52,369)	(52,369)	(52,369)	(52,369)	(52,369)	(52,369)	(52,369)	(52,369)	(47,648)
CWIP/RWIP - Subtotal	(133,457)	(133,457)	(133,457)	(133,457)	(133,457)	(133,457)	(133,457)	(133,457)	(133,457)	(133,457)	583,946
Fixed Asset Cost Adjustment	(101,079,155)	(101,079,155)	(101,079,155)	(103,808,145)	(103,808,145)	(103,808,145)	(104,751,034)	(104,751,034)	(104,751,034)	(104,751,034)	(99,190,469)
Depreciation Adjustment	(32,887,309)	(32,887,309)	(32,887,309)	(33,272,401)	(33,272,401)	(33,272,401)	(33,585,505)	(33,585,505)	(33,585,505)	(33,585,505)	(36,964,103)
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	-	_	-	_	_	_	-	-	_	-	_
Repair % Completion Allowance	_	_	_	_	_	_	_	_	_	_	_
Section 481(a) TPR	_	_	_	_	_	_	_	_	_	_	_
Repairs Aggregation Sec 481(a) Adj											
	-	-	-	-	-	-	-	-	-	-	-
AFUDC - Equity Asset Cost Adj	(400,000,404)	- (400,000,404)	(400,000,404)	- (407.000.540)	- (407.000.540)	- (407.000.540)	- (400 000 500)	(400,000,500)	- (400 000 500)	(400,000,500)	- (400 454 570)
Plant - Subtotal	(133,966,464)	(133,966,464)	(133,966,464)	(137,080,546)	(137,080,546)	(137,080,546)	(138,336,539)	(138,336,539)	(138,336,539)	(138,336,539)	(136,154,572)
Deferred Gas Costs	2,932,638	2,932,638	2,932,638	2,525,883	2,525,883	2,525,883	2,039,530	2,039,530	2,039,530	2,039,530	528,447
Over Recoveries of PGA	(5,017,403)	(5,017,403)	(5,017,403)	(4,918,759)	(4,918,759)	(4,918,759)	(3,787,553)	(3,787,553)	(3,787,553)	(3,787,553)	(2,500,805)
PGA - Amended Item	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	(2,084,765)	(2,084,765)	(2,084,765)	(2,392,876)	(2,392,876)	(2,392,876)	(1,748,023)	(1,748,023)	(1,748,023)	(1,748,023)	(1,972,358)
LGS - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	183,666	183,666	183,666	183,666	183,666	183,666	183,666	183,666	183,666	183,666	172,606
Capital Loss CarryForward	-	-	-	-	-	-	-	- -	-	-	-
Amoritzation - LGS Acq. 1810-13523	-	_	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)	(8,918)
Amoritzation - LGS Acq. 1810-14155	(0,010)	(0,010)	(0,010)	(0,010)	(0,010)	(0,010)	-	(0,010)	(0,010)	(0,010)	-
Deferred Projects - TXU Acquisition	_	_		_	_	_	_	_	_		_
·	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	- 	-	-	-	-	- ,	-	<u>-</u>	-		
Leases - Assets	(3,192,885)	(3,192,885)	(3,192,885)	(3,198,398)	(3,198,398)	(3,198,398)	(3,144,373)	(3,144,373)	(3,144,373)	(3,144,373)	(3,376,514)
DIG on Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	-	-	-	-	-	-	-	-	-	-	-
Leases - Liabilities	3,192,885	3,192,885	3,192,885	3,198,398	3,198,398	3,198,398	3,144,373	3,144,373	3,144,373	3,144,373	3,376,514

Adjustment Description	Fiscal 2024 12/31/2023	Fiscal 2024 1/31/2024	Fiscal 2024 2/29/2024	Fiscal 2024 3/31/2024	Fiscal 2024 4/30/2024	Fiscal 2024 5/31/2024	Fiscal 2024 6/30/2024	Fiscal 2024 6/30/2024	Fiscal 2024 7/31/2024	Fiscal 2024 8/31/2024	Fiscal 2024 9/30/2024
eases Reclass - Liabilities	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComfurT Goodwill	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	_	-	_	_	-	_	_	-	-	-	_
Deferred ITC - UCG	-	-	_	-	-	_	-	-	-	-	-
Deferred ITC - MVG	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	-	_	_	_	-	_	_	-	_	_	_
Capitalized Selling Expense	_	_	_	_	_	_	_	_	_	_	_
ndustrial Contracts	_	_	_	_	_	_	_	_	_	_	_
Linder - Partnership Investment	_	_	_			_	_	_		_	_
JNICAP Section 263A Costs	_	_	_	_	_	_	_	_	_	_	_
	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	-	-	-	-	-	-	-	-	-	-	-
JNICAP - IRS Audit	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	418,378	418,378	418,378	528,427	528,427	528,427	543,283	543,283	543,283	543,283	447,868
Clearing Account - Adjustment	-	<u>-</u>	-	<u>-</u>	<u>-</u>	-	-	-	-	<u>-</u>	-
Charitable Contribution Carryover	1,013,898	1,013,898	1,013,898	1,092,690	1,092,690	1,092,690	1,152,002	1,152,002	1,152,002	1,152,002	1,286,280
RAR CFWE 1990-1985	-	-	-	-	-	-	-	-	-	-	-
Contributed Contracts	-	-	-	-	-	-	-	-	-	-	-
Book Inc Recognized for MTM Acctg	-	-	-	-	-	-	-	-	-	-	-
RAR Amortization of Non-Compete	-	-	-	-	-	-	-	-	-	-	-
Jnion Gas - Non Compete	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	-	-	-	-	-	-	-	-	-	-	-
Duke - Purchased Contracts	-	-	-	-	-	-	-	-	-	-	-
Prepayments	(45,298)	(45,298)	(45,298)	(25,098)	(25,098)	(25,098)	(30,409)	(30,409)	(30,409)	(30,409)	(61,960
Rate Case Accrual	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	-	-	-	-	-	-	-	-	-	-	-
artnership Investment - Unitary	_	_	_	_	_	_	-	_	_	_	_
GS - Purchased Contracts	<u>-</u>	_	-	_	_	_	-	-	-	_	_
nventory Adjustment	_	_	_	_	_	_	_	_	_	_	_
tock Option Expense	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	-	-	-	-	-	-	-	-	-	-	-
NACOG to FIFO Adjustment	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	-	-	-		•	•			-	-	
Federal & State Tax Interest	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	-	-	-	-	-	-	-	-	-	-	-
mpairment - Atmos Gathering LLC	-	-	-	-	-	-	-	-	-	-	-
/A Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	-	-	-	-	-	-	-	-	-	-	-
A SIIP Reg Asset	-	-	-	-	-	-	-	-	-	-	-
N Reg Asset Deferral	-	-	-	-	-	-	-	-	-	-	-
ntra Period Tax Allocation	587,098	587,098	587,098	1,969,250	1,969,250	1,969,250	1,308,176	1,308,176	1,308,176	1,308,176	-
Regulatory Asset - LGS Amortization	- -	-	-	-	-	-	-	-	-	-	-
AFUDC - Equity Gross-Up	-	-	-	_	_	-	-	-	-	-	_
Regulatory Asset - Mid Tex	-	-	-	-	_	-	-	-	-	-	_
Regulatory Asset - Winter Weather Event	_	-	-	_	_	-	-	-	-	<u>-</u>	_
Regulatory Liability - Atmos 109	_	-	-	-	_	-	_	_	-	_	_
leg Liability – Pension & OPEB asset	-	_	_	-	- -	_	_	-		<u>-</u>	-
	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	<u>-</u>	<u>-</u>	-	-	<u>-</u>	<u>-</u>	_	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Regulatory Liability - 2017 Gross Up	3,664,810	3,499,873	3,334,936	3,170,000	3,005,063	2,840,126	2,675,190	2,675,190	2,510,253	2,345,316	2,180,524
legulatory Liability - KY GUD	2,253,273	2,253,273	2,253,273	2,253,273	2,253,273	2,253,273	2,253,273	2,253,273	2,253,273	2,253,273	1,877,337
legulatory Liability - NSC	78,680	78,680	78,680	100,257	100,257	100,257	214,002	214,002	214,002	214,002	402,619
uel Cell ITC	-	-	-	-	-	-	-	-	-	-	-
legulatory Liability - LA - Hurricane Ida	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - LA	-	-	-	-	-	-	-	-	-	-	-

Adjustment Description	Fiscal 2024 12/31/2023	Fiscal 2024 1/31/2024	Fiscal 2024 2/29/2024	Fiscal 2024 3/31/2024	Fiscal 2024 4/30/2024	Fiscal 2024 5/31/2024	Fiscal 2024 6/30/2024	Fiscal 2024 6/30/2024	Fiscal 2024 7/31/2024	Fiscal 2024 8/31/2024	Fiscal 2024 9/30/2024
·											
Other - Subtotal	8,145,587	7,980,650	7,815,713	9,263,547	9,098,610	8,933,673	8,290,265	8,290,265	8,125,328	7,960,391	6,296,356
FD-NOL Credit Carryforward - Non Reg	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	- 0.404.000	- 0.424.000	- 0.424.000	-	-	-	- E 00E 040	- E 00E 010	-	- E 00E 010	
ST-State Net Operating Loss	6,431,960	6,431,960	6,431,960	5,905,450	5,905,450	5,905,450	5,865,312	5,865,312	5,865,312	5,865,312	6,786,468
ST-State Bonus Depreciation	2,869,415	2,869,415	2,869,415	2,869,415	2,869,415	2,869,415	2,869,415	2,869,415	2,869,415	2,869,415	2,507,549
FD-FAS 115 Adjustment	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	-	-	-	-	-	-	-	-	-	-	-
FD-Other	- (222 ===)	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	(602,577)	(602,577)	(602,577)	(602,577)	(602,577)	(602,577)	(602,577)	(602,577)	(602,577)	(602,577)	(526,585)
FD-Federal Benefit on State NOL	(1,350,712)	(1,350,712)	(1,350,712)	(1,240,144)	(1,240,144)	(1,240,144)	(1,231,716)	(1,231,716)	(1,231,716)	(1,231,716)	(1,425,158)
FD-Fuel Cell Credit	-	-	-	-	-	-	-	-	-	-	-
State Texas Margin WWE DTL	-	-	-	-	-	-	-	-	-	-	-
ST-Other	-	-	-	-	-	-	-	-	-	-	-
ST - Valuation Allow on State NOL	-	-	-	-	-	-	-	-	-	-	-
FD - Valuation on Fed Tax of St NO	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	-	-	-	-	-	-	-	-	-	-	-
ST- Valuation Allow Enterprise Zone ITC	-	-	-	-	-	-	-	-	-	-	-
FD- Valuation Allow Fed Tax Enterprise Zone ITC	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	-	-	-	-	-	-	-	-	-	-	-
STATE NOL_FIN48	(1,782,592)	(1,782,592)	(1,782,592)	(1,782,592)	(1,782,592)	(1,782,592)	(1,782,592)	(1,782,592)	(1,782,592)	(1,782,592)	(1,782,592)
STATE NOL_FIN48 TN	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	-	-	-	-	-	-	-	-	-	-	-
FD -Federal Tax on Enterprise ITC	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal	5,565,494	5,565,494	5,565,494	5,149,552	5,149,552	5,149,552	5,117,842	5,117,842	5,117,842	5,117,842	5,559,682
Total Accumulated Deferred Income Tax	(122,604,336)	(122,769,273)	(122,934,210)	(125,319,715)	(125,484,652)	(125,649,589)	(126,931,020) -	(126,931,020)	(127,095,957)	(127,260,894)	(125,813,250)
	(122,604,336)	(122,769,273)	(122,934,210)	(125,319,715)	(125,484,652)	(125,649,589)	(126,931,020)	(126,931,020)	(127,095,957)	(127,260,894)	(125,813,250)
							(1 011 170)				(415 201)
							(1,011,179)				(415,201)
							5,117,842				5,559,682
							2,675,190				2,180,524

				Fiscal 2021	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022
Adjustment Description		Category	Adj Code	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022
Environmental Activities		ACC	ACC01											
Ad Valorem Taxes		ACC	ACC02											
Directors Deferred Bonus		ACC	ACC03	94,915	94,915	94,915	96,428	96,428	96,428	98,801	98,801	98,801	100,952	100,952
MIP/VPP Accrual	Excl	ACC	ACC04	1,249,670	1,249,670	1,249,670	1,278,088	1,278,088	1,278,088	1,306,506	1,306,506	1,306,506	1,334,924	1,334,924
Accrued Environmental Asset		ACC	ACC05											
Miscellaneous Accrued		ACC	ACC06	-	-	-	-	-	-	6,428	6,428	6,428	5,858	5,858
Self Insurance - Adjustment	Excl	ACC	ACC08	2,086,143	2,086,143	2,086,143	9,880,030	9,880,030	9,880,030	(349,917)	(349,917)	(349,917)	(271,440)	(271,440)
Vacation Accrual		ACC	ACC11	67,023	67,023	67,023	67,023	67,023	67,023	67,023	67,023	67,023	67,023	67,023
Worker's Comp Insurance Reserve		ACC	ACC12	55,170	55,170	55,170	57,705	57,705	57,705	67,641	67,641	67,641	65,522	65,522
Accrual - Subtotal				3,552,921	3,552,921	3,552,921	11,379,274	11,379,274	11,379,274	1,196,482	1,196,482	1,196,482	1,302,839	1,302,839
Rabbi Trust - True Up	- 1	BEN	NBP01	44.456.202	44.456.202	44.456.202	7 704 205	7 704 205	7 704 205	7 000 224	7 000 224	7 000 224	7 005 274	7 005 274
SEBP Adjustment	Excl	BEN	NBP03	11,156,393	11,156,393	11,156,393	7,704,295	7,704,295	7,704,295	7,800,331	7,800,331	7,800,331	7,895,271	7,895,271
SERP DTL Offset	Excl	BEN	NBP04	(3,482,825)	(3,482,825)	(3,482,825)	- (2.550.220)	- (2.550.220)	-	-	-	-	-	-
Restricted Stock Grant Plan	Excl	BEN	NBP05	(4,330,129)	(4,330,129)	(4,330,129)	(3,659,230)	(3,659,230)	(3,659,230)	(3,855,052)	(3,855,052)	(3,855,052)	(3,647,768)	(3,647,768)
Rabbi Trust	Excl	BEN	NBP06	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381
VEBA Trust Contribution Adjustment	Excl	BEN	NBP08	4,800,453	4,800,453	4,800,453	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712
Restricted Stock - MIP	Excl	BEN	NBP13	10,725,812	10,725,812	10,725,812	10,725,812	10,725,812	10,725,812	10,725,812	10,725,812	10,725,812	10,725,812	10,725,812
Director's Stock Awards	Excl	BEN	NBP16	5,757,264	5,757,264	5,757,264	3,934,672	3,934,672	3,934,672	3,997,721	3,997,721	3,997,721	4,052,407	4,052,407
Director's Stock - Temp		BEN	NBP18	-	- (4.204.627)	- (4.204.627)	-	- (4.204.627)	-	-	- (4.204.627)	-	- (4.204.627)	-
Rabbi Trust Book Gain or Loss		BEN	NBP22	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)
Rabbi Trust Tax Gain or Loss		BEN	NBP23	1,384,637	1,384,637	1,384,637	1,384,637	1,384,637	1,384,637	1,384,637	1,384,637	1,384,637	1,384,637	1,384,637
Rabbi Trust Unrealized Gain or Loss	_	BEN	NBP24											
Pension Expense	Excl	BEN	PEN01	590,990	590,990	590,990	914,125	914,125	914,125	1,398,827	1,398,827	1,398,827	1,883,529	1,883,529
FAS106 Adjustment	Excl	BEN	PRB01	13,781,153	13,781,153	13,781,153	8,186,342	8,186,342	8,186,342	8,198,092	8,198,092	8,198,092	8,176,820	8,176,820
Benefits - Subtotal	_			39,894,492	39,894,492	39,894,492	33,613,109	33,613,109	33,613,109	34,072,824	34,072,824	34,072,824	34,893,164	34,893,164
CWIP	Excl	CWIP/RWIP	FXA26	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)
RWIP	Excl	CWIP/RWIP	FXA47	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal				(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)	(1,639,039)
Fixed Asset Cost Adjustment		FXA	FXA01	(36,833,985)	(36,833,985)	(36,833,985)	(37,268,722)	(37,268,722)	(37,268,722)	(37,698,924)	(37,698,924)	(37,698,924)	(38,128,666)	(38,128,666)
Depreciation Adjustment		FXA	FXA02	18,771,079	18,771,079	18,771,079	18,497,338	18,497,338	18,497,338	18,523,287	18,523,287	18,523,287	19,227,851	19,227,851
Book Gain/Loss on Sale of Fixed Assets		FXA	FXA03											
Tax Gain/Loss on Sale of Fixed Assets		FXA	FXA04											
Section 481(a) Cushion Gas		FXA	FXA13	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426
Section 481(a) Line Pack Gas		FXA	FXA14	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942
IRS Audit Assessment - Cost		FXA	FXA15											
IRS Audit Assessment - Accum		FXA	FXA16											
Repair % Completion Allowance		FXA	FXA41											
Section 481(a) TPR		FXA	FXA46											
Repairs Aggregation Sec 481(a) Adj		FXA	FXA50				(4-040)	()	(1= 0.10)	((17.000)	(1= 000)	(4.4.004)	(4.4.004)
AFUDC - Equity Asset Cost Adj		FXA	FXA80	-	-	-	(15,349)	(15,349)	(15,349)	(15,990)	(15,990)	(15,990)	(14,991)	(14,991)
Plant - Subtotal		004	22121	(17,684,538)	(17,684,538)	(17,684,538)	(18,408,365)	(18,408,365)	(18,408,365)	(18,813,259)	(18,813,259)	(18,813,259)	(18,537,438)	(18,537,438)
Deferred Gas Costs		GCA	GCA01											
Over Recoveries of PGA		GCA	GCA03											
PGA - Amended Item		GCA	GCA04											
Gas Cost Adjustment - Subtotal		0014	0.174.0	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization		GDW	ONT13											
TXU - Goodwill Amortization		GDW	ONT49											
Goodwill - Subtotal		ONE	0.1704	-	-	-	-	-	-	-	-	-	-	-
Customer Advances		ONT	CAP01											
Capital Loss CarryForward		ONT	CAP_LOSS_CF											
Amoritzation - LGS Acq. 1810-13523		ONT	DTE01											
Deferred Expense Projects		ONT	DTE09											
Amoritzation - LGS Acq. 1810-14155		ONT	DTE12											
Deferred Projects - TXU Acquisition		ONT	DTE14											
RAR 91/93 Bond Cost Amortized		ONT	DVA05											
RAR 91/93 Bond Cost Capitalized		ONT	DVA06	/40.000 ===:	(40.000 ====	/40.000 ===:	/40 7: 0	140 710	(40 = 40 = 40	/40 FG: F: F:	/40 FG: =:=:	40 501 5:5:	/40 000 F:	140.000 = : :
Leases - Assets		ONT	DVA10	(10,862,628)	(10,862,628)	(10,862,628)	(10,718,449)	(10,718,449)	(10,718,449)	(10,501,718)	(10,501,718)	(10,501,718)	(10,292,346)	(10,292,346
DIG on Fixed Assets		ONT	DVA16											
DIG on Fixed Assets - UCG Storage		ONT	DVA18											
DIG on Fixed Assets - WKG		ONT	DVA19	_										
Leases - Liabilities		ONT	DVA20	10,862,628	10,862,628	10,862,628	10,718,449	10,718,449	10,718,449	10,501,718	10,501,718	10,501,718	10,292,346	10,292,346

				Fiscal 2021	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022
Adjustment Description		Category	Adj Code	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022
Leases Reclass - Liabilities		ONT	DVA21											
RAR 86/90 Lease Expense Amortiz.		ONT	DVA26											
MVG Right of Way		ONT	DVA35											
Amortization - ComfurT Goodwill		ONT	DVA37											
Deferred ITC - GGC		ONT	ITC01											
Deferred ITC - UCG Non-Utility		ONT	ITC02											
Deferred ITC - UCG		ONT	ITC03											
Deferred ITC - MVG		ONT	ITC04											
Regulatory Liability - GGC		ONT	ITC05											
Capitalized Selling Expense		ONT	NTE03											
Industrial Contracts		ONT	NTE05											
Linder - Partnership Investment		ONT	NTE08											
UNICAP Section 263A Costs		ONT	NTE11											
481(a) UNICAP		ONT	NTE15											
UNICAP - IRS Audit		ONT	NTE19	_	_	_		_	_	_		_	_	
Allowance for Doubtful Accounts		ONT	ONT02	1	1	1	1	1	1	1	1	1	1	1
Clearing Account - Adjustment		ONT	ONT03	276,598	276,598	276,598	224,220	224,220	224,220	-	-	-	-	-
Charitable Contribution Carryover	Excl	ONT	ONT04	(642,745)	(642,745)	(642,745)	(642,745)	(642,745)	(642,745)	(642,745)	(642,745)	(642,745)	(642,745)	(642,745)
RAR CFWE 1990-1985		ONT	ONT06											
Contributed Contracts		ONT	ONT09											
Book Inc Recognized for MTM Acctg		ONT	ONT19											
RAR Amortization of Non-Compete		ONT	ONT20											
Union Gas - Non Compete		ONT	ONT21											
Monarch - Non Compete		ONT	ONT22											
Palmyra - Non Compete		ONT	ONT23											
Duke - Purchased Contracts		ONT	ONT27											
Prepayments	Excl	ONT	ONT31	(6,527,616)	(6,527,616)	(6,527,616)	(7,717,452)	(7,717,452)	(7,717,452)	(7,260,813)	(7,260,813)	(7,260,813)	(7,587,797)	(7,587,797)
Rate Case Accrual		ONT	ONT32	(24,031,075)	(24,031,075)	(24,031,075)	639,879	639,879	639,879	176,034	176,034	176,034	165,861	165,861
Research and Development Expenses		ONT	ONT33											
Partnership Investment - Unitary		ONT	ONT37											
IGS - Purchased Contracts		ONT	ONT39											
Inventory Adjustment		ONT	ONT44											
Stock Option Expense		ONT	ONT50											
Prepayments - MVG		ONT	ONT51											
WACOG to FIFO Adjustment		ONT	ONT52											
Tax Free Interest - Temp		ONT	ONT58											
Federal & State Tax Interest	Excl	ONT	ONT61	1,376,088	1,376,088	1,376,088	1,376,088	1,376,088	1,376,088	1,376,088	1,376,088	1,376,088	1,376,088	1,376,088
Prepayments - IRS Audits		ONT	ONT64											
Impairment - Atmos Gathering LLC		ONT	ONT66											
VA Charitable Contributions		ONT	ONT67											
Reg Asset Benefit Accrual		ONT	ONT68	(1,720,775)	(1,720,775)	(1,720,775)								
TX Rule 8.209 Reg Asset Deferral		ONT	ONT69											
LA SIIP Reg Asset		ONT	ONT70											
TN Reg Asset Deferral		ONT	ONT71											
Intra Period Tax Allocation		ONT	OTH	-	-	-	3,213,303	3,213,303	3,213,303	3,688,021	3,688,021	3,688,021	(2,107,147)	(2,107,147)
Regulatory Asset - LGS Amortization		ONT	RGA01											
AFUDC - Equity Gross-Up		ONT	RGA02											
Regulatory Asset - Mid Tex		ONT	RGA03											
Regulatory Asset - Winter Weather Event		ONT	RGA04											
Regulatory Liability - Atmos 109		ONT	RGL01											
Reg Liability – Pension & OPEB asset		ONT	RGL02											
Regulatory Liability - GGC 109		ONT	RGL03											
Regulatory Liability - UCGC 109		ONT	RGL04											
Regulatory Liability - UCGC Rate		ONT	RGL05											
Regulatory Liability - 2017 Gross Up	tcja	ONT	RGL06											
Regulatory Liability - KY GUD		ONT	RGL07											
Regulatory Liability - NSC		ONT	RGL08	19,629,703	19,629,703	19,629,703	(813,430)	(813,430)	(813,430)	-	-	-	-	-
Fuel Cell ITC		ONT	RGL09				·							
Regulatory Liability - LA - Hurricane Ida		ONT	RGL11											
Regulatory Liability - LA		ONT	ATTD_RGL_LA											
CNG Tax Credit		ONT	ATTD_Alternative Fuel Credit_CNG											

				Fiscal 2021	Fiscal 2022									
Adjustment Description		Category	Adj Code	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022
Other - Subtotal				(11,639,821)	(11,639,821)	(11,639,821)	(3,720,136)	(3,720,136)	(3,720,136)	(2,663,414)	(2,663,414)	(2,663,414)	(8,795,739)	(8,795,739)
FD-NOL Credit Carryforward - Non Reg	fed nol	TAX	TAX02NR	(172,186,819)	(172,186,819)	(172,186,819)	(173,898,040)	(173,898,040)	(173,898,040)	(174,734,420)	(174,734,420)	(174,734,420)	(176,055,112)	(176,055,112)
FD-NOL Credit Carryforward - Utility	fed nol	TAX	TAX02U	1,015,494,919	1,015,494,919	1,015,494,919	1,017,844,563	1,017,844,563	1,017,844,563	606,028,135	606,028,135	606,028,135	573,673,647	573,673,647
FD-NOL Credit Carryforward - Other	fed nol	TAX	TAX02OT	6,886,357	6,886,357	6,886,357	6,734,879	6,734,879	6,734,879	6,734,879	6,734,879	6,734,879	6,734,879	6,734,879
ST-State Net Operating Loss	state	TAX	TAX04	262,745	262,745	262,745	436,644	436,644	436,644	436,644	436,644	436,644	436,644	436,644
ST-State Bonus Depreciation	state	TAX	TAX05											
FD-FAS 115 Adjustment		TAX	TAX06	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)
FD-Treasury Lock Adjustment		TAX	TAX08											
FD-Other		TAX	TAX10											
FD-Federal Benefit on State Bonus	state	TAX	TAX11											
FD-Federal Benefit on State NOL	state	TAX	TAX12											
FD-Fuel Cell Credit		TAX	TAX15				1,120,717	1,120,717	1,120,717	1,120,717	1,120,717	1,120,717	1,120,717	1,120,717
State Texas Margin WWE DTL		TAX	SATTD_ONT10											
ST-Other	state	TAX	TAX43											
ST - Valuation Allow on State NOL		TAX	TAX13											
FD - Valuation on Fed Tax of St NO		TAX	TAX14											
FD-FAS 158 Measurement Date Change		TAX	TAX22											
FD-AMT Minimum Tax Credit		TAX	TAX23											
ST- Valuation Allow Enterprise Zone ITC	state	TAX	TAX37	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)
FD- Valuation Allow Fed Tax Enterprise Zone ITC	state	TAX	TAX38	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809
ST-Enterprise Zone ITC	state	TAX	TAX39	2,213,331	2,213,331	2,213,331	2,213,331	2,213,331	2,213,331	2,213,331	2,213,331	2,213,331	2,213,331	2,213,331
STATE NOL_FIN48	state	TAX	TAX44											
STATE NOL_FIN48 TN	state	TAX	TAX45											
FD-Treasury Lock Adjustment-Realized		TAX	TAX40	17,941,793	17,870,111	17,798,428	17,726,746	17,655,064	17,583,381	17,511,699	17,440,017	17,368,334	17,296,652	17,224,970
FD-Treasury Lock Adjustment-Unrealized		TAX	TAX41	(38,090,514)	(28,957,718)	(18,147,957)	(24,615,587)	(41,785,601)	(43,646,845)	(59,628,131)	(93,255,617)	(101,722,095)	(105,581,121)	(90,867,601)
FD -Federal Tax on Enterprise ITC	state	TAX	TAX42	(464,800)	(464,800)	(464,800)	(464,800)	(464,800)	(464,800)	(464,800)	(464,800)	(464,800)	(464,800)	(464,800)
Other Tax Effected Items - Subtotal				829,489,856	838,550,969	849,289,047	844,531,296	827,289,600	825,356,673	396,650,898	362,951,730	354,413,569	316,807,681	331,449,519
Total Accumulated Deferred Income Tax				841,973,871	851,034,984	861,773,062	865,756,139	848,514,443	846,581,516	408,804,492	375,105,324	366,567,163	324,031,468	338,673,306
				841,973,871	851,034,984	861,773,062	865,756,139	848,514,443	846,581,516	408,804,492	375,105,324	366,567,163	324,031,468	338,673,306

 Excluded
 35,796,993

 State Only
 1,910,422

 TCJA Reg Liab Related

 Fed NOL
 850,194,457

(45,928,001) (81,301,236)

17,941,793 (38,090,514) (20,148,721) (86,669,920)

	Fiscal 2022	Fiscal 2022	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2024	Fiscal 2024
Adjustment Description	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
Environmental Activities															-	-
Ad Valorem Taxes															-	-
Directors Deferred Bonus	100,952	103,293	103,293	103,293	105,661	105,661	105,661	22,804	22,804	22,804	25,212	25,212	25,212	27,790	27,790	27,790
MIP/VPP Accrual	1,334,924	613,120	613,120	613,120	529,991	529,991	529,991	446,861	446,861	446,861	363,731	363,731	363,731	864,071	864,071	864,071
Accrued Environmental Asset															-	-
Miscellaneous Accrued	5,858	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	(271,440)	8,396,905	8,396,905	8,396,905	8,173,806	8,173,806	8,173,806	8,173,806	8,173,806	8,173,806	8,173,806	8,173,806	8,173,806	(45,285)	(45,285)	(45,285)
Vacation Accrual	67,023	57,658	57,658	57,658	57,658	57,658	57,658	57,658	57,658	57,658	57,658	57,658	57,658	51,114	51,114	51,114
Worker's Comp Insurance Reserve	65,522	64,545	64,545	64,545	66,587	66,587	66,587	55,673	55,673	55,673	57,101	57,101	57,101	54,222	54,222	54,222
Accrual - Subtotal	1,302,839	9,235,521	9,235,521	9,235,521	8,933,703	8,933,703	8,933,703	8,756,802	8,756,802	8,756,802	8,677,508	8,677,508	8,677,508	951,912	951,912	951,912
Rabbi Trust - True Up															-	-
SEBP Adjustment	7,895,271	6,519,741	6,519,741	6,519,741	6,546,922	6,546,922	6,546,922	6,589,332	6,589,332	6,589,332	6,634,440	6,634,440	6,634,440	7,320,985	7,320,985	7,320,985
SERP DTL Offset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	(3,647,768)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,177,922)	(5,177,922)	(5,177,922)
Rabbi Trust	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	896,430	896,430	896,430
VEBA Trust Contribution Adjustment	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712
Restricted Stock - MIP	10,725,812	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	11,994,141	11,994,141	11,994,141
Director's Stock Awards	4,052,407	3,104,019	3,104,019	3,104,019	2,845,091	2,845,091	2,845,091	3,214,351	3,214,351	3,214,351	3,214,351	3,214,351	3,214,351	3,248,868	3,248,868	3,248,868
Director's Stock - Temp	- (4.204.627)	-	-	- (4.204.627)	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Tay Coin or Loss	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	-	-	-	-	-	-	-	-	-
Rabbi Trust Tax Gain or Loss Rabbi Trust Unrealized Gain or Loss	1,384,637	1,384,637	1,384,637	1,384,637	1,384,637 (132,914)	1,384,637 (132,914)	1,384,637 (132,914)	- (107,937)	- (107,937)	- (107,937)	- (472,139)	- (472,139)	- (472,139)	- 2,374,733	- 2,374,733	2,374,733
Pension Expense	1,883,529	623,929	623,929	623,929	866,606	866,606	866,606	1,228,575	1,228,575	1,228,575	1,592,590	1,592,590		2,374,733	2,374,733	2,374,733
FAS106 Adjustment	8,176,820	8,230,887	8,230,887	8,230,887	8,180,628	8,180,628	8,180,628	8,102,420	8,102,420	8,102,420	8,071,692	1,392,390 8,071,692	1,592,590 8,071,692	7,667,869	7,667,869	7,667,869
Benefits - Subtotal	34,893,164	30,568,480	30,568,480	30,568,480	30,396,237	30,396,237	30,396,237	31,116,645	31,116,645	31,116,645	31,130,838	31,130,838	31,130,838	33,520,999	33,520,999	33,520,999
CWIP	(1,639,039)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,499,174)	(1,499,174)	(1,499,174)
RWIP	(1,033,033)	(1,070,373)	(1,070,373)	(1,070,373)	(1,070,373)	(1,070,373)	(1,070,373)	(1,070,373)	(1,070,373)	(1,070,373)	(1,070,373)	(1,070,373)	(1,070,373)	(1,433,174)	(1,400,174)	(1,400,174)
CWIP/RWIP - Subtotal	(1,639,039)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,499,174)	(1,499,174)	(1,499,174)
Fixed Asset Cost Adjustment	(38,128,666)	(38,176,260)	(38,176,260)	(38,176,260)	(38,670,804)	(38,670,804)	(38,670,804)	(39,165,347)	(39,165,347)	(39,165,347)	(39,659,892)	(39,659,892)	(39,659,892)	(38,309,529)	(38,309,529)	(38,309,529)
Depreciation Adjustment	19,227,851	18,994,821	18,994,821	18,994,821	18,760,210	18,760,210	18,760,210	18,999,044	18,999,044	18,999,044	19,064,809	19,064,809	19,064,809	18,862,809	18,862,809	18,862,809
Book Gain/Loss on Sale of Fixed Assets															-	-
Tax Gain/Loss on Sale of Fixed Assets															-	_
Section 481(a) Cushion Gas	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426
Section 481(a) Line Pack Gas	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942
IRS Audit Assessment - Cost															-	-
IRS Audit Assessment - Accum															-	-
Repair % Completion Allowance															-	-
Section 481(a) TPR															-	-
Repairs Aggregation Sec 481(a) Adj															-	-
AFUDC - Equity Asset Cost Adj	(14,991)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal	(18,537,438)	(18,803,071)	(18,803,071)	(18,803,071)	(19,532,226)	(19,532,226)	(19,532,226)	(19,787,935)	(19,787,935)	(19,787,935)	(20,216,715)	(20,216,715)	(20,216,715)	(19,068,352)	(19,068,352)	(19,068,352)
Deferred Gas Costs															-	-
Over Recoveries of PGA															-	-
PGA - Amended Item															-	-
Gas Cost Adjustment - Subtotal	-	-	-	-	-	-	-	-							-	-
LGS - Goodwill Amortization															-	-
TXU - Goodwill Amortization															-	-
Goodwill - Subtotal	-	-	-	-	-	-	-	-							-	-
Customer Advances															-	-
Capital Loss CarryForward														2,366	2,366	2,366
Amoritzation - LGS Acq. 1810-13523															-	-
Deferred Expense Projects															-	-
Amoritzation - LGS Acq. 1810-14155															-	-
Deferred Projects - TXU Acquisition															-	-
RAR 91/93 Bond Cost Amortized															-	-
RAR 91/93 Bond Cost Capitalized															-	-
Leases - Assets	(10,292,346)	(9,998,771)	(9,998,771)	(9,998,771)	(9,861,607)	(9,861,607)	(9,861,607)	(9,663,690)	(9,663,690)	(9,663,690)	(9,454,022)	(9,454,022)	(9,454,022)	(9,212,492)	(9,212,492)	(9,212,492)
DIG on Fixed Assets															-	-
DIG on Fixed Assets - UCG Storage															-	-
DIG on Fixed Assets - WKG																-
Leases - Liabilities	10,292,346	9,998,771	9,998,771	9,998,771	9,861,607	9,861,607	9,861,607	9,663,690	9,663,690	9,663,690	9,454,022	9,454,022	9,454,022	9,212,492	9,212,492	9,212,492

	Fiscal 2022	Fiscal 2022	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2024	Fiscal 2024					
Adjustment Description	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
Leases Reclass - Liabilities															-	-
RAR 86/90 Lease Expense Amortiz.															-	-
MVG Right of Way															-	_
Amortization - ComfurT Goodwill															-	-
Deferred ITC - GGC															_	_
Deferred ITC - UCG Non-Utility															_	_
Deferred ITC - UCG															_	_
Deferred ITC - MVG															_	_
Regulatory Liability - GGC															_	_
															-	-
Capitalized Selling Expense															-	-
Industrial Contracts															-	-
Linder - Partnership Investment															-	-
UNICAP Section 263A Costs															-	-
481(a) UNICAP															-	-
UNICAP - IRS Audit															-	-
Allowance for Doubtful Accounts	1	1	1	1	(5,837)	(5,837)	(5,837)	1	1	1	1	1	1	1	1	1
Clearing Account - Adjustment	-	97,379	97,379	97,379	3,037	3,037	3,037	97,379	97,379	97,379	97,379	97,379	97,379	266,178	266,178	266,178
Charitable Contribution Carryover	(642,745)	(6,606,132)	(6,606,132)	(6,606,132)	(6,604,894)	(6,604,894)	(6,604,894)	(6,604,753)	(6,604,753)	(6,604,753)	(6,604,753)	(6,604,753)	(6,604,753)	(4,040,191)	(4,040,191)	(4,040,191
RAR CFWE 1990-1985															-	-
Contributed Contracts															-	-
Book Inc Recognized for MTM Acctg															-	-
RAR Amortization of Non-Compete															-	-
Union Gas - Non Compete															_	_
Monarch - Non Compete															_	_
Palmyra - Non Compete															_	_
Duke - Purchased Contracts															_	_
Prepayments	(7,587,797)	(7,499,934)	(7,499,934)	(7,499,934)	(8,572,023)	(8,572,023)	(8,572,023)	(8,212,841)	(8,212,841)	(8,212,841)	(8,070,338)	(8,070,338)	(8,070,338)	(7,403,700)	(7,403,700)	(7,403,700
Rate Case Accrual	165,861	4,551,156	4,551,156	4,551,156	4,545,992	4,545,992	4,545,992	4,551,156	4,551,156	4,551,156	4,551,156	4,551,156	4,551,156	(7,403,700)	(7,403,700)	(7,400,700
Research and Development Expenses	103,801	4,331,130	4,331,130	4,331,130	4,545,552	4,545,332	4,343,332	4,551,150	4,331,130	4,331,130	4,331,130	4,331,130	4,331,130	_	_	_
• •															-	-
Partnership Investment - Unitary															-	-
IGS - Purchased Contracts															-	-
Inventory Adjustment															-	-
Stock Option Expense															-	-
Prepayments - MVG															-	-
WACOG to FIFO Adjustment															-	-
Tax Free Interest - Temp															-	-
Federal & State Tax Interest	1,376,088	1,592,426	1,592,426	1,592,426	1,592,426	1,592,426	1,592,426	1,592,426	1,592,426	1,592,426	1,592,426	1,592,426	1,592,426	2,406,214	2,406,214	2,406,214
Prepayments - IRS Audits															-	-
Impairment - Atmos Gathering LLC															-	-
VA Charitable Contributions															-	-
Reg Asset Benefit Accrual															-	-
TX Rule 8.209 Reg Asset Deferral															-	_
LA SIIP Reg Asset															-	-
TN Reg Asset Deferral															_	_
Intra Period Tax Allocation	(2,107,147)	-	_	_	2,066,699	2,066,699	2,066,699	(11,280,688)	(11,280,688)	(11,280,688)	(5,227,547)	(5,227,547)	(5,227,547)	-	_	_
Regulatory Asset - LGS Amortization	(=,==,,=)				_,	_,000,000	_,000,000	(==,===,===,	(==,===,===,	(==)===)	(0)==1)0111	(=)==7,5,	(3)==1,611,		_	_
AFUDC - Equity Gross-Up															_	_
Regulatory Asset - Mid Tex															_	_
															_	_
Regulatory Asset - Winter Weather Event															-	-
Regulatory Liability - Atmos 109														202 252	-	-
Reg Liability – Pension & OPEB asset														302,252	302,252	302,252
Regulatory Liability - GGC 109															-	-
Regulatory Liability - UCGC 109															-	-
Regulatory Liability - UCGC Rate															-	-
Regulatory Liability - 2017 Gross Up															-	-
Regulatory Liability - KY GUD															-	-
Regulatory Liability - NSC	-	(4,400,042)	(4,400,042)	(4,400,042)	(4,400,042)	(4,400,042)	(4,400,042)	(4,414,239)	(4,414,239)	(4,414,239)	(4,422,482)	(4,422,482)	(4,422,482)	116,801	116,801	116,801
Fuel Cell ITC		384,787	384,787	384,787	382,925	382,925	382,925	381,063	381,063	381,063	379,201	379,201	379,201	373,362	373,362	373,362
Regulatory Liability - LA - Hurricane Ida															-	-
Regulatory Liability - LA															-	-

	Fiscal 2022	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2024											
Adjustment Description	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
Other - Subtotal	(8,795,739)	(11,880,359)	(11,880,359)	(11,880,359)	(10,991,717)	(10,991,717)	(10,991,717)	(23,890,496)	(23,890,496)	(23,890,496)	(17,704,957)	(17,704,957)	(17,704,957)	(7,976,717)	(7,976,717)	(7,976,717)
FD-NOL Credit Carryforward - Non Reg	(176,055,112)	(177,504,317)	(177,504,317)	(177,504,317)	(178,972,714)	(178,972,714)	(178,972,714)	(179,951,007)	(179,951,007)	(179,951,007)	(181,392,985)	(181,392,985)	(181,392,985)	(182,172,220)	(182,172,220)	(182,172,220)
FD-NOL Credit Carryforward - Utility	573,673,647	610,407,005	610,407,005	610,407,005	610,865,223	610,865,223	610,865,223	567,447,871	567,447,871	567,447,871	583,275,066	583,275,066	583,275,066	631,058,684	631,058,684	631,058,684
FD-NOL Credit Carryforward - Other	6,734,879	8,380,701	8,380,701	8,380,701	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	9,790,216	9,790,216	9,790,216
ST-State Net Operating Loss	436,644	978,371	978,371	978,371	978,371	978,371	978,371	978,371	978,371	978,371	978,371	978,371	978,371	501,177	501,177	501,177
ST-State Bonus Depreciation															-	-
FD-FAS 115 Adjustment	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)
FD-Treasury Lock Adjustment															-	-
FD-Other															-	-
FD-Federal Benefit on State Bonus															-	-
FD-Federal Benefit on State NOL															-	-
FD-Fuel Cell Credit	1,120,717	-	-	-	-	-	-	-							-	-
State Texas Margin WWE DTL															-	-
ST-Other															-	-
ST - Valuation Allow on State NOL															-	-
FD - Valuation on Fed Tax of St NO															-	-
FD-FAS 158 Measurement Date Change															-	-
FD-AMT Minimum Tax Credit															-	-
ST- Valuation Allow Enterprise Zone ITC	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)
FD- Valuation Allow Fed Tax Enterprise Zone ITC	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809
ST-Enterprise Zone ITC	2,213,331	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,399,680	2,399,680	2,399,680
STATE NOL_FIN48															-	-
STATE NOL_FIN48 TN															-	-
FD-Treasury Lock Adjustment-Realized	17,153,288	(27,203,680)	(27,152,619)	(27,101,557)	(27,050,496)	(26,999,435)	(26,948,374)	(26,897,313)	(26,846,252)	(26,795,191)	(26,744,129)	(26,693,068)	(26,642,007)	(64,972,208)	(64,732,208)	(64,492,207)
FD-Treasury Lock Adjustment-Unrealized	(104,924,806)	(79,614,961)	(95,033,677)	(77,884,472)	(86,164,526)	(77,176,952)	(86,936,232)	(77,511,825)	(80,539,706)	(89,531,553)	(90,245,689)	(99,063,898)	(107,144,119)	(84,994,853)	(94,212,423)	(82,824,782)
FD -Federal Tax on Enterprise ITC	(464,800)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(503,933)	(503,933)	(503,933)
Other Tax Effected Items - Subtotal	317,320,631	334,778,605	319,410,951	336,611,217	327,239,519	336,278,154	326,569,936	291,649,759	288,672,939	279,732,153	293,454,295	284,687,147	276,657,987	308,539,386	299,561,816	311,189,458
Total Accumulated Deferred Income Tax	324,544,418	342,022,601	326,654,947	343,855,213	334,168,941	343,207,576	333,499,358	285,968,200	282,991,380	274,050,594	293,464,394	284,697,246	276,668,086	314,468,054	305,490,484	317,118,126
	324,544,418	342,022,601	326,654,947	343,855,213	334,168,941	343,207,576	333,499,358	285,968,200	282,991,380	274,050,594	293,464,394	284,697,246	276,668,086	314,468,054	305,490,484	317,118,126

25,188,290 21,428,201 2,780,160 2,296,070 - 441,283,389 458,676,680

(127,229,238)

(27,203,680)

(79,614,961) (106,818,641)

Leases - Liabilities

Adjustment Description	Fiscal 2024 12/31/2023	Fiscal 2024 1/31/2024	Fiscal 2024 2/29/2024	Fiscal 2024 3/31/2024	Fiscal 2024 4/30/2024	Fiscal 2024 5/31/2024	Fiscal 2024 6/30/2024	Fiscal 2024 6/30/2024	Fiscal 2024 7/31/2024	Fiscal 2024 8/31/2024	Fiscal 2024 9/30/2024
Environmental Activities	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	32,244	32,244	32,244	34,800	34,800	34,800	37,403	37,403	37,403	37,403	40,193
MIP/VPP Accrual	900,522	900,522	900,522	936,974	936,974	936,974	973,425	973,425	973,425	973,425	1,177,127
Accrued Environmental Asset	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	-	-	-	-	-	-	17	17	17	17	-
Self Insurance - Adjustment	679,877	679,877	679,877	(8,407,498)	(8,407,498)	(8,407,498)	3,004,096	3,004,096	3,004,096	3,004,096	3,640,505
Vacation Accrual	51,114	51,114	51,114	51,114	51,114	51,114	51,114	51,114	51,114	51,114	23,539
Worker's Comp Insurance Reserve	55,754	55,754	55,754	55,277	55,277	55,277	53,850	53,850	53,850	53,850	52,462
Accrual - Subtotal	1,719,511	1,719,511	1,719,511	(7,329,333)	(7,329,333)	(7,329,333)	4,119,905	4,119,905	4,119,905	4,119,905	4,933,826
Rabbi Trust - True Up	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	7,329,364	7,329,364	7,329,364	6,298,606	6,298,606	6,298,606	6,288,048	6,288,048	6,288,048	6,288,048	5,603,373
SERP DTL Offset	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	(5,177,922)	(5,177,922)	(5,177,922)	(5,177,922)	(5,177,922)	(5,177,922)	(5,177,922)	(5,177,922)	(5,177,922)	(5,177,922)	(5,540,782)
Rabbi Trust	896,430	896,430	896,430	896,430	896,430	896,430	896,430	896,430	896,430	896,430	892,937
VEBA Trust Contribution Adjustment	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,903,059
Restricted Stock - MIP	11,994,141	11,994,141	11,994,141	11,994,141	11,994,141	11,994,141	11,994,141	11,994,141	11,994,141	11,994,141	11,280,430
Director's Stock Awards	3,085,107	3,085,107	3,085,107	3,460,731	3,460,731	3,460,731	3,499,676	3,499,676	3,499,676	3,499,676	3,568,372
Director's Stock - Temp	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Book Gain or Loss	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Tax Gain or Loss	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Unrealized Gain or Loss	2,233,934	2,233,934	2,233,934	2,130,685	2,130,685	2,130,685	2,125,078	2,125,078	2,125,078	2,125,078	1,861,538
Pension Expense	523,469	523,469	523,469	882,398	882,398	882,398	1,241,328	1,241,328	1,241,328	1,241,328	597,745
FAS106 Adjustment	7,591,377	7,591,377	7,591,377	7,424,072	7,424,072	7,424,072	7,305,130	7,305,130	7,305,130	7,305,130	7,050,367
Benefits - Subtotal	33,387,612	33,387,612	33,387,612	32,820,853	32,820,853	32,820,853	33,083,621	33,083,621	33,083,621	33,083,621	30,217,039
CWIP	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,336,136)
RWIP	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,499,174)	(1,336,136)
Fixed Asset Cost Adjustment	(38,372,991)	(38,372,991)	(38,372,991)	(38,436,452)	(38,436,452)	(38,436,452)	(38,499,914)	(38,499,914)	(38,499,914)	(38,499,914)	(36,095,392)
Depreciation Adjustment	18,625,967	18,625,967	18,625,967	18,591,767	18,591,767	18,591,767	19,313,453	19,313,453	19,313,453	19,313,453	19,408,674
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	336,832
Section 481(a) Line Pack Gas	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,870
IRS Audit Assessment - Cost	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) TPR	-	-	-	-	-	-	-	-	-	-	-
Repairs Aggregation Sec 481(a) Adj	-	-	-	-	-	-	-	-	-	-	-
AFUDC - Equity Asset Cost Adj	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal	(19,368,656)	(19,368,656)	(19,368,656)	(19,466,317)	(19,466,317)	(19,466,317)	(18,808,093)	(18,808,093)	(18,808,093)	(18,808,093)	(16,309,016)
Deferred Gas Costs	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal LGS - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization Goodwill - Subtotal	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	-	- 200	-	- 200	- 2000		- 2000	-	- 2000	-	-
Capital Loss CarryForward	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	312,834
Amoritzation - LGS Acq. 1810-13523	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	-	-	-	-	-	-	-	-	-	-	-
Amoritzation - LGS Acq. 1810-14155	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	- (0.770.500)	-	- (0.770.500)	-	-	(O EOO 000)	- (0.540,400)	(0.540.400)	- (0 E40 400)	- (0.540.400)	(0.000.057)
Leases - Assets	(9,779,500)	(9,779,500)	(9,779,500)	(9,590,096)	(9,590,096)	(9,590,096)	(9,516,482)	(9,516,482)	(9,516,482)	(9,516,482)	(9,392,957)
DIG on Fixed Assets LICG Storage	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage DIG on Fixed Assets - WKG	-	-	-	-	-	-	-	-	-	-	-
Leases - Liabilities	9.779.500	- 9.779.500	- 9.779.500	- 9.590.096	- 9.590.096	- 9.590.096	- 9.516.482	9.516.482	- 9.516.482	- 9.516.482	- 9.392.957
LEASES - LIAUIIILIES	9.779.500	9.779.000	9.779.000	9 290 096	9.09U.U9h	9 79H H9h	∾ ว in 487	4 1 in //x/	9 3 In /IX /	9 3 ID 48 /	9.39/95/

9,779,500 9,779,500 9,779,500 9,590,096 9,590,096 9,590,096 9,516,482

9,516,482 9,516,482 9,392,957

Adjustment Description	Fiscal 2024 12/31/2023	Fiscal 2024 1/31/2024	Fiscal 2024 2/29/2024	Fiscal 2024 3/31/2024	Fiscal 2024 4/30/2024	Fiscal 2024 5/31/2024	Fiscal 2024 6/30/2024	Fiscal 2024 6/30/2024	Fiscal 2024 7/31/2024	Fiscal 2024 8/31/2024	Fiscal 2024 9/30/2024
Leases Reclass - Liabilities	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz. MVG Right of Way	-	-	-	-	-	-	-	-	- -	-	-
Amortization - ComfurT Goodwill	_	_	_	_	_	_	_	_	_	_	_
Deferred ITC - GGC	_	_	_	_	_	_	_	_	_	_	_
Deferred ITC - UCG Non-Utility	_	_	_	_	_	_	_	_	_	_	_
Deferred ITC - UCG	_	_	_	_	_	_	_	_	_	_	_
Deferred ITC - MVG	_	_	_	_	_	_	_	_	_	_	_
Regulatory Liability - GGC	_	_	_	_	_	_	_	_	_	_	_
Capitalized Selling Expense	-	-	-	-	-	-	-	_	-	_	_
Industrial Contracts	-	-	-	_	_	-	-	_	-	_	-
Linder - Partnership Investment	-	-	-	-	-	-	-	-	-	-	_
JNICAP Section 263A Costs	-	-	-	-	-	-	-	-	_	-	_
181(a) UNICAP	-	-	-	-	-	-	-	-	-	-	-
JNICAP - IRS Audit	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	1	1	1	1	1	1	1		1 1	1	1
Clearing Account - Adjustment	146,906	146,906	146,906	56,008	56,008	56,008	56,008	56,00	8 56,008	56,008	56,008
Charitable Contribution Carryover	(5,113,253)	(5,113,253)	(5,113,253)	(5,114,374)	(5,114,374)	(5,114,374)	(5,113,752)	(5,113,75		(5,113,752)	(6,192,583)
, RAR CFWE 1990-1985	- · · · · · · · · · · · · · · · · · · ·	-	-	-	-	-	- -	-	-	-	-
Contributed Contracts	-	-	-	-	-	-	-	-	-	-	-
Book Inc Recognized for MTM Acctg	-	-	-	-	-	-	-	-	-	-	-
RAR Amortization of Non-Compete	-	-	-	-	-	-	-	-	-	-	-
Jnion Gas - Non Compete	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	-	-	-	-	-	-	-	-	-	-	-
almyra - Non Compete	-	-	-	-	-	-	-	-	-	-	-
Ouke - Purchased Contracts	-	-	-	-	-	-	-	-	-	-	-
repayments	(8,571,663)	(8,571,663)	(8,571,663)	(9,255,055)	(9,255,055)	(9,255,055)	(10,733,932)	(10,733,93	2) (10,733,932)	(10,733,932)	(10,067,107)
ate Case Accrual	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	-	-	-	-	-	-	-	-	-	-	-
artnership Investment - Unitary	-	-	-	-	-	-	-	-	-	-	-
GS - Purchased Contracts	-	-	-	-	-	-	-	-	-	-	-
nventory Adjustment	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	-	-	-	-	-	-	-	-	-	-	-
VACOG to FIFO Adjustment	-	-	-	-	-	-	-	-	-	-	-
ax Free Interest - Temp	-	-	-						-	-	
ederal & State Tax Interest	2,406,214	2,406,214	2,406,214	2,406,214	2,406,214	2,406,214	2,406,214	2,406,21	4 2,406,214	2,406,214	2,405,516
repayments - IRS Audits	-	-	-	-	-	-	-	-	-	-	-
mpairment - Atmos Gathering LLC	-	-	-	-	-	-	-	-	-	-	-
'A Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	-	-	-	-	-	-	-	-	-	-	-
X Rule 8.209 Reg Asset Deferral	-	-	-	-	-	-	-	-	-	-	-
A SIIP Reg Asset	-	-	-	-	-	-	-	-	-	-	-
N Reg Asset Deferral	-	-	-	-	-	-	-	-	-	-	-
ntra Period Tax Allocation	1,761,667	1,761,667	1,761,667	(5,814,222)	(5,814,222)	(5,814,222)	(2,419,744)	(2,419,74	4) (2,419,744)	(2,419,744)	-
legulatory Asset - LGS Amortization	-	-	-	-	-	-	-	-	-	-	-
AFUDC - Equity Gross-Up	-	-	-	-	-	-	-	-	-	-	-
egulatory Asset - Mid Tex	-	-	-	-	-	-	-	-	-	-	-
egulatory Asset - Winter Weather Event	-	-	-	-	-	-	-	-	-	-	-
egulatory Liability - Atmos 109	-	-	-	-	-	-	-	-	-	-	-
eg Liability – Pension & OPEB asset	302,252	302,252	302,252	-	-	-	-	-	-	-	-
egulatory Liability - GGC 109	-	-	-	-	-	-	-	-	-	-	-
egulatory Liability - UCGC 109	-	-	-	-	-	-	-	-	-	-	-
egulatory Liability - UCGC Rate	-	-	-	-	-	-	-	-	-	-	-
egulatory Liability - 2017 Gross Up	-	-	-	-	-	-	-	-	-	-	-
legulatory Liability - KY GUD	-	-	-	-	-	-	-	-	-	-	-
egulatory Liability - NSC	111,776	111,776	111,776	103,732	103,732	103,732	95,410	95,41		95,410	85,149
uel Cell ITC	371,500	371,500	371,500	369,638	369,638	369,638	367,776	367,77	6 367,776	367,776	365,660
egulatory Liability - LA - Hurricane Ida	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - LA	-	-	-	-	-	-	-	-	-	-	-
CNG Tax Credit											

Additional Description	Fiscal 2024	Fiscal 202		Fiscal 2024	Fiscal 2024						
Adjustment Description	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	6/30/202		8/31/2024	9/30/2024
Other - Subtotal	(8,582,234)	(8,582,234)	(8,582,234)	(17,245,692)	(17,245,692)	(17,245,692)	(15,339,653)	(15,339,6		(15,339,653)	(13,034,522)
FD-NOL Credit Carryforward - Non Reg	(183,632,891)	(183,632,891)	(183,632,891)	(184,671,913)	(184,671,913)	(184,671,913)	(186,397,886)	(186,397,8		(186,397,886)	(188,094,637)
FD-NOL Credit Carryforward - Utility	613,526,418	613,526,418	613,526,418	578,886,554	578,886,554	578,886,554	577,387,922	577,387,9		577,387,922	620,311,385
FD-NOL Credit Carryforward - Other	8,865,702	8,865,702	8,865,702	8,332,257	8,332,257	8,332,257	8,132,211	8,132,2		8,132,211	9,696,591
ST-State Net Operating Loss	501,177	501,177	501,177	501,177	501,177	501,177	501,177	501,1	77 501,177	501,177	501,177
ST-State Bonus Depreciation	-	-	-	-	-	-	-		-	-	-
FD-FAS 115 Adjustment	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,3	03) (2,466,303)	(2,466,303)	(2,466,303)
FD-Treasury Lock Adjustment	-	-	-	-	-	-	-		-	-	-
FD-Other	-	-	-	-	-	-	-		-	-	-
FD-Federal Benefit on State Bonus	-	-	-	-	-	-	-		-	-	-
FD-Federal Benefit on State NOL	-	-	-	-	-	-	-		-	-	-
FD-Fuel Cell Credit	-	-	-	-	-	-	(39,445)	(39,4	45) (39,445)	(39,445)	(39,445)
State Texas Margin WWE DTL	-	-	-	-	-	-	-		-	-	-
ST-Other	-	-	-	3,793	3,793	3,793	3,793	3,7	93 3,793	3,793	3,687
ST - Valuation Allow on State NOL	-	-	-	-	-	-	-		-	-	-
FD - Valuation on Fed Tax of St NO	-	-	-	-	-	-	-		-	-	-
FD-FAS 158 Measurement Date Change	-	-	-	-	-	-	-		-	-	-
FD-AMT Minimum Tax Credit	-	-	-	-	-	-	-		-	-	-
ST- Valuation Allow Enterprise Zone ITC	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,6	63) (127,663)	(127,663)	(127,663)
FD- Valuation Allow Fed Tax Enterprise Zone ITC	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,8	09 26,809	26,809	26,809
ST-Enterprise Zone ITC	2,399,680	2,399,680	2,399,680	2,399,680	2,399,680	2,399,680	2,399,680	2,399,6	2,399,680	2,399,680	2,622,583
STATE NOL_FIN48	-	-	-	-	-	-	-		-	-	-
STATE NOL_FIN48 TN	-	-	-	-	-	-	-		-	-	-
FD-Treasury Lock Adjustment-Realized	(64,252,206)	(64,012,206)	(63,772,205)	(63,532,204)	(63,292,204)	(63,052,203)	(62,812,202)	(62,812,2	02) (62,572,202)	(62,332,201)	(113,912,589)
FD-Treasury Lock Adjustment-Unrealized	(71,201,740)	(76,832,949)	(79,627,647)	(79,771,419)	(89,585,933)	(87,239,398)	(84,663,650)	(84,663,6	50) (81,029,806)	(77,737,938)	(20,623,877)
FD -Federal Tax on Enterprise ITC	(503,933)	(503,933)	(503,933)	(503,933)	(503,933)	(503,933)	(503,933)	(503,9	33) (503,933)	(503,933)	(550,742)
Other Tax Effected Items - Subtotal	303,135,050	297,743,842	295,189,144	259,076,835	249,502,322	252,088,857	251,440,510	251,440,5	10 255,314,355	258,846,223	307,346,976
Total Accumulated Deferred Income Tax	308,792,109	303,400,901	300,846,203	246,357,172	236,782,659	239,369,194	252,997,116	252,997,1	16 256,870,961	260,402,829	311,818,167
	308,792,109	303,400,901	300,846,203	246,357,172	236,782,659	239,369,194	252,997,116	252,997,1	16 256,870,961	260,402,829	311,818,167

19,995,420 17,982,823 2,299,863 2,475,851 399,122,247 441,913,339

Adjustment Description		Category	Adj Code	Fiscal 2021 9/30/2021	Fiscal 2022 10/31/2021	Fiscal 2022 11/30/2021	Fiscal 2022 12/31/2021	Fiscal 2022 1/31/2022	Fiscal 2022 2/28/2022	Fiscal 2022 3/31/2022	Fiscal 2022 4/30/2022	Fiscal 2022 5/31/2022	Fiscal 2022 6/30/2022	Fiscal 2022 7/31/2022	Fiscal 2022 8/31/2022	Fiscal 2022 9/30/2022	Fiscal 2023 10/31/2022
Environmental Activities		ACC	ACC01														
Ad Valorem Taxes		ACC	ACC02														
Directors Deferred Bonus		ACC	ACC03														
MIP/VPP Accrual	Excl	ACC	ACC04	(687,431)	(687,431)	(687,431)	(688,190)	(688,190)	(688,190)	(688,949)	(688,949)	(688,949)	(689,708)	(689,708)	(689,708)	(834,776)	(834,776)
Accrued Environmental Asset		ACC	ACC05														
Miscellaneous Accrued		ACC	ACC06														
Self Insurance - Adjustment		ACC	ACC08														
Vacation Accrual		ACC	ACC11	9,852	9,852	9,852	9,852	9,852	9,852	9,852	9,852	9,852	9,852	9,852	9,852	224	224
Worker's Comp Insurance Reserve		ACC	ACC12	530	530	530	560	560	560	646	646	646	720	720	720	729	729
Accrual - Subtotal				(677,049)	(677,049)	(677,049)	(677,778)	(677,778)	(677,778)	(678,451)	(678,451)		(679,136)	(679,136)	(679,136)	(833,823)	(833,823)
Rabbi Trust - True Up		BEN	NBP01	(===,===,	(333,632,	(22.2,2.22)	(511,511)	(,,	(,,	(,,	(===,===,	(,,	(===,===,	(===,===,	(,,	(,,	(,,
SEBP Adjustment		BEN	NBP03														
SERP DTL Offset		BEN	NBP04														
Restricted Stock Grant Plan		BEN	NBP05														
Rabbi Trust		BEN	NBP06														
VEBA Trust Contribution Adjustment		BEN	NBP08														
Restricted Stock - MIP		BEN	NBP13														
Director's Stock Awards		BEN	NBP16														
Director's Stock - Temp		BEN	NBP18														
Rabbi Trust Book Gain or Loss		BEN	NBP22														
Rabbi Trust Tax Gain or Loss		BEN	NBP23														
Rabbi Trust Unrealized Gain or Loss		BEN	NBP24														
Pension Expense		BEN	PEN01														
FAS106 Adjustment		BEN	PRB01	(936,951)	(936,951)	(936,951)	(1,107,361)	(1,107,361)	(1,107,361)	(1,145,022)	(1,145,022)	(1,145,022)	(1,149,269)	(1,149,269)	(1,149,269)	(1,146,908)	(1,146,908)
Benefits - Subtotal				(936,951)	(936,951)	(936,951)	(1,107,361)	(1,107,361)	(1,107,361)	(1,145,022)	(1,145,022)	(1,145,022)	(1,149,269)	(1,149,269)	(1,149,269)	(1,146,908)	(1,146,908)
CWIP	Excl	CWIP/RWIP	FXA26	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(62,582)	(62,582)
D/M/ID	Excl	CWIP/RWIP	FXA47	(====)===:,	(200,00.,	(200,00.,	(200,00.,	-	(===,===:,	(200,00.,	(200)00.1	(200,00.,	(200,00.)	(200)00.7	(_00,00.)	(02,002,	(02,002,
CWIP/RWIP - Subtotal	Exci	CVIII / ICVIII	170(47	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(236,984)	(62,582)	(62,582)
Fixed Asset Cost Adjustment		FXA	FXA01		(22,333,444)	(22,333,444)	(22,396,903)	(22,396,903)	(22,396,903)	(22,460,362)	(22,460,362)	(22,460,362)	(22,523,822)	(22,523,822)	(22,523,822)	(23,037,662)	(23,037,662)
Depreciation Adjustment			FXA01	(22,333,444)								9,977,712					
•		FXA		9,083,799	9,083,799	9,083,799	9,555,624	9,555,624	9,555,624	9,977,712	9,977,712	9,977,712	10,087,031	10,087,031	10,087,031	10,648,828	10,648,828
Book Gain/Loss on Sale of Fixed Assets		FXA	FXA03														
Tax Gain/Loss on Sale of Fixed Assets		FXA	FXA04														
Section 481(a) Cushion Gas		FXA	FXA13														
Section 481(a) Line Pack Gas		FXA	FXA14														
IRS Audit Assessment - Cost		FXA	FXA15														
IRS Audit Assessment - Accum		FXA	FXA16														
Repair % Completion Allowance		FXA	FXA41														
Section 481(a) TPR		FXA	FXA46														
Repairs Aggregation Sec 481(a) Adj		FXA	FXA50														
AFUDC - Equity Asset Cost Adj		FXA	FXA80														
Plant - Subtotal				(13,249,645)	(13,249,645)	(13,249,645)	(12,841,279)	(12,841,279)	(12,841,279)	(12,482,650)	(12,482,650)	(12,482,650)	(12,436,791)	(12,436,791)	(12,436,791)	(12,388,834)	(12,388,834)
Deferred Gas Costs		GCA	GCA01	. , , ,				. , , ,							. , , ,		
Over Recoveries of PGA		GCA	GCA03														
PGA - Amended Item		GCA	GCA04														
Gas Cost Adjustment - Subtotal		30/1	30.101	_	_	_	_	_	_	_	_	_	_	_	_	_	_
LGS - Goodwill Amortization		GDW	ONT13														
TXU - Goodwill Amortization		GDW	ONT49														
Goodwill - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances		ONT	CAP01														
Capital Loss CarryForward		ONT	CAP_LOSS_CF														
Amoritzation - LGS Acq. 1810-13523		ONT	DTE01														
Deferred Expense Projects		ONT	DTE09														
Amoritzation - LGS Acq. 1810-14155		ONT	DTE12														
Deferred Projects - TXU Acquisition		ONT	DTE14														
RAR 91/93 Bond Cost Amortized		ONT	DVA05														
RAR 91/93 Bond Cost Capitalized		ONT	DVA06														
Leases - Assets		ONT	DVA10	(2,545,695)	(2,545,695)	(2,545,695)	(2,510,790)	(2,510,790)	(2,510,790)	(2,458,125)	(2,458,125)	(2,458,125)	(2,405,086)	(2,405,086)	(2,405,086)	(2,333,782)	(2,333,782)
DIG on Fixed Assets		ONT	DVA16	(,,)	, , -,,,	., -,,,,	., -,,	., -,1	. , -,1	., -,,	, , · -, /	, , , , ,	. ,,	, , ==,,==,	. ,,	. ,,/	, ,,- - ,-
DIG on Fixed Assets - UCG Storage		ONT	DVA18														
DIG on Fixed Assets - OCG Storage DIG on Fixed Assets - WKG		ONT	DVA19														
		ONT	DANTA														
Leases - Liabilities		ONT	DVA20	2,545,695	2,545,695	2,545,695	2,510,790	2,510,790	2,510,790	2,458,125	2,458,125	2,458,125	2,405,086	2,405,086	2,405,086	2,333,782	2,333,782

				Fiscal 2021	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2023
Adjustment Description		Category	Adj Code	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022
Leases Reclass - Liabilities		ONT	DVA21														
RAR 86/90 Lease Expense Amortiz.		ONT	DVA26														
MVG Right of Way		ONT	DVA35														
Amortization - ComfurT Goodwill		ONT	DVA37														
Deferred ITC - GGC		ONT	ITC01														
Deferred ITC - UCG Non-Utility		ONT	ITC02														
Deferred ITC - UCG		ONT	ITC03														
Deferred ITC - MVG		ONT	ITC04														
Regulatory Liability - GGC		ONT	ITC05														
Capitalized Selling Expense		ONT	NTE03														
Industrial Contracts		ONT	NTE05														
Linder - Partnership Investment		ONT	NTE08														
UNICAP Section 263A Costs		ONT	NTE11														
481(a) UNICAP		ONT	NTE15														
UNICAP - IRS Audit		ONT	NTE19														
Allowance for Doubtful Accounts		ONT	ONT02														
Clearing Account - Adjustment		ONT	ONTO3	0.477	0.477	2.477	4.076	4.076	4.076	0.477	0.477	2.477	0.477	0.477	0.477	0.477	0.477
Charitable Contribution Carryover	Excl	ONT	ONT04	3,177	3,177	3,177	4,276	4,276	4,276	3,177	3,177	3,177	3,177	3,177	3,177	3,177	3,177
RAR CFWE 1990-1985		ONT	ONT06														
Contributed Contracts		ONT	ONT09														
Book Inc Recognized for MTM Acctg		ONT	ONT19														
RAR Amortization of Non-Compete		ONT	ONT20														
Union Gas - Non Compete		ONT	ONT21														
Monarch - Non Compete		ONT	ONT22														
Palmyra - Non Compete		ONT	ONT23														
Duke - Purchased Contracts	Fuel	ONT	ONT27	(245.466)	(245.466)	(245.466)	(212 510)	(212 510)	(242 540)	(410,000)	(410,000)	(418.000)	(74 502)	(74 502)	(74 502)	F2 F24	F2 F24
Prepayments Rate Case Accrual	Excl	ONT ONT	ONT31 ONT32	(245,166)										(71,503)			
Research and Development Expenses		ONT	ONT32 ONT33	5,981	5,981	5,981	(51,064)	(51,064)	(51,064)	(11,057)	(11,057)	(11,057)	(10,825)	(10,825)	(10,825)	(12,549)	(12,549)
Partnership Investment - Unitary		ONT	ONT37														
IGS - Purchased Contracts		ONT	ONT37 ONT39														
Inventory Adjustment		ONT	ONT44														
Stock Option Expense		ONT	ONT50														
Prepayments - MVG		ONT	ONT51														
WACOG to FIFO Adjustment		ONT	ONT52														
Tax Free Interest - Temp		ONT	ONT58														
Federal & State Tax Interest		ONT	ONT61														
Prepayments - IRS Audits		ONT	ONT64														
Impairment - Atmos Gathering LLC		ONT	ONT66														
VA Charitable Contributions		ONT	ONT67														
Reg Asset Benefit Accrual		ONT	ONT68														
TX Rule 8.209 Reg Asset Deferral		ONT	ONT69														
LA SIIP Reg Asset		ONT	ONT70														
TN Reg Asset Deferral		ONT	ONT71														
Intra Period Tax Allocation		ONT	OTH	-	_	_	938	938	938	2,465	2,465	2,465	4,295	4,295	4,295	_	_
Regulatory Asset - LGS Amortization		ONT	RGA01							_,	_,	_,	,	-,	.,		
AFUDC - Equity Gross-Up		ONT	RGA02														
Regulatory Asset - Mid Tex		ONT	RGA03														
Regulatory Asset - Winter Weather Event		ONT	RGA04														
Regulatory Liability - Atmos 109		ONT	RGL01														
Reg Liability – Pension & OPEB asset		ONT	RGL02														
Regulatory Liability - GGC 109		ONT	RGL03														
Regulatory Liability - UCGC 109		ONT	RGL04														
Regulatory Liability - UCGC Rate		ONT	RGL05														
Regulatory Liability - 2017 Gross Up	tcja	ONT	RGL06														
Regulatory Liability - KY GUD	-	ONT	RGL07														
Regulatory Liability - NSC		ONT	RGL08	(4,886)	(4,886)	(4,886)	52,534	52,534	52,534	-	-	-	-	-	-	1,359	1,359
Fuel Cell ITC		ONT	RGL09	(,)	(,==3)	(,===)	, , , , , , , , , , , , , , , , , , , ,	,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							,	,
Regulatory Liability - LA - Hurricane Ida		ONT	RGL11														
Regulatory Liability - LA			ATTD_RGL_LA														
regulatory Elability EA																	

				Fiscal 2021	Fiscal 2022	Fiscal 2023											
Adjustment Description		Category	Adj Code	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022
Other - Subtotal				(240,894)	(240,894)	(240,894)	(205,835)	(205,835)	(205,835)	(424,405)	(424,405)	(424,405)	(74,856)	(74,856)	(74,856)	44,508	44,508
FD-NOL Credit Carryforward - Non Reg	fed nol	TAX	TAX02NR														
FD-NOL Credit Carryforward - Utility	fed nol	TAX	TAX02U														
FD-NOL Credit Carryforward - Other	fed nol	TAX	TAX02OT														
ST-State Net Operating Loss	state	TAX	TAX04														
ST-State Bonus Depreciation	state	TAX	TAX05														
FD-FAS 115 Adjustment		TAX	TAX06														
FD-Treasury Lock Adjustment		TAX	TAX08														
FD-Other		TAX	TAX10														
FD-Federal Benefit on State Bonus	state	TAX	TAX11														
FD-Federal Benefit on State NOL	state	TAX	TAX12														
FD-Fuel Cell Credit		TAX	TAX15														
State Texas Margin WWE DTL		TAX	SATTD_ONT10														
ST-Other	state	TAX	TAX43														
ST - Valuation Allow on State NOL	state	TAX	TAX13														
FD - Valuation on Fed Tax of St NO		TAX	TAX14														
FD-FAS 158 Measurement Date Change		TAX	TAX22														
FD-AMT Minimum Tax Credit		TAX	TAX23														
ST- Valuation Allow Enterprise Zone ITC	state	TAX	TAX37														
FD- Valuation Allow Fed Tax Enterprise Zone ITC		TAX	TAX38														
ST-Enterprise Zone ITC	state	TAX	TAX39														
STATE NOL_FIN48	state	TAX	TAX44														
STATE NOL_FIN48 TN	state	TAX	TAX45														
FD-Treasury Lock Adjustment-Realized		TAX	TAX40														
FD-Treasury Lock Adjustment-Unrealized		TAX	TAX41														
FD -Federal Tax on Enterprise ITC	state	TAX	TAX42														
Other Tax Effected Items - Subtotal				<u> </u>	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax				(15,341,523)	(15,341,523)	(15,341,523)	(15,069,237)	(15,069,237)	(15,069,237)	(14,967,512)	(14,967,512)	(14,967,512)	(14,577,036)	(14,577,036)	(14,577,036)	(14,387,639)	(14,387,639)
				(15,341,523)	(15,341,523)	(15,341,523)	(15,069,237)	(15,069,237)	(15,069,237)	(14,967,512)	(14,967,512)	(14,967,512)	(14,577,036)	(14,577,036)	(14,577,036)	(14,387,639)	(14,387,639)
	Excluded			(1,166,404)												(841,660)	
	State Only			-												-	
		Liab Related		-												-	
	Fed NOL			_												-	

Accrued Environmental Asset		- - - 8) (8,408 2 932	- - - 3) (8,408) 2 932	- (760,229) - - (8,408) 962 (767,675) - - -	- (760,229) - - - (8,408) 962 (767,675) - - -
Director's Deferred Bonus		- - - 8) (8,408 2 932 1) (765,841	- - - 3) (8,408) 2 932	(760,229) - - - (8,408) 962	- (760,229) - - - (8,408) 962 (767,675)
MR/PAP Acrual (834,776) (833,473) (833,473) (833,473) (833,473) (833,473) (832,169) (832,169) (832,169) (830,866) (830,866) (830,866) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (756,501) (7		- - - 8) (8,408 2 932 1) (765,841	- - - 3) (8,408) 2 932	(760,229) - - - (8,408) 962	(760,229) (8,408) 962 (767,675)
Accrued Environmental Asset Miscellaneous Accrued Stellaneous Accrued 224 224 224 224 224 224 224 224 224 22		- - - 8) (8,408 2 932 1) (765,841	- - - 3) (8,408) 2 932	- - - (8,408) 962	- - (8,408) 962 (767,675)
Self insurance - Adjustment Self i	(8,408) (8,408) 924 932 (763,985) (765,841	8) (8,408 2 932 1) (765,841	(8,408) 2 932	(8,408) 962	- (8,408) 962 (767,675)
Self Insurance - Adjustment	(8,408) (8,408) 924 932 (763,985) (765,841	8) (8,408 2 932 1) (765,841	(8,408) 2 932	(8,408) 962	- (8,408) 962 (767,675)
Vacidity	(8,408) (8,408) 924 932 (763,985) (765,841	8) (8,408 2 932 1) (765,841	(8,408) 2 932	(8,408) 962	(8,408) 962 (767,675)
Vacation Accrual 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224 224	924 932 (763,985) (765,841	2 932 1) (765,841	932	962	962 (767,675)
Noter's Compinance Reserve 729 738 738 738 738 739 749 749 749 847 847 847 924 924 8248 8249 8249 8249 8249 8249 8	924 932 (763,985) (765,841	2 932 1) (765,841	932	962	962 (767,675)
Accorded 5.00 (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02) (83.02)	(763,985) (765,841	1) (765,841			(767,675)
Rabil Trust - True Up			- - - - - -	- - - -	
SERP Adjustment SERP A		- - - - -	- - - -	- - -	- - -
Restricted Stock Grant Plane Restricted Stock Plane Restricte		- - - - -	- - - -	- - -	- - -
Restricted Stock Flank Restrict Cannot Canno		- - - -	- - -	- -	-
Rabi Trust Contribution Adjustment Restricted Stock - MIP Restricted Stock Awards Fine the Stock Awards Fine t		- - - -	- - -	-	-
Restricted Stock AMP		- - -	-	_	
Restricted Stock Alwards Figure 1		-	-		-
Composition of the Composition		-		-	-
Composition of the Composition		-	-	-	-
Rabid Trust Book Gain or Loss Rabid Trust Gain or Loss Rabid Trust Ward Gain or Loss Rabid Trust Unrealized Gain or Loss Rabid Trust Mark	 		-	-	-
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Fixed Asset Cost Adjustment (23,037,662) (23,144,414) (23,144,414) (23,144,414) (23,251,165) (23,251,165) (23,251,165) (23,357,917) (23,357,917) (23,357,917) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22,696,272) (22		-	-	-	-
Depreciation Adjustment 10,648,828 11,049,531 11,049,531 11,049,531 11,049,531 11,449,590 11,449,590 11,877,733 11,877,733 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,546 12,096,54	(68,320) (68,320	0) (68,320) (68,320)	(68,320)	(68,320)
Book Gain/Loss on Sale of Fixed Assets	2,696,272) (22,699,710	0) (22,699,710) (22,699,710)	(22,703,147)	(22,703,147)
Book Gain/Loss on Sale of Fixed Assets	2,096,546 12,384,286	6 12,384,286	12,384,286	12,763,900	12,763,900
		-	-	-	-
Tax Gain/ Loss on Sale of Fixed Assets		_	_	_	_
		_	_	_	_
Section 481(a) Cushion Gas	-	-	-	-	-
Section 481(a) Line Pack Gas	-	-	-	-	-
IRS Audit Assessment - Cost	-	-	-	-	-
IRS Audit Assessment - Accum		-	-	-	-
Repair % Completion Allowance		-	-	-	-
Section 481(a) TPR		-	-	-	-
Repairs Aggregation Sec 481(a) Adj	_	-	-	-	-
AFUDC - Equity Asset Cost Adj	_	_	_	-	-
),599,726) (10,315,424	4) (10,315,424	l) (10,315,424)	(9,939,247)	(9,939,247)
Deferred Gas Costs -	(10,010,424	+) (10,010,424	+) (10,010,424)	(0,000,247)	
	-	-	-	-	-
Over Recoveries of PGA	-	-	-	-	-
PGA - Amended Item	-	-	-	-	-
Gas Cost Adjustment - Subtotal	-	-	-	-	-
LGS - Goodwill Amortization		-	-	-	-
TXU - Goodwill Amortization		-	-	-	-
Goodwill - Subtotal		-	-	-	-
Customer Advances	_	_	-	-	-
Capital Loss CarryForward		_	_	-	_
Amoritzation - LGS Acq. 1810-13523	_				_
	-	-	-	-	-
Deferred Expense Projects - Associated Assoc	-	-	-	-	-
Amoritzation - LGS Acq. 1810-14155	-	-	-	-	-
Deferred Projects - TXU Acquisition	-	-	-	-	-
RAR 91/93 Bond Cost Amortized		-	-	-	-
RAR 91/93 Bond Cost Capitalized		-	-	-	-
Leases - Assets (2,333,782) (2,297,877) (2,297,877) (2,297,877) (2,243,702) (2,243,702) (2,243,702) (2,189,143) (2,189,143) (2,189,143) (2,115,795) (2,115,795) (2,115,795)	2,115,795) (2,235,177	7) (2,235,177	7) (2,235,177)	(2,176,535)	(2,176,535)
DIG on Fixed Assets	-	-	-	-	- -
DIG on Fixed Assets - UCG Storage	_	_	-	-	-
DIG on Fixed Assets - WKG		_	_	_	_
	-	- 7 2,235,177	7 2 225 177	- 0 176 E05	- 2,176,535
Leases - Liabilities 2,333,782 2,297,877 2,297,877 2,297,877 2,243,702 2,243,702 2,243,702 2,189,143 2,189,143 2,189,143 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115,795 2,115	2,235,177 2,115,795 2,235,177	/ /////////////////////////////////////	7 2,235,177	2,176,535	,

Adjustment Description Leases Reclass - Liabilities	Fiscal 2023 11/30/2022	Fiscal 2023 12/31/2022	Fiscal 2023 1/31/2023	Fiscal 2023 2/28/2023	Fiscal 2023 3/31/2023	Fiscal 2023	Fiscal 2024											
					3/31/ZUZ3	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024
					0.00.000		0.01.1010	0.00.2020		0.01.101	0.00.2020	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.												-	-	-	-	-	-	-
MVG Right of Way												-	-	_	-	_	-	_
Amortization - ComfurT Goodwill												-	-	_	-	-	-	-
Deferred ITC - GGC												-	-	_	-	-	-	-
Deferred ITC - UCG Non-Utility												-	-	-	-	-	-	-
Deferred ITC - UCG												-	-	_	-	-	-	-
Deferred ITC - MVG												-	-	-	-	-	-	-
Regulatory Liability - GGC												-	-	-	-	-	-	-
Capitalized Selling Expense												-	-	-	-	-	-	-
Industrial Contracts												-	-	-	-	-	-	-
Linder - Partnership Investment												-	-	-	-	-	-	-
UNICAP Section 263A Costs												-	-	-	-	-	-	-
481(a) UNICAP												-	-	-	-	-	-	-
UNICAP - IRS Audit												-	-	-	-	-	-	-
Allowance for Doubtful Accounts												-	-	-	-	-	-	-
Clearing Account - Adjustment												-	-	-	-	-	-	-
Charitable Contribution Carryover	3,177	3,269	3,269	3,269	4,920	4,920	4,920	5,616	5,616	5,616	8,496	8,496	8,496	8,991	8,991	8,991	11,720	11,720
RAR CFWE 1990-1985												-	-	-	-	-	-	-
Contributed Contracts												-	-	-	-	-	-	-
Book Inc Recognized for MTM Acctg												-	-	-	-	-	-	-
RAR Amortization of Non-Compete												-	-	-	-	-	-	-
Union Gas - Non Compete												-	-	-	-	-	-	-
Monarch - Non Compete												-	-	-	-	-	-	-
Palmyra - Non Compete												-	-	-	-	-	-	-
Duke - Purchased Contracts												-	-	-	-	-	-	-
Prepayments	52,521	133,702	133,702	133,702	(28,240)	(28,240)	(28,240)	375,675	375,675	375,675	788,466	788,466	788,466	917,612	917,612	917,612	600,288	600,288
Rate Case Accrual	(12,549)	(12,041)	(12,041)	(12,041)		(12,549)	(12,549)	(12,549)	(12,549)	(12,549)	-	-	-	-	-	-	-	-
Research and Development Expenses												-	-	-	-	-	-	-
Partnership Investment - Unitary												-	-	-	-	-	-	-
IGS - Purchased Contracts												-	-	-	-	-	-	-
Inventory Adjustment												-	-	-	-	-	-	-
Stock Option Expense												-	-	-	-	-	-	-
Prepayments - MVG												-	-	-	-	-	-	-
WACOG to FIFO Adjustment												-	-	-	-	-	-	-
Tax Free Interest - Temp												-	-	-	-	-		
Federal & State Tax Interest												-	-	_	-	-	_	-
Prepayments - IRS Audits												-	-	_	-	-	_	-
Impairment - Atmos Gathering LLC												-	-	_	-	-	_	-
VA Charitable Contributions												-	-	_	-	-	_	-
Reg Asset Benefit Accrual												-	-	_	-	-	-	-
TX Rule 8.209 Reg Asset Deferral												-	-	-	-	-	-	-
LA SIIP Reg Asset												-	-	_	-	-	_	-
TN Reg Asset Deferral												-	-	-	-	-	-	-
Intra Period Tax Allocation	-	(31,006)	(31,006)	(31,006)	(866)	(866)	(866)	(1,562)	(1,562)	(1,562)	-	-	-	(123)	(123)	(123)	(4,765)) (4,765)
Regulatory Asset - LGS Amortization												-	-	_	-	-	_	-
AFUDC - Equity Gross-Up												-	-	-	-	-	-	-
Regulatory Asset - Mid Tex												-	-	_	-	-	_	-
Regulatory Asset - Winter Weather Event												-	-	-	-	-	-	-
Regulatory Liability - Atmos 109												-	-	-	-	-	-	-
Reg Liability – Pension & OPEB asset												-	-	-	-	-	-	-
Regulatory Liability - GGC 109												-	-	-	-	-	-	-
Regulatory Liability - UCGC 109												-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate												-	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up												-	-	-	-	-	-	-
Regulatory Liability - KY GUD												-	-	-	-	-	-	-
Regulatory Liability - NSC	1,359	1,359	1,359	1,359	3,097	3,097	3,097	5,532	5,532	5,532	(5,304)	(5,304)	(5,304)	(4,910)	(4,910)	(4,910)	(3,997)) (3,997)
Fuel Cell ITC	,	,	,	,	,	,	,	,	,	,	() 1	-	-	-	-	-	-	-
												_	_	_	-	_	_	-
Regulatory Liability - LA - Hurricane Ida																		
Regulatory Liability - LA - Hurricane Ida Regulatory Liability - LA												-	-	-	-	-	-	-

	Fiscal 2023	Fiscal 2024																
Adjustment Description	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024
Other - Subtotal	44,508	95,283	95,283	95,283	(33,638)	(33,638)	(33,638)	372,712	372,712	372,712	791,658	791,658	791,658	921,570	921,570	921,570	603,246	603,246
FD-NOL Credit Carryforward - Non Reg												-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility												-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other												-	-	-	-	-	-	-
ST-State Net Operating Loss												-	-	-	-	-	-	-
ST-State Bonus Depreciation												-	-	-	-	-	-	-
FD-FAS 115 Adjustment												-	-	-	-	-	-	-
FD-Treasury Lock Adjustment												-	-	-	-	-	-	-
FD-Other												-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus												-	-	-	-	-	-	-
FD-Federal Benefit on State NOL												-	-	-	-	-	-	-
FD-Fuel Cell Credit												-	-	-	-	-	-	-
State Texas Margin WWE DTL												-	-	-	-	-	-	-
ST-Other												-	-	-	-	-	-	-
ST - Valuation Allow on State NOL												-	-	-	-	-	-	-
FD - Valuation on Fed Tax of St NO												-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change												-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit												-	-	-	-	-	-	-
ST- Valuation Allow Enterprise Zone ITC												-	-	-	-	-	-	-
FD- Valuation Allow Fed Tax Enterprise Zone ITC												-	-	-	-	-	-	-
ST-Enterprise Zone ITC												-	-	-	-	-	-	-
STATE NOL_FIN48												-	-	-	-	-	-	-
STATE NOL_FIN48 TN												-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized														-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized												-	-	-	-	-	-	-
FD -Federal Tax on Enterprise ITC												-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal	<u> </u>		-	-	-	-	-	-	-	=	-	-	-	-	-	-	-	
Total Accumulated Deferred Income Tax	(14,387,639)	(14,041,601)	(14,041,601)	(14,041,601)	(13,888,501)	(13,888,501)	(13,888,501)	(13,168,830)	(13,168,830)	(13,168,830)	(11,822,889)	(11,822,889)	(11,822,889)	(11,416,423)	(11,416,423)	(11,416,423)	(11,366,922)	(11,366,922)
				-			-					-				-		
	(14,387,639)	(14,041,601)	(14,041,601)	(14,041,601)	(13,888,501)	(13,888,499)	(13,888,499)	(13,168,828)	(13,168,828)	(13,168,828)	(11,822,885)	(11,822,889)	(11,822,889)	(11,416,423)	(11,416,423)	(11,416,423)	(11,366,922)	(11,366,922)

(27,859)

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Adjustment Description	Fiscal 2024 5/31/2024	Fiscal 2024 6/30/2024	Fiscal 2024 6/30/2024	Fiscal 2024 7/31/2024	Fiscal 2024 8/31/2024	Fiscal 2024 9/30/2024
Environmental Activities	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Directors Deferred Bonus	-	-	-	-	-	-
MIP/VPP Accrual	(760,229)	(762,093)	(762,093)	(762,093)	(762,093)	(241,751
Accrued Environmental Asset	-	-	-	-	-	_
Miscellaneous Accrued	_	-	_	-	-	_
Self Insurance - Adjustment	-	-	-	-	-	_
/acation Accrual	(8,408)	(8,408)	(8,408)	(8,408)	(8,408)	(14,216
Norker's Comp Insurance Reserve	962	991	991	991	991	1,025
Accrual - Subtotal	(767,675)	(769,510)	(769,510)	(769,510)	(769,510)	(254,942
Rabbi Trust - True Up	(707,073)	(709,510)	(703,310)	(709,310)	(709,510)	(234,342
-	-	-	-	-	-	-
SEBP Adjustment	-	-	-	-	-	-
SERP DTL Offset	-	-	-	-	-	-
Restricted Stock Grant Plan	-	-	-	-	-	-
Rabbi Trust	-	-	-	-	-	-
/EBA Trust Contribution Adjustment	-	-	-	-	-	-
Restricted Stock - MIP	-	-	-	-	-	-
Director's Stock Awards	-	-	-	-	-	-
Director's Stock - Temp	-	-	-	-	-	-
Rabbi Trust Book Gain or Loss	-	-	-	-	-	-
Rabbi Trust Tax Gain or Loss	-	-	-	-	-	-
Rabbi Trust Unrealized Gain or Loss	-	-	-	-	-	-
Pension Expense	-	-	-	-	-	-
- FAS106 Adjustment	(1,194,926)	(1,207,677)	(1,207,677)	(1,207,677)	(1,207,677)	(1,214,904
Benefits - Subtotal	(1,194,926)	(1,207,677)	(1,207,677)	(1,207,677)	(1,207,677)	(1,214,904
CWIP	(68,320)	(68,320)	(68,320)	(68,320)	(68,320)	(4,426
RWIP	(00,020)	-	(00,020)	(00,020)	(00,020)	(1, 120
CWIP/RWIP - Subtotal	(68,320)	(68,320)	(68,320)	(68,320)	(68,320)	(4,426
Fixed Asset Cost Adjustment	(22,703,147)	(22,706,585)	(22,706,585)	(22,706,585)	(22,706,585)	(23,779,801
-				•	•	-
Depreciation Adjustment	12,763,900	13,301,101	13,301,101	13,301,101	13,301,101	13,554,153
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-
Section 481(a) Cushion Gas	-	-	-	-	-	-
Section 481(a) Line Pack Gas	-	-	-	-	-	-
RS Audit Assessment - Cost	-	-	-	-	-	-
RS Audit Assessment - Accum	-	-	-	-	-	-
Repair % Completion Allowance	-	-	-	-	-	-
Section 481(a) TPR	-	-	-	-	-	-
Repairs Aggregation Sec 481(a) Adj	-	-	-	-	-	-
AFUDC - Equity Asset Cost Adj	-	-	-	-	-	-
Plant - Subtotal	(9,939,247)	(9,405,484)	(9,405,484)	(9,405,484)	(9,405,484)	(10,225,648
Deferred Gas Costs	-	-	-	-	-	-
Over Recoveries of PGA	-	-	-	_	_	_
PGA - Amended Item	_	_	_	_	_	_
Gas Cost Adjustment - Subtotal	_	_	_	_	_	_
LGS - Goodwill Amortization	_	<u>-</u>	_	<u>-</u>	_	_
	-	-	-	-	-	-
ΓΧU - Goodwill Amortization	-	-	-	-	-	-
Goodwill - Subtotal	-	-	-	-	-	-
Customer Advances	-	-	-	-	-	-
		_	-	-	-	-
Capital Loss CarryForward	-	_				
Amoritzation - LGS Acq. 1810-13523	-	-	-	-	-	-
•	- - -	- - -	-	- -	-	-
Amoritzation - LGS Acq. 1810-13523	- - -	- - -	- - -	- - -	- - -	- - -
Amoritzation - LGS Acq. 1810-13523 Deferred Expense Projects	- - - -	- - - -	- - -	- - -	- - -	- - -
Amoritzation - LGS Acq. 1810-13523 Deferred Expense Projects Amoritzation - LGS Acq. 1810-14155	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
Amoritzation - LGS Acq. 1810-13523 Deferred Expense Projects Amoritzation - LGS Acq. 1810-14155 Deferred Projects - TXU Acquisition	- - - - -	- - - - -	- - - -	- - - -	- - - -	- - - -
Amoritzation - LGS Acq. 1810-13523 Deferred Expense Projects Amoritzation - LGS Acq. 1810-14155 Deferred Projects - TXU Acquisition RAR 91/93 Bond Cost Amortized RAR 91/93 Bond Cost Capitalized	- - - - - (2.176.535)	- - - - - - (2,147,929)	- - - - - (2.147.929)	- - - - - (2,147,929)	- - - - - (2,147,929)	- - - - - (2,105.75
Amoritzation - LGS Acq. 1810-13523 Deferred Expense Projects Amoritzation - LGS Acq. 1810-14155 Deferred Projects - TXU Acquisition RAR 91/93 Bond Cost Amortized RAR 91/93 Bond Cost Capitalized Leases - Assets	- - - - - (2,176,535)	- - - - - (2,147,929)	- - - - - (2,147,929)	- - - - - (2,147,929)	- - - - - (2,147,929)	- - - - - (2,105,759
Amoritzation - LGS Acq. 1810-13523 Deferred Expense Projects Amoritzation - LGS Acq. 1810-14155 Deferred Projects - TXU Acquisition RAR 91/93 Bond Cost Amortized RAR 91/93 Bond Cost Capitalized Leases - Assets DIG on Fixed Assets	- - - - - (2,176,535) -	- - - - - (2,147,929) -	- - - - - (2,147,929) -	- - - - - (2,147,929) -	- - - - - (2,147,929) -	- - - - - (2,105,759
Amoritzation - LGS Acq. 1810-13523 Deferred Expense Projects Amoritzation - LGS Acq. 1810-14155 Deferred Projects - TXU Acquisition RAR 91/93 Bond Cost Amortized RAR 91/93 Bond Cost Capitalized Leases - Assets	- - - - - (2,176,535) - -	- - - - - - (2,147,929) - -	- - - - - (2,147,929) - -	- - - - - (2,147,929) - -	- - - - - (2,147,929) - -	- - - - - (2,105,759

Adjustment Description	Fiscal 2024 5/31/2024	Fiscal 2024 6/30/2024	Fiscal 2024 6/30/2024	Fiscal 2024 7/31/2024	Fiscal 2024 8/31/2024	Fiscal 2024 9/30/2024
Leases Reclass - Liabilities	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	-	-	-	-	-	-
MVG Right of Way	-	-	-	-	-	-
Amortization - ComfurT Goodwill	-	-	-	-	-	-
Deferred ITC - GGC	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	-	-	-	-	-	-
Deferred ITC - UCG	-	-	-	-	-	-
Deferred ITC - MVG	-	-	-	-	-	-
Regulatory Liability - GGC	-	-	-	-	-	-
Capitalized Selling Expense	-	-	-	-	-	-
ndustrial Contracts	-	-	-	-	-	-
inder - Partnership Investment	-	-	-	-	-	-
JNICAP Section 263A Costs	-	-	-	-	-	-
181(a) UNICAP	-	-	-	-	-	-
JNICAP - IRS Audit	-	-	-	-	-	-
Allowance for Doubtful Accounts	-	-	-	-	-	-
Clearing Account - Adjustment	-	-	-	-	-	-
Charitable Contribution Carryover	11,720	12,851	12,851	12,851	12,851	10,248
RAR CFWE 1990-1985	-	-	-	-	-	-
Contributed Contracts	-	-	-	-	-	-
Book Inc Recognized for MTM Acctg	-	-	-	-	-	-
AR Amortization of Non-Compete	-	-	-	-	-	-
nion Gas - Non Compete	-	-	-	-	-	-
Ionarch - Non Compete	-	-	-	-	-	-
almyra - Non Compete	-	-	-	-	-	-
uke - Purchased Contracts	-	-	-	-	-	-
epayments	600,288	777,911	777,911	777,911	777,911	1,308,304
ate Case Accrual	-	-	-	-	-	-
esearch and Development Expenses	-	-	-	-	-	-
artnership Investment - Unitary	-	-	-	-	-	-
SS - Purchased Contracts	-	-	-	-	-	-
ventory Adjustment	-	-	-	-	-	-
ock Option Expense	-	-	-	-	-	-
repayments - MVG	-	-	-	-	-	-
/ACOG to FIFO Adjustment	-	-	-	-	-	-
ax Free Interest - Temp				-	-	
ederal & State Tax Interest	-	-	-	-	-	-
repayments - IRS Audits	-	-	-	-	-	-
mpairment - Atmos Gathering LLC	-	-	-	-	-	-
A Charitable Contributions	-	-	-	-	-	-
eg Asset Benefit Accrual	-	-	-	-	-	-
X Rule 8.209 Reg Asset Deferral	-	-	-	-	-	-
A SIIP Reg Asset	-	-	-	-	-	-
N Reg Asset Deferral	-	-	-	-	-	-
ntra Period Tax Allocation	(4,765)	2,037	2,037	2,037	2,037	-
egulatory Asset - LGS Amortization	-	-	-	-	-	-
FUDC - Equity Gross-Up	-	-	-	-	-	-
egulatory Asset - Mid Tex	-	-	-	-	-	-
gulatory Asset - Winter Weather Event	-	-	-	-	-	-
gulatory Liability - Atmos 109	-	-	-	-	-	-
g Liability – Pension & OPEB asset	-	-	-	-	-	-
gulatory Liability - GGC 109	-	-	-	-	-	-
egulatory Liability - UCGC 109	-	-	-	-	-	-
egulatory Liability - UCGC Rate	-	-	-	-	-	-
egulatory Liability - 2017 Gross Up	-	-	-	-	-	-
egulatory Liability - KY GUD	-	-	-	-	-	-
egulatory Liability - NSC	(3,997)	(3,360)	(3,360)	(3,360)	(3,360)	(2,360
0 , ,			_	_	_	_
uel Cell ITC	-	-				
	-	-	-	-	-	-
uel Cell ITC	- -	- - -	-	-	-	-

Adjustment Description	Fiscal 2024 5/31/2024	Fiscal 2024 6/30/2024	'	Fiscal 2024 6/30/2024	Fiscal 2024 7/31/2024	Fiscal 2024 8/31/2024	Fiscal 2024 9/30/2024
Other - Subtotal	603,246	789,439		789,439	789,439	789,439	1,316,192
FD-NOL Credit Carryforward - Non Reg	-	-		-	-	-	-
FD-NOL Credit Carryforward - Utility	-	-		-	-	-	-
FD-NOL Credit Carryforward - Other	-	-		-	-	-	-
ST-State Net Operating Loss	-	-		-	-	-	-
ST-State Bonus Depreciation	-	-		-	-	-	-
FD-FAS 115 Adjustment	-	-		-	-	-	-
FD-Treasury Lock Adjustment	-	-		-	-	-	-
FD-Other	-	-		-	-	-	-
FD-Federal Benefit on State Bonus	-	-		-	-	-	-
FD-Federal Benefit on State NOL	-	-		-	-	-	-
FD-Fuel Cell Credit	-	-		-	-	-	-
State Texas Margin WWE DTL	-	-		-	-	-	-
ST-Other	-	-		-	-	-	-
ST - Valuation Allow on State NOL	-	-		-	-	-	-
FD - Valuation on Fed Tax of St NO	-	-		-	-	-	-
FD-FAS 158 Measurement Date Change	-	-		-	-	-	-
FD-AMT Minimum Tax Credit	-	-		-	-	-	-
ST- Valuation Allow Enterprise Zone ITC	-	-		-	-	-	-
FD- Valuation Allow Fed Tax Enterprise Zone ITC	-	-		-	-	-	-
ST-Enterprise Zone ITC	-	-		-	-	-	-
STATE NOL_FIN48	-	-		-	-	-	-
STATE NOL_FIN48 TN	-	-		-	-	-	-
FD-Treasury Lock Adjustment-Realized	-	-		-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	-	-		-	-	-	-
FD -Federal Tax on Enterprise ITC	-	-		-	-	-	-
Other Tax Effected Items - Subtotal	<u>-</u>	<u>-</u>		<u> </u>			-
Total Accumulated Deferred Income Tax	(11,366,922)	(10,661,552)	:	(10,661,552)	(10,661,552)	(10,661,552)	(10,383,728)
	(11,366,922)	(10,661,552)	,	(10,661,552)	(10,661,552)	(10,661,552)	(10,383,728)

(39,651)	1,072,375
-	-
-	-
-	-

_				Fiscal 2021	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022	Fiscal 2022				
Adjustment Description		Category	Adj Code	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022
Environmental Activities		ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes		ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	- 1	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	Excl	ACC	ACC04	331,396	331,396	331,396	344,082	344,082	344,082	356,838	356,838	356,838	369,744	369,744	369,744	325,429
Accrued Environmental Asset		ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued		ACC	ACCO6	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment		ACC	ACC08	- 00 271	-	- 00 271	-	- 00 254	-	-	-	-	- 00 201	-	-	- 00 204
Vacation Accrual		ACC	ACC11	98,271	98,271	98,271	98,254	98,254	98,254	98,258	98,258	98,258	98,301	98,301	98,301	99,204
Worker's Comp Insurance Reserve Accrual - Subtotal		ACC	ACC12	(51,585)	(51,585) 378,082	(51,585) 378,082	(54,446) 387,890	(54,446) 387,890	(54,446) 387,890	(79,481)	(79,481) 375,615	(79,481) 375,615	(86,240) 381,805	(86,240) 381,805	(86,240)	(104,128) 320,505
Rabbi Trust - True Up		BEN	NBP01	378,082	3/0,002	3/0,002	307,030	307,030	367,690	375,615 -	375,615	3/3,013	301,003	-	381,805	320,505
SEBP Adjustment	Excl	BEN	NBP03	1,014,325	1,014,325	1,014,325	1,013,442	1,013,442	1,013,442	1,012,417	1,012,417	1,012,417	1,011,801	1,011,801	1,011,801	1,010,204
SERP DTL Offset	Excl	BEN	NBP04	-	-	-	-	1,013,442	-	1,012,417	1,012,417	-	-	1,011,001	-	1,010,204
Restricted Stock Grant Plan	Excl	BEN	NBP05	_	_	_	_	_	_	_	_	_	_	_	_	_
Rabbi Trust	EXC	BEN	NBP06	_	_	_	_	_	_	_	_	_	-	_	_	_
VEBA Trust Contribution Adjustment		BEN	NBP08	-	-	_	_	_	-	_	_	_	_	_	_	_
Restricted Stock - MIP		BEN	NBP13	_	_	_	_	_	_	_	_	_	_	_	_	_
Director's Stock Awards		BEN	NBP16	-	-	_	_	_	-	_	_	_	_	_	_	_
Director's Stock - Temp		BEN	NBP18	-	_	-	-	_	-	_	-	_	_	_	_	_
Rabbi Trust Book Gain or Loss		BEN	NBP22	_	_	_	_	_	-	_	-	-	_	-	_	-
Rabbi Trust Tax Gain or Loss		BEN	NBP23	-	_	-	_	_	_	_	_	-	-	-	_	_
Rabbi Trust Unrealized Gain or Loss		BEN	NBP24													
Pension Expense		BEN	PEN01	-	_	-	_	_	_	_	_	-	-	-	_	_
FAS106 Adjustment		BEN	PRB01	(4,262,009)	(4,262,009)	(4,262,009)	(3,515,440)	(3,515,440)	(3,515,440)	(3,892,260)	(3,892,260)	(3,892,260)	(4,237,703)	(4,237,703)	(4,237,703)	(4,729,631)
Benefits - Subtotal				(3,247,684)	(3,247,684)	(3,247,684)	(2,501,998)	(2,501,998)	(2,501,998)	(2,879,843)	(2,879,843)	(2,879,843)	(3,225,902)	(3,225,902)	(3,225,902)	
CWIP	Excl	CWIP/RWIP	FXA26	(126,936)	(126,936)	(126,936)	(126,914)	(126,914)	(126,914)	(126,919)	(126,919)	(126,919)	(126,975)	(126,975)	(126,975)	(126,943)
RWIP	Excl	CWIP/RWIP	FXA47	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(1)
CWIP/RWIP - Subtotal		,		(127,043)	(127,043)	(127,043)	(127,021)	(127,021)	(127,021)	(127,026)	(127,026)	(127,026)	(127,082)	(127,082)	(127,082)	(126,944)
Fixed Asset Cost Adjustment		FXA	FXA01	(1,090,547)	(1,090,547)	(1,090,547)	(1,090,420)	(1,090,420)	(1,090,420)	(1,091,948)	(1,091,948)	(1,091,948)	(1,092,490)	(1,092,490)	(1,092,490)	(959,665)
Depreciation Adjustment		FXA	FXA02	349,179	349,179	349,179	347,061	347,061	347,061	344,925	344,925	344,925	343,661	343,661	343,661	241,311
Book Gain/Loss on Sale of Fixed Assets		FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets		FXA	FXA04	-	-	-	_	-	-	-	-	-	-	-	_	-
Section 481(a) Cushion Gas		FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas		FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost		FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum		FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance		FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) TPR		FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs Aggregation Sec 481(a) Adj		FXA	FXA50													-
AFUDC - Equity Asset Cost Adj		FXA	FXA80	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal				(741,368)	(741,368)	(741,368)	(743,359)	(743,359)	(743,359)	(747,023)	(747,023)	(747,023)	(748,829)	(748,829)	(748,829)	(718,354)
Deferred Gas Costs		GCA	GCA01													
Over Recoveries of PGA		GCA	GCA03													
PGA - Amended Item		GCA	GCA04													
Gas Cost Adjustment - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization		GDW	ONT13													
TXU - Goodwill Amortization		GDW	ONT49													
Goodwill - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances		ONT	CAP01													
Capital Loss CarryForward		ONT	CAP_LOSS_CF													
Amoritzation - LGS Acq. 1810-13523		ONT	DTE01													
Deferred Expense Projects		ONT	DTE09													
Amoritzation - LGS Acq. 1810-14155		ONT	DTE12													
Deferred Projects - TXU Acquisition		ONT	DTE14													
RAR 91/93 Bond Cost Amortized		ONT	DVA05	22,562	22,562	22,562	22,558	22,558	22,558	22,559	22,559	22,559	22,569	22,569	22,569	22,565
RAR 91/93 Bond Cost Capitalized		ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-
Leases - Assets		ONT	DVA10	(1,480,631)	(1,480,631)	(1,480,631)	(1,438,090)	(1,438,090)	(1,438,090)	(1,381,877)	(1,381,877)	(1,381,877)	(1,318,838)	(1,318,838)	(1,318,838)	(1,232,790)
DIG on Fixed Assets		ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage		ONT	DVA18	(810,599)	(810,599)	(810,599)	(810,460)	(810,460)	(810,460)	(810,490)	(810,490)	(810,490)	(810,848)	(810,848)	(810,848)	(810,703)
DIG on Fixed Assets - WKG		ONT	DVA19	-	_	-	-	-	-	_	-	-	-	-	-	-

				Fiscal 2021	Fiscal 2022											
Adjustment Description		Category	Adj Code	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022
Leases Reclass - Liabilities		ONT	DVA21													
RAR 86/90 Lease Expense Amortiz.		ONT	DVA26	(116,246)	(116,246)	(116,246)	(116,226)	(116,226)	(116,226)	(116,230)	(116,230)	(116,230)	(116,282)	(116,282)	(116,282)	(116,261)
MVG Right of Way		ONT	DVA35													
Amortization - ComfurT Goodwill		ONT	DVA37													
Deferred ITC - GGC		ONT	ITC01													
Deferred ITC - UCG Non-Utility		ONT	ITC02													
Deferred ITC - UCG		ONT	ITC03													
Deferred ITC - MVG		ONT	ITC04													
Regulatory Liability - GGC		ONT	ITC05													
Capitalized Selling Expense		ONT	NTE03													
Industrial Contracts		ONT	NTE05													
Linder - Partnership Investment		ONT	NTE08													
UNICAP Section 263A Costs		ONT	NTE11	1,149,725	1,149,725	1,149,725	1,149,527	1,149,527	1,149,527	1,149,571	1,149,571	1,149,571	1,150,078	1,150,078	1,150,078	1,657,696
481(a) UNICAP		ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit		ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts		ONT	ONT02	76,004	76,004	76,004	79,919	79,919	79,919	91,308	91,308	91,308	11,404	11,404	11,404	18,349
Clearing Account - Adjustment		ONT	ONT03	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	Excl	ONT	ONT04	27	27	27	27	27	27	27	27	27	27	27	27	27
RAR CFWE 1990-1985		ONT	ONT06													
Contributed Contracts		ONT	ONT09													
Book Inc Recognized for MTM Acctg		ONT	ONT19													
RAR Amortization of Non-Compete		ONT	ONT20													
Union Gas - Non Compete		ONT	ONT21	281,924	281,924	281,924	281,876	281,876	281,876	281,887	281,887	281,887	282,011	282,011	282,011	281,961
Monarch - Non Compete		ONT	ONT22	,	,	,	,	•	,	,	,	•	•	,	,	,
Palmyra - Non Compete		ONT	ONT23													
Duke - Purchased Contracts		ONT	ONT27													
Prepayments	Excl	ONT	ONT31	3,600	3,600	3,600	4,742	4,742	4,742	5,586	5,586	5,586	7,085	7,085	7,085	(1,069)
Rate Case Accrual	LACI	ONT	ONT32	(1,243,910)	(1,243,910)	(1,243,910)	(1,844,623)	(1,844,623)	(1,844,623)	(226,203)	(226,203)	(226,203)	(197,088)	(197,088)	(197,088)	(37,483)
Research and Development Expenses		ONT	ONT32	(1,243,310)	(1,243,310)	(1,243,310)	(1,044,023)	(1,044,023)	(1,044,023)	(220,203)	(220,203)	(220,203)	(137,000)	(137,000)	(137,000)	(37,403)
Partnership Investment - Unitary		ONT	ONT37													
IGS - Purchased Contracts		ONT	ONT37													
		ONT	ONT44													
Inventory Adjustment																
Stock Option Expense		ONT	ONT50													
Prepayments - MVG		ONT	ONT51	(40.574)	(40.574)	(40.574)	F42 700	F42 700	F42 700	4 020 500	4 020 500	4 020 500	0.45, 222	0.45.222	0.45.222	042.400
WACOG to FIFO Adjustment		ONT	ONT52	(49,574)	(49,574)	(49,574)	512,798	512,798	512,798	1,039,580	1,039,580	1,039,580	845,233	845,233	845,233	913,489
Tax Free Interest - Temp		ONT	ONT58													
Federal & State Tax Interest		ONT	ONT61													
Prepayments - IRS Audits		ONT	ONT64													
Impairment - Atmos Gathering LLC		ONT	ONT66													
VA Charitable Contributions		ONT	ONT67													
Reg Asset Benefit Accrual		ONT	ONT68													
TX Rule 8.209 Reg Asset Deferral		ONT	ONT69													
LA SIIP Reg Asset		ONT	ONT70													
TN Reg Asset Deferral		ONT	ONT71													
Intra Period Tax Allocation		ONT	ОТН	-	-	-	2,060	2,060	2,060	5,036	5,036	5,036	2,707	2,707	2,707	-
Regulatory Asset - LGS Amortization		ONT	RGA01													
AFUDC - Equity Gross-Up		ONT	RGA02													
Regulatory Asset - Mid Tex		ONT	RGA03													
Regulatory Asset - Winter Weather Event		ONT	RGA04	(43,190)	(43,190)	(43,190)	(37,425)	(37,425)	(37,425)	(28,789)	(28,789)	(28,789)	(20,161)	(20,161)	(20,161)	(8,639)
Regulatory Liability - Atmos 109		ONT	RGL01													
Reg Liability – Pension & OPEB asset		ONT	RGL02													
Regulatory Liability - GGC 109		ONT	RGL03													
Regulatory Liability - UCGC 109		ONT	RGL04													
Regulatory Liability - UCGC Rate		ONT	RGL05													
Regulatory Liability - 2017 Gross Up	tcja	ONT	RGL06													
Regulatory Liability - KY GUD		ONT	RGL07													
Regulatory Liability - NSC		ONT	RGL08	993,146	993,146	993,146	952,154	952,154	952,154	-	-	-	-	-	-	(114,375)
Fuel Cell ITC		ONT	RGL09	,	,	,	,	,	,							. , ,
Regulatory Liability - LA - Hurricane Ida		ONT	RGL11													
Regulatory Liability - LA		ONT	ATTD_RGL_LA													

				Fiscal 2021	Fiscal 2022											
Adjustment Description		Category	Adj Code	9/30/2021	10/31/2021	11/30/2021	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022
Other - Subtotal				263,469	263,469	263,469	196,927	196,927	196,927	1,413,842	1,413,842	1,413,842	1,176,735	1,176,735	1,176,735	1,805,557
FD-NOL Credit Carryforward - Non Reg	fed nol	TAX	TAX02NR													
FD-NOL Credit Carryforward - Utility	fed nol	TAX	TAX02U													
FD-NOL Credit Carryforward - Other	fed nol	TAX	TAX02OT													
ST-State Net Operating Loss	state	TAX	TAX04													
ST-State Bonus Depreciation	state	TAX	TAX05													
FD-FAS 115 Adjustment		TAX	TAX06													
FD-Treasury Lock Adjustment		TAX	TAX08													
FD-Other		TAX	TAX10													
FD-Federal Benefit on State Bonus	state	TAX	TAX11													
FD-Federal Benefit on State NOL	state	TAX	TAX12													
FD-Fuel Cell Credit		TAX	TAX15													
State Texas Margin WWE DTL		TAX	SATTD_ONT10													
ST-Other	state	TAX	TAX43													
ST - Valuation Allow on State NOL	state	TAX	TAX13													
FD - Valuation on Fed Tax of St NO		TAX	TAX14													
FD-FAS 158 Measurement Date Change		TAX	TAX22													
FD-AMT Minimum Tax Credit		TAX	TAX23													
ST- Valuation Allow Enterprise Zone ITC	state	TAX	TAX37													
FD- Valuation Allow Fed Tax Enterprise Zone ITC		TAX	TAX38													
ST-Enterprise Zone ITC	state	TAX	TAX39													
STATE NOL_FIN48	state	TAX	TAX44													
STATE NOL_FIN48 TN	state	TAX	TAX45													
FD-Treasury Lock Adjustment-Realized		TAX	TAX40													
FD-Treasury Lock Adjustment-Unrealized		TAX	TAX41													
FD -Federal Tax on Enterprise ITC		TAX	TAX42													
Other Tax Effected Items - Subtotal				<u> </u>	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax				(3,474,544)	(3,474,544)	(3,474,544)	(2,787,561)	(2,787,561)	(2,787,561)	(1,964,435)	(1,964,435)	(1,964,435)	(2,543,273)	(2,543,273)	(2,543,273)	(2,438,663)
				(3 474 544)	(3,474,544)	(3,474,544)	(2,787,561)	(2,787,561)	(2,787,561)	(1,964,435)	(1,964,435)	(1,964,435)	(2,543,273)	(2,543,273)	(2,543,273)	(2,438,663)
				(3)474)344)	(3,474,344)	(3,474,344)	(2)707)302)	(2,707,302)	(2,707,302)	(1,504,455)	(1,504,455)	(1,504,455)	(2,343,273)	(2,343,273)	(2,343,273)	(2)-30,003)
		Excluded		1,222,305												1,207,647
		State Only		1,222,303												1,207,047
		TCJA Reg Liab Related		<u>-</u>												- -
																-
		Fed NOL		-												-

	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2023	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024
Adjustment Description	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024
Environmental Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	325,429	325,429	311,957	311,957	311,957	298,613	298,613	298,613	285,296	285,296	285,296	396,122	396,122	396,122	405,946	405,946	405,946	415,738	415,738
Accrued Environmental Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	99,204	99,204	99,181	99,181	99,181	99,198	99,198	99,198	99,227	99,227	99,227	97,281	97,281	97,281	97,293	97,293	97,293	97,297	97,297
Worker's Comp Insurance Reserve	(104,128)	(104,128)	(105,063)	(105,063)	(105,063)	(126,605)	(126,605)	(126,605)	(140,230)	(140,230)	(140,230)	(149,359)	(149,359)	(149,359)	(154,655)	(154,655)	(154,655)	(186,680)	(186,680)
Accrual - Subtotal	320,505	320,505	306,075	306,075	306,075	271,206	271,206	271,206	244,293	244,293	244,293	344,044	344,044	344,044	348,584	348,584	348,584	326,355	326,355
Rabbi Trust - True Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	1,010,204	1,010,204	1,009,647	1,009,647	1,009,647	1,009,626	1,009,626	1,009,626	1,010,310	1,010,310	1,010,310	1,011,675	1,011,675	1,011,675	1,011,495	1,011,495	1,011,495	972,930	972,930
SERP DTL Offset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VEBA Trust Contribution Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Book Gain or Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Tax Gain or Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Unrealized Gain or Loss			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	-	_	-	-	-	_	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	(4,729,631)	(4,729,631)	(4,953,608)	(4,953,608)	(4,953,608)	(5,310,861)	(5,310,861)	(5,310,861)	(5,698,517)	(5,698,517)	(5,698,517)	(6,937,121)	(6,937,121)	(6,937,121)	(7,227,186)	(7,227,186)	(7,227,186)	(7,781,845)	(7,781,845)
Benefits - Subtotal	(3,719,427)	(3,719,427)	(3,943,961)	(3,943,961)	(3,943,961)	(4,301,235)	(4,301,235)	(4,301,235)	(4,688,207)	(4,688,207)	(4,688,207)	(5,925,446)	(5,925,446)	(5,925,446)	(6,215,691)	(6,215,691)	(6,215,691)	(6,808,915)	(6,808,915)
CWIP	(126,943)	(126,943)	(126,913)	(126,913)	(126,913)	(126,936)	(126,936)	(126,936)	(126,973)	(126,973)	(126,973)	(127,089)	(127,089)	(127,089)	(127,104)	(127,104)	(127,104)	(127,110)	(127,110)
RWIP	(1)		(1)	(1)	(1)	(1)		(1)	(1)	(1)	(1)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	
CWIP/RWIP - Subtotal	(126,944)	(126,944)	(126,914)	(126,914)	(126,914)	(126,937)	(126,937)	(126,937)	(126,974)	(126,974)	(126,974)	(127,196)	(127,196)	(127,196)	(127,211)	(127,211)	(127,211)	(127,217)	
Fixed Asset Cost Adjustment	(959,665)	(959,665)	(959,443)	(959,443)	(959,443)	(959,614)	(959,614)	(959,614)	(959,893)	(959,893)	(959,893)	(960,698)	(960,698)	(960,698)	(960,818)	(960,818)	(960,818)	(960,857)	
Depreciation Adjustment	241,311	241,311	239,698	239,698	239,698	238,096	238,096	238,096	236,520	236,520	236,520	268,197	268,197	268,197	266,830	266,830	266,830	265,436	265,436
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	_	_	_	-	-
Tax Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	-	-	-	-	-	_	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	_	_	_	_	_	_	_	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	_	_	_	_	_	-	_	-	-	-	-	-	-	_	_	_	_	-	_
IRS Audit Assessment - Accum	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	_	_	_	_	_	-	_	-	-	-	-	-	-	_	_	_	_	-	_
Section 481(a) TPR	-	_	-	_	-	_	-	_	_	-	_	_	-	-	-	-	-	-	-
Repairs Aggregation Sec 481(a) Adj	-	_	-	_	-	_	-	_	_	-	_	_	_	_	-	-	_	_	_
AFUDC - Equity Asset Cost Adj	-	_	-	_	_	_	-	_	_	_	-	-	_	_	-	-	_	_	-
Plant - Subtotal	(718,354)	(718,354)	(719,745)	(719,745)	(719,745)	(721,518)	(721,518)	(721,518)	(723,373)	(723,373)	(723,373)	(692,501)	(692,501)	(692,501)	(693,988)	(693,988)	(693,988)	(695,421)	(695,421)
Deferred Gas Costs	(===,===,	(===,===,	(,,	(,,	(,,	(,,	(,,	(,,	(,,	(,,	(,,	(,,	-	-	-	-	-	-	-
Over Recoveries of PGA													_	_	_	_	_	_	_
PGA - Amended Item													_	_	_	_	_	_	_
Gas Cost Adjustment - Subtotal	-	_	_	-	-	<u>-</u>							_	-	_	_	_	_	_
LGS - Goodwill Amortization													_	_	_	_	_	_	_
TXU - Goodwill Amortization													_	_	_	_	_	_	_
Goodwill - Subtotal	-	_	_	-	_	_							-	-	_	_	_	<u>-</u>	_
Customer Advances													_	_	_	_	_	_	_
Capital Loss CarryForward													- -	- -	<u>-</u>	<u>-</u>	<u>-</u>	- -	- -
Amoritzation - LGS Acq. 1810-13523													- -	- -	- -	- -	- -	- -	-
Deferred Expense Projects													-	-	-	-	-	- =	=
Amoritzation - LGS Acq. 1810-14155													-	-	-	-	•	- -	- =
Deferred Projects - TXU Acquisition													-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	22,565	22,565	22,559	22,559	22,559	22,563	22,563	22,563	22,570	22,570	22,570	22,589	- 22,589	- 22,589	- 22,592	- 22,592	- 22,592	- 22,593	- 22,593
	22,505	22,303	22,359	22,559	22,359	22,303	22,303	22,503	22,370	22,370	22,370	44,589	∠∠,38 9	∠∠,38 9	22,392	22,392	22,392	∠∠, ၁ ೪১	22,593
RAR 91/93 Bond Cost Capitalized	- /1 222 700\	- (1 222 700)	- /1 100 252\	- /1 100 252\	- /1 100 252\	- (1 124 242)	- (1 124 242)	- (1 124 242)	- (1 060 135)	- (1 060 135)	- (1 060 135)	- (1 000 700)	- (1 000 700)	- (1 000 700)	- (1.005.104)	- (1.005.104)	- (1.00E.104)	(1 601 044)	(4 604 044)
Leases - Assets	(1,232,790)	(1,232,790)	(1,189,253)	(1,189,253)	(1,189,253)	(1,124,343)	(1,124,343)	(1,124,343)	(1,060,125)	(1,060,125)	(1,060,125)	(1,008,700)	(1,008,700)	(1,008,700)	(1,285,194)	(1,285,194)	(1,285,194)	(1,691,344)	(1,691,344)
DIG on Fixed Assets LICC Storage	- /040 700\	-	- (010 F1C)	- /010 F1C\	- (010 F1C)	- (010 CC0)	-	-	- /010.00C\	- (010 00C)	(010.000)	- /011 F7C\	- /014 E70\	- (011 F70)	- (011 C77)	- (011 C77)	- (011 077)	(014 740)	(011 740)
DIG on Fixed Assets - UCG Storage	(810,703)	(810,703)	(810,516)	(810,516)	(810,516)	(810,660)	(810,660)	(810,660)	(810,896)	(810,896)	(810,896)	(811,576)	(811,576)	(811,576)	(811,677)	(811,677)	(811,677)	(811,710)	(811,710)
DIG on Fixed Assets - WKG	4 222 700	1 222 700	1 100 252	1 400 252	1 400 252	1 124 242	1 124 242	1 124 242	1 000 435	1 000 135	1 000 435	1 000 700	1 000 700	1 000 700	1 005 404	1 005 404	1 005 404	1 004 044	4 004 044
Leases - Liabilities	1,232,790	1,232,790	1,189,253	1,189,253	1,189,253	1,124,343	1,124,343	1,124,343	1,060,125	1,060,125	1,060,125	1,008,700	1,008,700	1,008,700	1,285,194	1,285,194	1,285,194	1,691,344	1,691,344

	Fiscal 2023	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024	Fiscal 2024											
Adjustment Description	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024
Leases Reclass - Liabilities												-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	(116,261)	(116,261)	(116,234)	(116,234)	(116,234)	(116,255)	(116,255)	(116,255)	(116,289)	(116,289)	(116,289)	(120,930)	(120,930)	(120,930)	(120,945)	(120,945)	(120,945)	(120,950)	(120,950)
MVG Right of Way Amortization - ComfurT Goodwill													-	-	-	-	-	-	-
Deferred ITC - GGC													-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility													-	-	-	-	-	-	-
Deferred ITC - UCG													_	_	_	_	_	_	_
Deferred ITC - MVG													-	-	-	-	_	-	-
Regulatory Liability - GGC													-	-	-	-	-	-	-
Capitalized Selling Expense													-	-	-	-	-	-	-
Industrial Contracts													-	-	-	-	-	-	-
Linder - Partnership Investment													-	-	-	-	-	-	-
UNICAP Section 263A Costs	1,657,696	1,657,696	1,657,312	1,657,312	1,657,312	1,657,607	1,657,607	1,657,607	1,658,090	1,658,090	1,658,090	1,315,979	1,315,979	1,315,979	1,316,143	1,316,143	1,316,143	1,316,197	1,316,197
481(a) UNICAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	18,349	18,349	12,216	12,216	12,216	15,412	15,412	15,412	18,735	18,735	18,735	38,339	38,339	38,339	40,515	40,515	40,515	48,543	48,543
Clearing Account - Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	27	27	27	27	27	87	87	87	87	87	87	404	404	404	404	404	404	493	493
RAR CFWE 1990-1985													-	-	-	-	-	-	-
Contributed Contracts													-	-	-	-	-	-	-
Book Inc Recognized for MTM Acctg RAR Amortization of Non-Compete													-	-	-	-	-	-	-
Union Gas - Non Compete	281,961	281,961	281,895	281,895	281,895	281,946	281,946	281,946	282,028	282,028	282,028	282,264	- 282,264	282,264	282,299	282,299	- 282,299	- 282,311	- 282,311
Monarch - Non Compete	281,901	201,901	201,093	201,093	201,033	201,940	201,340	201,940	202,020	202,020	202,020	202,204	202,204	202,204	202,299	202,299	202,299	202,311	202,311
Palmyra - Non Compete													-	- -	-	-	<u>-</u>	- -	<u>-</u>
Duke - Purchased Contracts													_	_	_	_	_	_	_
Prepayments	(1,069)	(1,069)	4,563	4,563	4,563	15,808	15,808	15,808	(5,306)	(5,306)	(5,306)	(11,989)	(11,989)	(11,989)	(10,670)	(10,670)	(10,670)	1,070	1,070
Rate Case Accrual	(37,483)		•	(16,672)	•	(37,481)				(37,492)		-	-	-	-	-	-	-	-
Research and Development Expenses	, ,	, , ,		, , ,	, , ,	, , ,		• • •	,		, , ,		-	-	-	-	-	-	-
Partnership Investment - Unitary													-	-	-	-	-	-	-
IGS - Purchased Contracts													-	-	-	-	-	-	-
Inventory Adjustment													-	-	-	-	-	-	-
Stock Option Expense													-	-	-	-	-	-	-
Prepayments - MVG													-	-	-	-	-	-	-
WACOG to FIFO Adjustment	913,489	913,489	1,344,313	1,344,313	1,344,313	1,640,817	1,640,817	1,640,817	1,937,980	1,937,980	1,937,980	1,174,408	1,174,408	1,174,408	593,707	593,707	593,707	(1,026,265)	(1,026,265)
Tax Free Interest - Temp													-	-	-	-	-	•	•
Federal & State Tax Interest													-	-	-	-	-	-	-
Prepayments - IRS Audits													-	-	-	-	-	-	-
Impairment - Atmos Gathering LLC VA Charitable Contributions													-	-	-	-	-	-	-
Reg Asset Benefit Accrual													-	-	-	-	_	-	-
TX Rule 8.209 Reg Asset Deferral													-	- -	-	-	<u>-</u>	- -	-
LA SIIP Reg Asset													-	_	-	_	_	_	-
TN Reg Asset Deferral													-	-	-	-	_	-	-
Intra Period Tax Allocation	-	-	16,247	16,247	16,247	24,820	24,820	24,820	46,415	46,415	46,415	-	-	-	10,854	10,854	10,854	30,379	30,379
Regulatory Asset - LGS Amortization													-	-	-	-	-	-	-
AFUDC - Equity Gross-Up													-	-	-	-	-	-	-
Regulatory Asset - Mid Tex													-	-	-	-	-	-	-
Regulatory Asset - Winter Weather Event	(8,639)	(8,639)	(2,879)	(2,879)	(2,879)	-							-	-	-	-	-	-	-
Regulatory Liability - Atmos 109													-	-	-	-	-	-	-
Reg Liability – Pension & OPEB asset													-	-	-	-	-	-	-
Regulatory Liability - GGC 109													-	-	-	-	-	-	-
Regulatory Liability - UCGC 109													-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate													-	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up													-	-	-	-	-	-	-
Regulatory Liability - KY GUD	/444 CTE	/44 A 0751	1444 0 401	1444010	/44 4 C 40'	/F0 C0C'	/F0 000°	/F0 000°	(20,450)	(20.400)	(20.400)	/40.017	- (40.047)	- (40.047)	-	-	- (07.070)	-	-
Regulatory Liability - NSC	(114,375)	(114,375)	(114,349)	(114,349)	(114,349)	(59,886)	(59,886)	(59,886)	(38,468)	(38,468)	(38,468)	(48,217)	(48,217)	(48,217)	(27,879)	(27,879)	(27,879)	8,242	8,242
Fuel Cell ITC													-	-	-	-	-	-	-
Regulatory Liability - LA - Hurricane Ida Regulatory Liability - LA													-	-	-	-	-	-	-
CNG Tax Credit													-	-	-	-	-	-	-
SITO TUN SICUIT															-	-	-	-	-

	Fiscal 2023	Fiscal 2024																	
Adjustment Description	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024
Other - Subtotal	1,805,557	1,805,557	2,278,482	2,278,482	2,278,482	2,634,778	2,634,778	2,634,778	2,957,454	2,957,454	2,957,454	1,841,271	1,841,271	1,841,271	1,295,343	1,295,343	1,295,343	(249,097)	(249,097)
FD-NOL Credit Carryforward - Non Reg													-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility													-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other													-	-	-	-	-	-	-
ST-State Net Operating Loss													-	-	-	-	-	-	-
ST-State Bonus Depreciation													-	-	-	-	-	-	-
FD-FAS 115 Adjustment													-	-	-	-	-	-	-
FD-Treasury Lock Adjustment													-	-	-	-	-	-	-
FD-Other													-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus													-	-	-	-	-	-	-
FD-Federal Benefit on State NOL													-	-	-	-	-	-	-
FD-Fuel Cell Credit													-	-	-	-	-	-	-
State Texas Margin WWE DTL													-	-	-	-	-	-	-
ST-Other													-	-	-	-	-	-	-
ST - Valuation Allow on State NOL													-	-	-	-	-	-	-
FD - Valuation on Fed Tax of St NO													-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change													-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit													-	-	-	-	-	-	-
ST- Valuation Allow Enterprise Zone ITC													-	-	-	-	-	-	-
FD- Valuation Allow Fed Tax Enterprise Zone ITC													-	-	-	-	-	-	-
ST-Enterprise Zone ITC													-	-	-	-	-	-	-
STATE NOL_FIN48													-	-	-	-	-	-	-
STATE NOL_FIN48 TN													-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized															-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized													-	-	-	-	-	-	-
FD -Federal Tax on Enterprise ITC																			
Other Tax Effected Items - Subtotal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Deferred Income Tax	(2,438,663)	(2,438,663)	(2,206,063)	(2,206,063)	(2,206,063)	(2,243,706)	(2,243,706)	(2,243,706)	(2,336,807)	(2,336,807)	(2,336,807)	(4,559,828)	(4,559,828)	(4,559,828)	(5,392,963)	(5,392,963)	(5,392,963)	(7,554,295)	(7,554,295)
													=	-	-	=	-	-	-
	(2,438,663)	(2,438,663)	(2,206,063)	(2,206,063)	(2,206,063)	(2,243,706)	(2,243,706)	(2,243,706)	(2,336,811)	(2,336,811)	(2,336,811)	(4,559,829)	(4,559,828)	(4,559,828)	(5,392,963)	(5,392,963)	(5,392,963)	(7,554,295)	(7,554,295)

1,269,016

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	Fiscal 2024					
Adjustment Description	5/31/2024	6/30/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024
Environmental Activities	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Directors Deferred Bonus	-	-	-	-	-	-
MIP/VPP Accrual	415,738	425,513	425,513	425,513	425,513	577,788
Accrued Environmental Asset	-	-	-	-	-	-
Miscellaneous Accrued	-	-	-	-	-	-
Self Insurance - Adjustment	-	-	-	-	-	-
Vacation Accrual	97,297	97,297	97,297	97,297	97,297	95,728
Worker's Comp Insurance Reserve	(186,680)	(198,279)	(198,279)	(198,279)	(198,279)	(204,844)
Accrual - Subtotal	326,355	324,531	324,531	324,531	324,531	468,672
Rabbi Trust - True Up	-	-	-	-	-	-
SEBP Adjustment	972,930	972,463	972,463	972,463	972,463	972,526
SERP DTL Offset	-	-	-	-	-	-
Restricted Stock Grant Plan	-	-	-	-	-	-
Rabbi Trust	-	-	-	-	-	-
VEBA Trust Contribution Adjustment	-	-	-	-	-	-
Restricted Stock - MIP	-	-	-	-	-	-
Director's Stock Awards	-	-	-	-	-	-
Director's Stock - Temp	-	-	-	-	-	-
Rabbi Trust Book Gain or Loss	-	-	-	-	-	-
Rabbi Trust Tax Gain or Loss	-	-	-	-	-	-
Rabbi Trust Unrealized Gain or Loss	-	-	-	-	-	-
Pension Expense	-	-	-	-	-	-
FAS106 Adjustment	(7,781,845)	(8,357,208)	(8,357,208)	(8,357,208)	(8,357,208)	(8,131,615
Benefits - Subtotal	(6,808,915)	(7,384,745)	(7,384,745)	(7,384,745)	(7,384,745)	(7,159,089)
CWIP	(127,110)	(127,110)	(127,110)	(127,110)	(127,110)	(127,189
RWIP	(107)	(107)	(107)	(107)	(107)	(107)
CWIP/RWIP - Subtotal	(127,217)	(127,217)	(127,217)	(127,217)	(127,217)	(127,296)
Fixed Asset Cost Adjustment	(960,857)	(960,857)	(960,857)	(960,857)	(960,857)	(915,338)
Depreciation Adjustment	265,436	264,005	264,005	264,005	264,005	247,991
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-
Section 481(a) Cushion Gas	-	-	-	-	-	-
Section 481(a) Line Pack Gas	-	-	-	-	-	-
IRS Audit Assessment - Cost	-	-	-	-	-	-
IRS Audit Assessment - Accum	-	-	-	-	-	-
Repair % Completion Allowance	-	-	-	-	-	-
Section 481(a) TPR	-	-	-	-	-	-
Repairs Aggregation Sec 481(a) Adj	-	-	-	-	-	-
AFUDC - Equity Asset Cost Adj	-	-	-	-	-	-
Plant - Subtotal	(695,421)	(696,852)	(696,852)	(696,852)	(696,852)	(667,347)
Deferred Gas Costs	-	-	-	-	-	-
Over Recoveries of PGA	-	-	-	-	-	-
PGA - Amended Item	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	-	-	-	-	-	-
LGS - Goodwill Amortization	-	-	-	-	-	-
TXU - Goodwill Amortization	-	-	-	-	-	-
Goodwill - Subtotal	-	-	-	-	-	-
Customer Advances	-	-	-	-	-	-
Capital Loss CarryForward	-	-	-	-	-	-
Amoritzation - LGS Acq. 1810-13523	-	-	-	-	-	-
Deferred Expense Projects	-	-	-	-	-	-
Amoritzation - LGS Acq. 1810-14155	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	22,593	22,593	22,593	22,593	22,593	22,607
RAR 91/93 Bond Cost Capitalized	- -	-	- -	-	-	-
Leases - Assets	(1,691,344)	(1,650,384)	(1,650,384)	(1,650,384)	(1,650,384)	(1,579,732
DIG on Fixed Assets	-	- -	-	-	-	-
DIG on Fixed Assets - UCG Storage	(811,710)	(811,710)	(811,710)	(811,710)	(811,710)	(812,218)
DIG on Fixed Assets - WKG	-	-	-	-	-	-
Leases - Liabilities	1,691,344	1,650,384	1,650,384	1,650,384	1,650,384	1,579,732
	• •	•	. ,	•		

Adjustment Description	Fiscal 2024 5/31/2024	Fiscal 2024 6/30/2024	Fiscal 2024 6/30/2024	Fiscal 2024 7/31/2024	Fiscal 2024 8/31/2024	Fiscal 2024 9/30/2024
Leases Reclass - Liabilities	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	(120,950)	(120,950)	(120,950)	(120,950)	(120,950)	(121,026
MVG Right of Way	-	-	-	-	-	-
Amortization - ComfurT Goodwill	-	-	-	-	-	-
Deferred ITC - GGC	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	-	-	-	-	-	-
Deferred ITC - UCG	-	-	-	-	-	-
Deferred ITC - MVG	-	-	-	-	-	-
Regulatory Liability - GGC	-	-	-	-	-	-
Capitalized Selling Expense	-	-	-	-	-	-
Industrial Contracts	-	-	-	-	-	-
Linder - Partnership Investment	-	-	-	-	-	-
UNICAP Section 263A Costs	1,316,197	1,316,197	1,316,197	1,316,197	1,316,197	932,287
481(a) UNICAP	-	-	-	-	-	-
UNICAP - IRS Audit	-	-	-	-	-	-
Allowance for Doubtful Accounts	48,543	70,600	70,600	70,600	70,600	94,335
Clearing Account - Adjustment	-	-	-	-	-	-
Charitable Contribution Carryover	493	493	493	493	493	404
RAR CFWE 1990-1985	-	-	-	-	-	-
Contributed Contracts	-	-	-	-	-	-
Book Inc Recognized for MTM Acctg	-	-	-	-	-	-
RAR Amortization of Non-Compete	-	-	-	-	-	-
Union Gas - Non Compete	282,311	282,311	282,311	282,311	282,311	282,487
Monarch - Non Compete	-	-	-	-	-	-
Palmyra - Non Compete	-	-	-	-	-	-
Duke - Purchased Contracts	-	-	-	-	_	_
Prepayments	1,070	4,993	4,993	4,993	4,993	(17,201
Rate Case Accrual	-	-	-	-	-	-
Research and Development Expenses	_	-	-	-	-	_
Partnership Investment - Unitary	_	-	-	-	-	_
IGS - Purchased Contracts	_	-	-	-	-	_
Inventory Adjustment	_	_	_	_	_	_
Stock Option Expense	_	-	_	_	_	_
Prepayments - MVG	_	-	_	_	_	_
WACOG to FIFO Adjustment	(1,026,265)	(1,321,585)	(1,321,585)	(1,321,585)	(1,321,585)	(2,231,063)
Tax Free Interest - Temp	(1,020,200)	(1,021,000)	(1,021,000)	(1,021,000)	(1,021,000)	(2,201,000)
Federal & State Tax Interest		_	_	_	_	_
Prepayments - IRS Audits	_	_	_	_	_	_
Impairment - Atmos Gathering LLC	_	_	_		_	_
VA Charitable Contributions	_	_	_		_	_
Reg Asset Benefit Accrual	-	_	-	-	_	-
TX Rule 8.209 Reg Asset Deferral	-	-	-	-	-	-
LA SIIP Reg Asset	-	-	-	-	-	-
	-	-	-	-	-	-
TN Reg Asset Deferral	- 20.270	-	40.001	- 40 001	40.001	-
Intra Period Tax Allocation	30,379	42,981	42,981	42,981	42,981	-
Regulatory Asset - LGS Amortization	-	-	-	-	-	-
AFUDC - Equity Gross-Up	-	-	-	-	-	-
Regulatory Asset - Mid Tex	-	-	-	-	-	-
Regulatory Asset - Winter Weather Event	-	-	-	-	-	-
Regulatory Liability - Atmos 109	-	-	-	-	-	-
Reg Liability – Pension & OPEB asset	-	-	-	-	-	-
Regulatory Liability - GGC 109	-	-	-	-	-	-
Regulatory Liability - UCGC 109	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up	-	-	-	-	-	-
Regulatory Liability - KY GUD	-	-	-	-	-	-
Regulatory Liability - NSC	8,242	8,242	8,242	8,242	8,242	8,247
Fuel Cell ITC	-	-	-	-	-	-
Regulatory Liability - LA - Hurricane Ida	-	-	-	-	-	-
Regulatory Liability - LA	-	-	-	-	-	-
CNG Tax Credit		_	_	_	_	_

Adjustment Description	Fiscal 2024 5/31/2024	Fiscal 2024 6/30/2024	Fiscal 2024 6/30/2024	Fiscal 2024 7/31/2024	Fiscal 2024 8/31/2024	Fiscal 2024 9/30/2024
Other - Subtotal	(249,097)	(505,835)	(505,835)	(505,835)	(505,835)	(1,841,141)
FD-NOL Credit Carryforward - Non Reg	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	-	-	-	-	-	-
ST-State Net Operating Loss	-	-	-	-	-	-
ST-State Bonus Depreciation	-	-	-	-	-	-
FD-FAS 115 Adjustment	-	-	-	-	-	-
FD-Treasury Lock Adjustment	-	-	-	-	-	-
FD-Other	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	-	-	-	-	-	-
FD-Federal Benefit on State NOL	-	-	-	-	-	-
FD-Fuel Cell Credit	-	-	-	-	-	-
State Texas Margin WWE DTL	-	-	-	-	-	-
ST-Other	-	-	-	-	-	-
ST - Valuation Allow on State NOL	-	-	-	-	-	-
FD - Valuation on Fed Tax of St NO	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	-	-	-	-	-	-
ST- Valuation Allow Enterprise Zone ITC	-	-	-	-	-	-
FD- Valuation Allow Fed Tax Enterprise Zone ITC	-	-	-	-	-	-
ST-Enterprise Zone ITC	-	-	-	-	-	-
STATE NOL_FIN48	-	-	-	-	-	-
STATE NOL_FIN48 TN	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	-	-	-	-	-	-
FD -Federal Tax on Enterprise ITC			-	-	-	-
Other Tax Effected Items - Subtotal		-		-	-	-
Total Accumulated Deferred Income Tax	(7,554,295)	(8,390,118)	(8,390,118)	(8,390,118)	(8,390,118)	(9,326,201)
	-	-				
	(7,554,295)	(8,390,118)	(8,390,118)	(8,390,118)	(8,390,118)	(9,326,201)



Atmos Energy Corporation

Income Statements

For the Month Ended YTD September, 2024

Company

	Company			
	Fiscal 2024	Fiscal 2024	Fiscal 2023	Fiscal 2022
	YTD September	YTD June	YTD September	YTD September
Operating Revenue	127 770 045	110 546 040	206 772 700	100 044 706
Total Gas Revenue	137,770,845	118,546,242	206,773,798	180,044,786
Transportation Revenue Forfeited Discounts	21,219,804	16,487,393	20,852,819	19,523,879
	125,934	99,447	(7)	(198)
Other Operating Revenue	58,341	47,616	45,251	216,180
Realized Gas Trading Margin Unrealized Gas Trading Margin	0	0	0	0
Intersegment Revenue Elimination	0 0	0	0	0
intersegment Revenue Elimination	0	0	0	<u> </u>
Total Operating Revenues	159,174,924	135,180,698	227,671,862	199,784,647
Purchased Gas Cost	55,543,671	51,225,299	126,649,928	103,693,139
Intersegment Gas Cost Elimination	0	0	0	0
Total Purchased Gas Costs	55,543,671	51,225,299	126,649,928	103,693,139
Contribution Margin	103,631,253	83,955,399	101,021,934	96,091,507
Operating Expenses				
Total Operation & Maintenance Exp - Excl Bad Debt	32,335,983	22,719,594	31,422,280	29,733,337
Bad Debt Expense	1,187,654	1,307,423	871,146	711,048
Depreciation and Amortization	20,017,760	14,840,029	19,272,159	20,618,446
Taxes-Other Than Income Taxes				
Payroll Taxes	384,149	307,371	398,958	349,088
Ad Valorem	11,989,580	8,666,060	8,487,060	9,162,525
Franchise Taxes	7,500	828	1,113	9,162,325
State Gross Receipts	7,500	020	1,113	1,110
Others	1,162,380	861,895	1,074,896	1,062,803
Total Taxes - Other Than Income Taxes	13,543,610	9,836,153	9,962,028	10,575,532
Total Operating Expenses	67,085,007	48,703,200	61,527,613	61,638,363
Operating Income (Loss)	36,546,246	35,252,199	39,494,320	34,453,144
Other Non-Operating Income/Expense	4 000 040	400.470	470 077	07.000
Interest Income	1,362,942	468,179	176,377	87,830
PBR Others Income	3,881,074	2,779,011	3,137,416	4,173,276
	575,911	338,218	783,586	949,974
Total Non-Operating Income	5,819,928	3,585,408	4,097,380	5,211,080
Long Term Interest Expenses	11,168,798	8,248,390	10,406,565	10,100,848
Short Term Interest Expenses Donations	162,676 1,417,191	150,379 809,645	184,442 617,240	(17,999) 1,161,800
Other Non-Operating Expense	(550,226)	(416,391)	(162,270)	
, , ,		` '	11,045,976	593,191
Total Non-Operating Expense Equity in Earnings	12,198,439 0	8,792,023 0	11,045,976	11,837,839 0
Total Other Non-Operating Income/Expense	6,378,512	5,206,615	6,948,597	6,626,759
		, ·	·	
Income (Loss), Before Income Taxes	30,167,734	30,045,584	32,545,724	27,826,385
Provision (Benefit) for Income Taxes				
Current Federal Income Tax	3,282,169	1,302,179	8,484,954	(7,467,226)
Current State Income Tax	355,663	(392,189)	812,522	(3,680,699)
Deferred Federal Income Tax	(3,791,963)	(1,444,379)	(8,369,127)	9,471,086
Deferred State Income Tax	277,376	1,283,137	(245,030)	8,003,557
Investment Tax Credits	0	0	0	0
Total Provision (Benefit) for Inc Tax	123,245	748,748	683,319	6,326,718
Income (Loss), Before Cumulative Effect	30,044,489	29,296,836	31,862,405	21,499,667
Cumulative Effect of Acct Change, Net of Tax	0	0	0	0
Income Statement - Net Income (Loss)	30,044,489	29,296,836	31,862,405	21,499,667
moome otatement - Net moome (LUSS)	30,044,403	23,230,030	31,002,403	£1,499,00 <i>1</i>

Case No. 2024-00276 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-05 Page 1 of 1

REQUEST:

Refer to Multer Direct Testimony, pages 3-4, and Exhibit JJM-1.

- a. State whether the "Pre Tax Book Income" balances reflected on page two of Exhibit JJM-1 include income from Atmos's performance based rate mechanism, and if they do not, explain why such income is not reflected in the calculation of Atmos's "Pre Tax Book Income."
- b. Provide a breakdown showing the extent to which Atmos has shared in savings pursuant to its performance based rate mechanism in each fiscal year from 2021 to present.
- c. State whether the "Pre Tax Book Income" balances reflected on page two of Exhibit JJM-1 include income from Atmos's pipeline replacement mechanism and if they do not, explain why such income is not reflected in the calculation of Atmos's "Pre Tax Book Income."
- d. Explain whether ADIT changes arising from investments recovered through Atmos's pipeline replacement mechanism are included in the ADIT balances reflected in Exhibit JJM-1.

RESPONSE:

- a. Confirm. The "Pre Tax Book Income" balances reflected on page two of Exhibit JJM-1 include income from Atmos's performance based rate mechanism.
- b. See confidential Attachment 1. Attachment 1 was also filed confidentially as Exhibit B in the Company's current PBR extension case before the Commission, Case No. 2024-00205.
- c. Pre-Tax Book Income balances reflected on page two of Exhibit JJM-1 include income from Atmos Energy's pipeline replacement mechanism.
- d. Confirm that ADIT changes arising from investments recovered through Atmos Energy's pipeline replacement mechanism are included within the ADIT balances reflected in Exhibit JJM-1.

ATTACHMENT:

Staff_3-05_Att1 - KY PBR Savings 4yr Summary June 2020-May 2024 (CONFIDENTIAL)

Respondents: Joel Multer and Greg Waller

Case No. 2024-00276 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-06 Page 1 of 1

REQUEST:

Refer to Multer Direct Testimony, pages 3-4, and Exhibit JJM-1.

- a. Describe each of the adjustments to the ADIT balances reflected on page two of Exhibit JJM-1, and explain separately and in detail why each adjustment was made.
- b. Explain why the ADIT balance for Division 02 in FY 2022 increased at a significantly higher rate than in other years, and include in your response whether that reflected, in whole or in part, ADIT from Atmos's pipeline replacement program being added to the ADIT used to calculate base rates.
- c. Explain why the ADIT balance for Division 09 in FY 2022 increased at a significantly higher rate than in other years.
- d. Provide an itemized breakdown by account of each adjustment to the ADIT balances reflected on page two of Exhibit JJM-1.

RESPONSE:

- a. See Attachment 1 to the response to Staff 3-04. The adjustments to ADIT listed on page two of Exhibit JJM-1 include the following
 - i. Items Excluded from Rate Base this adjustment is made to remove ADIT associated with temporary differences that have been excluded from rate base.
 - State Only Items this adjustment is made to remove ADIT associated with state income taxes as these items do not impact federal taxable income or federal NOLC
 - iii. TCJA Regulatory Liability related ADIT this adjustment is made to remove ADIT associated with the Regulatory Liability for Excess Deferred Taxes due to the 2017 Tax Cuts and Jobs Act. These ADIT items do not impact federal taxable income or federal NOLC.
- b. The primary driver of the increase in liability balance of ADIT for Division 2 during FY 2022 was an increase in the net value of interest rate agreement cash flow hedges. See Attachment 1. No amounts within Division 2 ADIT reflect Atmos Energy's pipeline replacement program.
- c. The primary driver of the increase in liability balance of ADIT for Division 9 during FY 2022 was an increase in tax deductions associated with repair and replacement activities.
- d. See Attachment 1 to the response to Staff 3-04.

ATTACHMENT:

Staff_3-06_Att1 - Summary of Interest Rate Agreement ADIT.xlsx

Respondent: Joel Multer

9/30/2022					9/30/2021					Change Year over Year		
Closed Positions (Realized)	_	Basis	Deferred Tax	Net (OCI)	Closed Positions (Realized)		Basis	Deferred Tax	Net (OCI)	Basis	Deferred Tax	Net (OCI)
T-Lock Suntrust	2150.20104	0	0	0	T-Lock Suntrust	2150.20104	0	0	0	_		
T-Lock 300mm	2150.20105	12,493,629	(2,801,322)	9,692,308	T-Lock 300mm	2150.20105	13,162,931	(2,951,392)	10,211,539			
T-Lock Scotland	2150.20103	0	0	0	T-Lock Scotland	2150.20103	0	0	0			
T-Lock	2150.20102	85,151	(19,093)	66,059	T-Lock	2150.20102	92,198	(20,673)	71,526			
T Lock MTM Deutsche Tokyo	2150.20107	(45, 157, 422)	10,125,197	(35,032,225)	T Lock MTM Deutsche Tokyo	2150.20107	(47,378,278)	10,623,158	(36,755,121)			
T-Lock UPB/Cred Ag	2150.20109	(29,889,663)	6,701,860	(23,187,803)	T-Lock UPB/Cred Ag	2150.20109	(31,243,157)	7,005,341	(24,237,816)			
T-Lock RBS GS MS JP	2150.20108	9,837,647	(2,205,797)	7,631,849	T-Lock RBS GS MS JP	2150.20108	10,283,125	(2,305,682)	7,977,443			
Mar 2019 Swaps 010-109-1	2150.20111	(79,624,897)	17,853,494	(61,771,403)	Mar 2019 Swaps 010-109-1	2150.20111	(82,629,610)	18,527,211	(64,102,399)			
Oct 2020 Swaps	2150.20112	(3,569,402)	800,331	(2,769,071)	Oct 2020 Swaps	2150.20112	(3,997,731)	896,371	(3,101,360)			
Oct 2021 Swaps	2150.20113	60,110,176	(13,477,904)	46,632,272	Oct 2021 Swaps	2150.20113	62,159,387	(13,937,378)	48,222,009			
Oct 2022 Swaps	2150.20114	197,072,679	(44,187,636)	152,885,043			(79,551,136)	17,836,956	(61,714,180)			
		121,357,898	(27,210,868)	94,147,030								
					Open Position (Unrealized)							
Open Position (Unrealized)					Oct 2022 Swaps	2150.20114	72,025,286	(16,149,510)	55,875,776			
Oct 2024 Swaps	2150.20115	188,248,811	(42,209,148)	146,039,663	Oct 2024 Swaps	2150.20115	75,762,118	(16,987,382)	58,774,736			
Oct 2023 Swaps	2150.20116	102,438,766	(22,968,820)	79,469,946	Oct 2023 Swaps	2150.20116	16,352,110	(3,666,470)	12,685,640			
Oct 2025 Swaps	2150.20117	64,387,624	(14,436,993)	49,950,631	Oct 2025 Swaps	2150.20117	5,328,893	(1,194,844)	4,134,049			
		355,075,201	(79,614,962)	275,460,239			169,468,407	(37,998,206)	131,470,201			
	_	,				_						
Totals		476,433,099	(106,825,829)	369,607,270		_	89,917,271	(20,161,251)	69,756,021	386,515,828	(86,664,579)	299,851,249

Accumulated Other Comprehensive Income (Loss)

We record deferred gains (losses) in accumulated other comprehensive income (AOCI) related to available-for-sale debt securities and interest rate agreement cash flow hedges. Deferred gains (losses) for our available-for-sale debt securities are recognized in earnings upon settlement, while deferred gains (losses) related to our interest rate agreement cash flow hedges are recognized in earnings as a component of interest charges, as they are amortized. The following tables provide the components of our accumulated other comprehensive

income (loss) balances, net of the related tax effects allocated to each component of other comprehensive income (loss).

Interest

	Available- for-Sale Securities	Rate Agreement Cash Flow Hedges (In thousands)	Total
September 30, 2021	\$ 47	\$ 69,756	\$ 69,803
Other comprehensive income (loss) before reclassifications	(542)	296,875	296,333
Amounts reclassified from accumulated other comprehensive income		2,976	2,976
Net current-period other comprehensive income (loss)	(542)	299,851	299,309
September 30, 2022	\$(495)	\$369,607	\$369,112
	Available- for-Sale Securities	Interest Rate Agreement Cash Flow Hedges (In thousands)	Total
September 30, 2020	for-Sale	Rate Agreement Cash Flow	
September 30, 2020	for-Sale Securities	Rate Agreement Cash Flow Hedges (In thousands)	
	for-Sale Securities \$ 238	Rate Agreement Cash Flow Hedges (In thousands) \$ (57,827)	\$(57,589)
Other comprehensive income (loss) before reclassifications	for-Sale Securities \$ 238 (191)	Rate Agreement Cash Flow Hedges (In thousands) \$ (57,827) 123,017	\$(57,589) 122,826

Case No. 2024-00276 Atmos Energy Corporation, Kentucky Division Staff DR Set No. 3 Question No. 3-07 Page 1 of 1

REQUEST:

Refer to the Excel spreadsheet titled "Copy_of_2024_KY_Rev_Req_Model_-_Filing_Copy.xlsx" filed by Atmos in response to Commission Staff's First Request for Information.

- a. Provide work papers in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible showing the calculation of the monthly ADIT balances in tabs WP B.5 B and WP B.5 F from Atmos's book/tax timing differences in each month, and include in such workpapers the months between the base and forecasted periods.
- b. Explain why the deferred tax asset balances reflected in Account 190 for the four divisions in tabs WP B.5 B and WP B.5 F do not correspond to the "NOLC ADIT" balances reflected on page one of Exhibit JJM-1.
- c. Identify where the utilization and generation of "NOLC ADIT" reflected in Exhibit JJM-1 is reflected in the revenue model, and explain how it is reflected in the revenue model.

RESPONSE:

- a. See "KY ADIT EDIT Tax Update June 2024.xls", which was provided in response to Staff 1-54 and linked to WPs B.5.B and B.5.F.
- b. Within WPs B.5 B and B.5 F, the ADIT asset associated with federal NOLC is reflected within the Account 190 balances of Division 009. The balance of Account 190 for Division 009 differs from the NOLC ADIT balance reflected on page one of Exhibit JJM-1 as the result of other ADIT items that are also reflected in Account 190 in addition to NOLC ADIT. See itemized listing in response to 3-7(a).
- c. On WPs B.5.B and B.5.F, the formulas in each month of line 1 Acct 190 for Div 09 include a reference to relied upon "KY ADIT EDIT Tax Update June 2024.xlsx" tab "ADIT 009" Excel line 55, which includes the ADIT NOLC balances calculated in Exhibit JJM-1 updated for the latest allocation factors used in the revenue requirement model.

Respondent: Joel Multer