

July 31, 2026

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

Re: *Electronic Application of Atmos Energy Corporation to Establish PRP
Rider Rates for the Twelve Month Period Beginning October 1, 2026*
Case No. 2026-00200

Dear Ms. Bridwell:

Enclosed, please find for filing, Atmos Energy Corporation's Application in the above styled case.

This is to certify that the electronic filing has been transmitted to the Commission on July 31, 2026, and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means. Pursuant to the Commission's July 22, 2021 Order in Case No. 2020-00085 no paper copies of this filing will be made.

Please do not hesitate to contact me with any questions or concerns.

Sincerely,

Heather S. Temple
Heather S. Temple

Enclosure

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

APPLICATION OF ATMOS ENERGY CORPORATION	)	
TO ESTABLISH PRP RIDER RATES FOR THE	)	CASE NO.
TWELVE MONTH PERIOD BEGINNING	)	2026-00200
OCTOBER 1, 2026	)	

APPLICATION

Atmos Energy Corporation (“Atmos Energy” or “Company”), by counsel, applies to the Kentucky Public Service Commission (“Commission”), for approval to establish Pipeline Replacement Program Rider (“PRP Rider”) rates for the 12-month period beginning October 1, 2026. In support of this Application, Company states as follows:

I. INTRODUCTION

1. Atmos Energy is a foreign corporation with its headquarters in Dallas, Texas and its Kentucky office in Owensboro, Kentucky. Atmos Energy provides natural gas service to over 3.3 million residential, commercial, industrial, and public-authority customers in eight states through its six gas utility operating divisions. The gas operating divisions are located in Denver, Colorado (Colorado-Kansas Division); Baton Rouge, Louisiana (Louisiana Division); Jackson, Mississippi (Mississippi Division); Lubbock, Texas (West Texas Division); Dallas, Texas (Mid-Tex Division); and Franklin, Tennessee (Kentucky/Mid-States Division). Atmos Energy provides service to approximately 180,694 customers throughout its service area extending from Western to Central Kentucky. Atmos Energy’s customers are made up of residential, commercial, and industrial customers. Residential class customer accounts are the majority of meters,

approximately 160,460. Atmos Energy's natural gas deliveries totaled approximately 51.6 Bcf during the 12-month period ending June 2026.

2. Atmos Energy is a utility as defined by KRS 278.010(3)(b) and is subject to the jurisdiction of the Kentucky Public Service Commission ("Commission") pursuant to KRS 278.040.

3. Atmos Energy is requesting the Commission adjust its PRP Rider rates for the 12-months beginning October 1, 2026.

II. FILING REQUIREMENTS

4. Pursuant to 807 KAR 5:001, Section 14(1) Atmos Energy states that its full name is Atmos Energy Corporation. Its mailing address is 3275 Highland Pointe Drive, Owensboro, Kentucky 42303 and its email address is mark.martin@atmosenergy.com. Atmos Energy's telephone number is (270) 685-8000 and its facsimile number is (270) 689-2076.

5. Atmos Energy requests that the following be included on the service list for this proceeding:

Mark Martin – mark.martin@atmosenergy.com
Vice President-Rates and Regulatory Affairs for Kentucky/Mid-States Division

L. Allyson Honaker – allyson@hloky.com
Honaker Law Office, PLLC – Counsel for Atmos Energy

Heather S. Temple – heather@hloky.com
Honaker Law Office, PLLC – Counsel for Atmos Energy

Meredith Cave – meredith@hloky.com
Honaker Law Office, PLLC – Counsel for Atmos Energy

6. Pursuant to 807 KAR 5:001, Section 14(2), Atmos Energy was initially incorporated in Texas on February 6, 1981. Its articles of incorporation were filed in Case No.

2021-00214.¹ Atmos Energy states it is a foreign corporation in good standing to operate in Kentucky. A certificate of good standing is included as **Exhibit 1**.

7. Pursuant to 807 KAR 5:001, Section 15(2)(a), the Company is filing this Application in compliance with prior Commission Orders.² This Application contains the facts on which the relief being requested is based, a request for the relief sought, and references to the particular provisions of law requiring or providing for the relief sought.

8. In support of this Application the Company is including Direct Testimony, attached at Exhibits 2 and 3 of the following witnesses:

- **Exhibit 2** – Direct Testimony of Mark Martin, Vice-President - Rates and Regulatory Affairs for the Kentucky/Mid-States Division of Atmos Energy Corporation; and
- **Exhibit 3** – Direct Testimony of Ryan Chastain, Vice President of Technical Services for Atmos Energy Corporation

9. Atmos Energy is not proposing any changes to its PRP Rider calculation. The capital structure and the rate of return used in this Application are those that were approved by the Commission in Atmos Energy's last general rate case, Case No. 2024-00276.³

¹ Case No. 2021-00214, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates* (filed June 30, 2021).

² *Electronic Application of Atmos Energy Corporation for PRP Rider Rates*, Case No. 2020-00229, Order (Ky. P.S.C. Sept. 30, 2020); *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates*, Case No. 2021-00214, Order (Ky. P.S.C. May 19, 2022); Case No. *Electronic Application of Atmos Energy Corporation to Establish PRP Rider Rates for the Twelve Month Period Beginning October 1, 2022*, Case No. 2021-00214, Order (Ky. P.S.C. May 25, 2023); *Electronic Application of Atmos Energy Corporation for PRP Rider Rates Beginning October 1, 2023*, Case No. 2023-00231, Order, (Ky. P.S.C. Sept. 29, 2023); and, *Electronic Application of Atmos Energy Corporation to Establish PRP Rider Rates for the Twelve Month Period Beginning October 1, 2024*, Case No. 2024-00226, Order (Ky. P.S.C. May 29, 2025); *Electronic Application of Atmos Energy Corporation to Establish PRP Rider Rates for the Twelve Month Period Beginning October 1, 2025*, Case No. 2025-00246, Order (Ky. P.S.C. Dec. 17, 2025).

³ Case No. 2024-00276, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates; Approval of Tariff Revisions; and Other General Relief*, Order (Ky PSC August 11, 2025).

10. Consistent with the Commission's Order in Atmos Energy's 2025 PRP Application, Case No. 2025-00246⁴, Atmos Energy did not include a Net Operating Loss Carryforward Deferred Tax Asset in its PRP rate base calculation.

11. Please see Exhibit 2, Direct Testimony of Mark Martin for Atmos Energy's required true-up calculation.

12. Please see **Exhibit 4**, which contains Schedule K-5, for the projects to be recovered through PRP Rider. Additional information on these projects can be found in Exhibit 3, the Direct Testimony of Ryan Chastain.

13. Revised tariff sheets shown by a copy of the present tariff indicating proposed additions by italicized inserts or underscoring and striking over proposed deletions and revised tariff sheets are provided as **Exhibit 5**.

14. Atmos Energy is requesting the Commission to enter an Order by October 1, 2026, as required by Atmos Energy's Tariff, Pipeline Replacement Program Rider, PSC Ky No. 2, Fifteenth Revised Sheet No. 39.

WHEREFORE, the Company respectfully requests the Commission:

- (1) Approve the attached PRP Rider Rates for the 12-month period beginning October 1, 2026;
- (2) Approve the projects contained in this Application, specifically in Exhibit 4; and,
- (3) All other relief to which Atmos Energy may be entitled.

This the 31st day of July 2026.

⁴ Case No. 2025-00246, Order (Ky. P.S.C. Dec. 17, 2025).

Respectfully submitted,

Heather S. Temple

L. Allyson Honaker

Heather S. Temple

Meredith S. Cave

HONAKER LAW OFFICE

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meredith@hloky.com

Counsel for Atmos Energy Corporation

CERTIFICATE OF SERVICE

This is to certify that the foregoing electronic filing was transmitted to the Commission for filing on July 31, 2026; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; by virtue of the Commission's July 22, 2021 Order in Case No. 2020-00085, no paper copies of this filing will be made.

Heather S. Temple
Counsel, Atmos Energy Corporation

BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

APPLICATION OF ATMOS ENERGY)
CORPORATION TO ESTABLISH PRP)
RIDER RATES FOR THE TWELVE MONTH) Case No. 2026-00200
PERIOD BEGINNING OCTOBER 1, 2026)

CERTIFICATE AND AFFIDAVIT

The Affiant, Mark A. Martin, being duly sworn, deposes and states that the statements contained in the attached Application are true and correct to the best of his knowledge and belief.

Mark A. Martin

Mark A. Martin

STATE OF KENTUCKY
COUNTY OF DAVIESS

SUBSCRIBED AND SWORN to before me by Mark A. Martin on this the 21 day of July, 2026.

Mariam Lynne Tucker
Notary Public

My Commission Expires: December 8, 2029

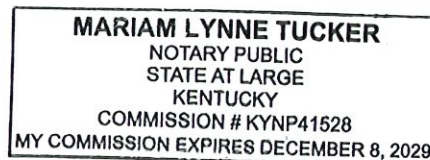


Exhibit 1

Commonwealth of Kentucky
Michael G. Adams, Secretary of State

Michael G. Adams
Secretary of State
P. O. Box 718
Frankfort, KY 40602-0718
(502) 564-3490
<http://www.sos.ky.gov>

Certificate of Authorization

Authentication number: 319568

Visit <https://web.sos.ky.gov/ftsshow/certvalidate.aspx> to authenticate this certificate.

I, Michael G. Adams, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

ATMOS ENERGY CORPORATION

, a corporation organized under the laws of the state of Texas, is authorized to transact business in the Commonwealth of Kentucky, and received the authority to transact business in Kentucky on December 14, 1987.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that an application for certificate of withdrawal has not been filed; and that the most recent annual report required by KRS 14A.6-010 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 19th day of September, 2024, in the 233rd year of the Commonwealth.



Michael G. Adams

Michael G. Adams
Secretary of State
Commonwealth of Kentucky
319568/0237484

Exhibit 2

BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

IN THE MATTER OF

**APPLICATION OF ATMOS ENERGY)
CORPORATION TO ESTABLISH PRP)
RIDER RATES FOR THE TWELVE)
MONTH PERIOD BEGINNING)
OCTOBER 1, 2026)**

**CASE NO.
2026-00200**

DIRECT TESTIMONY OF MARK MARTIN

DATE: JULY 31, 2026

**INDEX TO THE DIRECT TESTIMONY
OF MARK MARTIN, WITNESS FOR
ATMOS ENERGY CORPORATION**

I.	INTRODUCTION	1
II.	PURPOSE & SUMMARY OF TESTIMONY	2
III.	PRP UPDATES	2
IV.	CONCLUSION.....	4

1 **I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME, POSITION, AND BUSINESS ADDRESS.**

3 A. My name is Mark Martin. I am Vice President of Rates & Regulatory Affairs for the
4 Kentucky/Mid-States Division of Atmos Energy Corporation (“Atmos Energy” or the
5 “Company”). My business address is 3275 Highland Pointe Drive, Owensboro, Kentucky
6 42303.

7 **Q. PLEASE BRIEFLY DESCRIBE YOUR RESPONSIBILITIES AND**
8 **PROFESSIONAL BACKGROUND.**

9 A. I am responsible for all rate and regulatory matters in Kentucky, Tennessee, and Virginia.
10 I graduated from Eastern Illinois University in 1995 with a degree in Accounting. I have
11 been with Atmos Energy Corporation (and its predecessor, United Cities Gas Company)
12 since September 1995. I have served in a variety of positions of increasing responsibility
13 in both Gas Supply and Rates prior to assuming my current responsibilities in 2007.

14 **Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE THE KENTUCKY**
15 **PUBLIC SERVICE COMMISSION?**

16 A. Yes, I filed testimony in several cases at the Commission. Most recently I provided
17 testimony in Case No. 2026-00061.¹

18 **Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY ON MATTERS BEFORE**
19 **OTHER STATE REGULATORY COMMISSIONS?**

20 A. Yes, I have filed testimony before the Georgia Public Service Commission, the Illinois
21 Commerce Commission, the Missouri Public Service Commission, the South Carolina
22 Public Service Commission, the Tennessee Public Utility Commission, and the Virginia

¹ *Electronic Joint Application of Atmos Energy Corporation and Millennium Energy, Inc. for Approval of the Transfer of Ownership and Control of Millennium Energy, Inc.*, Case No. 2026-00061 (Ky. P.S.C. filed March 11, 2026).

1 State Corporation Commission.

2 **II. PURPOSE & SUMMARY OF TESTIMONY**

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

4 A. My testimony sponsors Atmos Energy's Application to establish Pipeline Replacement
5 Program (PRP) Rider rates for the twelve-month period beginning October 1, 2026. I
6 explain the Company's compliance with prior Commission Orders, sponsor the revenue
7 requirement schedules supporting the proposed rider, discuss the Company's proposed PRP
8 investments, and recommend approval of the requested PRP rates.

9 **III. PRP UPDATES**

10 **Q. HAS THE COMPANY PREPARED THIS FILING CONSISTENT WITH THE**
11 **COMMISSION'S PRIOR ORDERS?**

12 A. Yes. This filing complies with the Commission's prior PRP Orders, including the directives
13 contained in the Company's most recent PRP proceeding² and its most recent general rate
14 case.³ The revenue requirement reflects the authorized capital structure and overall rate of
15 return approved by the Commission, incorporates the required balancing adjustments, and
16 has been prepared in accordance with the Company's approved PRP tariff.

17 **Q. DID THE COMMISSION MODIFY THE COMPANY'S ANNUAL PRP**
18 **INVESTMENT LIMITATION IN ITS MOST RECENT PRP PROCEEDING?**

19 A. Yes. In its December 17, 2025 Order in Case No. 2025-00246, the Commission approved
20 an increase in the Company's annual PIP investment limitation from \$25 million to \$40
21 million. The Company has prepared this filing consistent with that Order.

² *Electronic Application of Atmos Energy Corporation to Establish PRP Rider Rates for the Twelve Month Period Beginning October 1, 2025*, Case No. 2025-00246, (Ky. P.S.C. Dec. 17, 2025).

³ *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates; Approval of Tariff Revisions; and Other General Relief*, Case No. 2024-00276, (Ky. P.S.C. Aug. 11, 2025).

1 **Q. PLEASE DISCUSS THE RATE OF RETURN USED IN THIS FILING.**

2 A. In its December 17, 2025 Order in Case No. 2025-00246, the Commission authorized
3 Atmos Energy to use the PRP return on equity approved in its most recent general rate case
4 in future PRP filings without submitting separate ROE testimony unless otherwise ordered
5 by the Commission.⁴ Consistent with that directive, the Company has utilized the
6 Commission-approved capital structure and overall rate of return from its most recent
7 general rate case in calculating the PRP revenue requirement.

8 **Q. PLEASE DISCUSS THE PROPOSED PRP PROJECTS INCLUDED IN THIS**
9 **APPLICATION.**

10 A. The projects included in this filing are eligible Pipeline Replacement Program investments
11 that improve the safety, integrity, and reliability of the Company's natural gas distribution
12 system. Consistent with the Commission's 2025 PRP Order, the filing reflects the approved
13 annual investment limitation, includes eligible Aldyl-A and bare steel replacement projects,
14 and prioritizes projects using the Company's Distribution Integrity Management Program
15 (DIMP) and Transmission Integrity Management Program (TIMP) risk assessment
16 processes.

17 **Q. HAS THE COMPANY INCLUDED A NET OPERATING LOSS**
18 **CARRYFORWARD DEFERRED TAX ASSET IN THE PRP RATE BASE?**

19 A. No. Consistent with the Commission's decision in Case No. 2025-00246, the Company has
20 excluded any Net Operating Loss Carryforward Deferred Tax Asset from the PRP rate base
21 calculation used in this filing.

⁴ Case No. 2025-00246, Electronic Application of Atmos Energy Corporation to Establish PRP Rider Rates for the Twelve Month Period Beginning October 1, 2025, Ordering Parag. No. 3, at pp. 12-13 (Ky. PSC December 17, 2025).

1 **Q. HAS THE COMPANY INCLUDED THE REQUIRED TRUE-UP**
2 **CALCULATIONS?**

3 A. Yes. The filing includes the balancing adjustments required by the Commission-approved
4 PRP tariff to reconcile projected and actual investment and revenue recovery from the
5 applicable prior period.

6 **Q. PLEASE EXPLAIN WHY TIMELY IMPLEMENTATION OF PRP RATES**
7 **REMAINS IMPORTANT.**

8 A. Timely implementation minimizes regulatory lag and better aligns customer rates with the
9 Company's investment in safe and reliable infrastructure. It also provides certainty needed
10 to efficiently schedule contractors and complete pipeline replacement projects during the
11 upcoming construction season.

12 **IV. CONCLUSION**

13 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

14 A. Yes, it does.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

APPLICATION OF ATMOS ENERGY)
CORPORATION TO ESTABLISH PRP)
RIDER RATES FOR THE TWELVE MONTH) CASE NO. 2026-00200
PERIOD BEGINNING OCTOBER 1, 2026)

CERTIFICATE AND AFFIDAVIT

The Affiant, Mark A. Martin, being duly sworn, deposes and states that the prepared testimony attached hereto and made a part hereof, constitutes the prepared direct testimony of this affiant in Case No. 2026-00200 and that if asked the questions propounded therein, this affiant would make the answers set forth in the attached prepared direct pre-filed testimony.

Mark A. Martin

Mark A. Martin

STATE OF KENTUCKY
COUNTY OF DAVIESS

SUBSCRIBED AND SWORN to before me by Mark A. Martin on this the 21 day of July, 2026.

Mariam Lynne Tucker
Notary Public

My Commission Expires: December 8, 2029

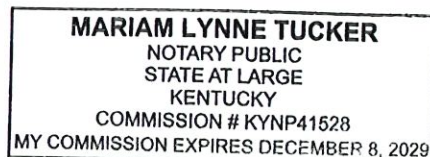


Exhibit 3

BEFORE THE PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY

IN THE MATTER OR

APPLICATION OF ATMOS ENERGY	)	
CORPORATION TO ESTABLISH PRP	)	CASE NO.
RIDER STATES FOR THE TWELVE	)	2026-00200
MONTH PERIOD BEGINNING	)	
OCTOBER 1, 2026	)	

DIRECT TESTIMONY OF RYAN A. CHASTAIN

DATE: JULY 31, 2026

**INDEX TO THE DIRECT TESTIMONY
OF RYAN C. CHASTAIN, WITNESS FOR
ATMOS ENERGY CORPORATION**

I.	INTRODUCTION	1
II.	EXECUTIVE SUMMARY & PURPOSE OF TESTIMONY	2
III.	DESCRIPTION OF PROPOSED BARE STEEL PROJECTS	2
IV.	DESCRIPTION OF PROPOSED ALDYL-A PROJECTS.....	4
V.	CONCLUSION.....	6

1 **I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME, POSITION, AND BUSINESS ADDRESS.**

3 A. My name is Ryan A. Chastain. I am Vice President of Technical Services with Atmos
4 Energy Corporation (“Atmos Energy” or “Company”). My business address is 810
5 Crescent Centre Drive, Suite 600, Franklin, Tennessee 37067.

6 **Q. WHAT ARE YOUR JOB RESPONSIBILITIES?**

7 A. My current responsibilities for the Company include oversight of engineering, geographic
8 information systems, measurement, compliance, safety, related information technology,
9 and procurement. My department is responsible for execution of Projects within our
10 Pipeline Integrity Plan, Annual DOT filings, Contracting, and Project Management for
11 planned system growth, improvement, and replacement projects.

12 **Q. PLEASE BRIEFLY DESCRIBE YOUR RESPONSIBILITIES AND**
13 **PROFESSIONAL BACKGROUND.**

14 A. I earned a Bachelor of Science degree in Mechanical Engineering from Lipscomb
15 University in 2010. I am a Registered Professional Engineer in the State of Tennessee and
16 Commonwealth Virginia. I have been employed by Atmos Energy for 15 years. During
17 my time at Atmos Energy, I have held engineering positions of increasing responsibility
18 with titles from Engineer I to Senior Engineer (2010-2018) and Manager of Engineering
19 Services with responsibilities of integrity management, geographic information systems,
20 capital project management, and distribution facility replacement (2018-2025) before
21 moving to my current role as Vice President of Technical Services in August of 2025.

22 **Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE THE KENTUCKY**
23 **PUBLIC SERVICE COMMISSION?**

1 A. No.

2 **Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY ON MATTERS BEFORE**
3 **OTHER STATE REGULATORY COMMISSIONS?**

4 A. Yes, I have previously testified before the Virginia Corporation Commission and the
5 Tennessee Public Utility Commission.

6 **II. EXECUTIVE SUMMARY & PURPOSE OF TESTIMONY**

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

8 A. The purpose of my testimony is to explain and support Atmos Energy's projects included
9 in this filing, explain how these projects were identified and prioritized, demonstrate that
10 the projects are consistent with the Company's Distribution Integrity Management Plan
11 ("DIMP") and applicable Commission Orders, and support the Company's request for
12 Commission approval.

13 **Q. HAS THE COMPANY PREPARED THIS FILING CONSISTENT WITH THE**
14 **COMMISSION'S PRIOR ORDERS?**

15 A. Yes. The proposed projects were selected and are presented consistent with the
16 Commission's prior Orders governing the PRP, including the Commission's guidance
17 regarding the prioritization of replacement projects based upon safety risk and the
18 Company's DIMP process.¹

19 **III. DESCRIPTION OF PROPOSED BARE STEEL PROJECTS**

20 **Q. HOW MANY MILES OF BARE STEEL REMAIN FOR REPLACEMENT AND**
21 **WHEN DOES THE COMPANY EXPECT TO COMPLETE THE REPLACEMENT**
22 **OF ALL BARE STEEL IN KENTUCKY?**

1 Case No. 2024-00276, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates* (Final Order issued August 11, 2025 at p. 59).

1 A. At the end of FY2026, the Company will have approximately 30 miles of bare steel main
2 remaining in-service in Kentucky. The estimated completion date for replacement of all
3 known bare steel mains and services is September 30, 2027. While all known bare steel
4 will be eliminated by the end of FY2027, it is possible that small sections of bare steel main
5 or bare steel services may be identified through ongoing operations. This bare steel will be
6 prioritized for replacement when found.

7 **Q. HAS THE COMPANY INCLUDED SPECIFIC BARE STEEL PROJECTS IN**
8 **THIS PRP FILING FOR APPROVAL BY THIS COMMISSION?**

9 A. Yes. Exhibit 5 to this Application contains Schedule K-5 which is a list of facilities
10 replacement projects that are designed to replace existing bare steel assets.

11 **Q. ARE THERE ANY SPECIFIC PROJECTS YOU WOULD LIKE TO NOTE FOR**
12 **THE COMMISSION IN THIS FILING?**

13 A. Yes. The Company included the first phase of the Fruithill-to-Elkton bare steel
14 replacement project in FY2025, which involved land rights and survey to allow for the
15 replacement of approximately 76,500 feet of 10" bare steel pipe that was installed in the
16 1930s from Fearsville, KY to Elkton, KY. Construction began in FY2026 and the Company
17 anticipates that approximately 55,000 feet of the new main will be installed by the end of
18 the FY2026. The project scope included in this filing involves installation of the remaining
19 main footage, tie-in and abandonments of the existing bare steel main, and replacement of
20 services.

21 Additionally, the Company has identified 745 bare steel services connected to
22 mains that were replaced between 1950 and 1989. For these replacement projects, the bare
23 steel main was replaced with coated steel or plastic and the existing bare steel services were

connected to the new mains. This filing includes the targeted replacement of these identified services. Replacing these remaining services completes prior replacement efforts by eliminating bare steel facilities that remained in service after replacement of the associated main.

IV. DESCRIPTION OF PROPOSED ALDYL-A PROJECTS

Q. PLEASE PROVIDE ADDITIONAL DETAIL ABOUT ATMOS ENERGY'S ALDYL-A PIPE.

A. Atmos Energy's Kentucky gas distribution system contains approximately 198 miles of Aldyl-A pipe.

Q. HAS THE COMPANY INCLUDED SPECIFIC ALDYL-A PROJECTS IN THIS PRP FILING FOR APPROVAL BY THIS COMMISSION?

A. Yes. In addition to the bare steel projects included for review and approval, the Company has submitted the following four Aldyl-A projects in this filing for approval:

Proposed Aldyl-A Projects for Fiscal Year 2027

Project Name	Project Description
Aldyl.2736.Nunn Blvd	Replace 2,923' of 1.25" Aldyl A, 15' of 3/4" HDPE, 252' of 1.25" PE, 3,215' of 2" Aldyl A, 21' of 2" PE with 6427' of 2" HDPE.
Aldyl.2637.Marquess Dr	Replace 3,930' of 1.5" Aldyl A, 1,169' of 2" Aldyl A, 66' of 3" Aldyl A, 3' of 3/4" HDPE and 135' of 2" HDPE with 5,469' of 2" HDPE.
Aldyl.2637.Longview Dr	Replace 4,292' of 2" Aldyl A and 469' of 2" PE with 4,946' of 2" HDPE
Aldyl.2736.Wharton Rd	Replace 134' of 1" Aldyl A, 5' of 2" PE, 2,855' of 2" Aldyl A, 158' of 4" Mill Wrap with 3152' of 2" HDPE.

1 **Q. ARE ANY OF THE PROPOSED ALDYL-A REPLACEMENTS IN CADIZ,**
2 **KENTUCKY?**

3 A. Yes. The Nunn Boulevard and Wharton Road projects are a continuation of the Aldyl-A
4 replacement work in Cadiz, Kentucky. The Company submitted testimony in Case No.
5 2021-00214 and Case No. 2022-00222 concerning the replacement of Aldyl-A pipelines
6 located in the Company's Cadiz, Kentucky system and has since completed several
7 projects that were approved by the Commission as just and reasonable. The two Cadiz
8 projects included in this filing are a continuation of the Company's efforts to reduce the
9 risk of pipe failure caused by cracking in this system through targeted replacement.

10 **Q. HOW WERE THESE AND THE OTHER ALDYL-A PROJECTS SELECTED?**

11 A. In its final Order in Case No. 2024-00276, the Commission specifically permitted the
12 Company to include all Aldyl-A pipe replacement in the PRP, with an expectation that
13 replacement will be prioritized based on potential safety risks and the Company will follow
14 its DIMP when deciding replacement priority, unless specific circumstances justify
15 deviating from the DIMP (e.g. there is pipeline that is more risky but that risk is not
16 reflected in the DIMP, or economic savings justify replacing lower risk pipe as part of
17 another nearby project).

18 The Company employs measures identified in our DIMP to mitigate risks on its
19 system, and the Distribution Facilities Replacement program is one of those measures, used
20 particularly to address threats posed by material types, such as bare steel and early
21 generation plastic pipes, that deteriorate with age and are prone to leaks. Additionally, as
22 part of the DIMP process, input is gathered from subject matter experts ("SMEs") within
23 construction, service, compliance, measurement, corrosion, engineering, and local and

1 state-wide management. In regional meetings, led by the engineering team, SMEs review
2 the results of models and tools and provide input using their own knowledge of the
3 distribution system including risk factors such as leak history, legacy materials, antiquated
4 equipment, non-standard pipe size and wall thickness, vintage pipe joining methods, and
5 the inability to locate underground facilities. Informed by the risk model outputs and SME
6 knowledge, the engineering team develops and maintains a list of potential distribution
7 facility replacement projects for submittal into the upcoming capital budget.

8 The two projects in Cadiz, Kentucky and the additional projects, both of which are
9 in Paducah, Kentucky, were identified using risk analyses within the Company's DIMP
10 framework. The complementary pipe replacement prioritization risk model was used to
11 inform the selection of these Aldyl-A replacement projects within the Distribution
12 Facilities Replacement program.

13 **Q. DO YOU HAVE A RECOMMENDATION REGARDING THE BARE STEEL AND**
14 **ALDYL-A PROJECTS SUBMITTED IN THIS FILING FOR APPROVAL?**

15 A. The Company respectfully requests the Commission to approve the proposed projects for
16 bare steel and Aldy-A replacements for the upcoming PRP year. The proposed projects are
17 prudent and in the public interest, replace material on the Company's system under the
18 Company's DIMP, and provide for the continued safe and reliable distribution of natural
19 gas.

20 V. CONCLUSION

21 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

22 A. Yes, it does.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

APPLICATION OF ATMOS ENERGY)
CORPORATION TO ESTABLISH PRP)
RIDER RATES FOR THE TWELVE MONTH) CASE NO. 2026-00200
PERIOD BEGINNING OCTOBER 1, 2026)

CERTIFICATE AND AFFIDAVIT

The Affiant, Ryan A. Chastain, being duly sworn, deposes and states that the prepared testimony attached hereto and made a part hereof, constitutes the prepared direct testimony of this affiant in Case No. 2026-00200 and that if asked the questions propounded therein, this affiant would make the answers set forth in the attached prepared direct pre-filed testimony.

Ryan A. Chastain

Ryan A. Chastain

STATE OF TENNESSEE
COUNTY OF WILLIAMSON

SUBSCRIBED AND SWORN to before me by Ryan A. Chastain on this the 23rd day of July, 2026.

Pamela Pleasant

Notary Public

My Commission Expires: 01-24-2028

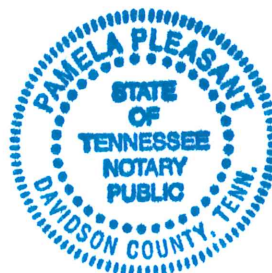


Exhibit 4

Atmos Energy Corporation
Pipe Replacement Program Filing
Table of Contents

Exhibit A	Surcharge Summary.....	Tab 1
Exhibit B	Deficiency Calculation	Tab 2
Exhibit B-1	Net Rate Base for Fiscal Year 2027	Tab 3
Exhibit B-2	Recovery Schedule.....	Tab 4
Exhibit B-3	True Up of 2025 Project Costs.....	Tab 5
Exhibit C	Cumulative Additions	Tab 6
Exhibit C-1	Monthly Depreciation Expense for Fiscal Year 2027.....	Tab 7
Exhibit C-2	Monthly Cost of Removal for Fiscal Year 2027	Tab 8
Exhibit D	Cumulative Retirements.....	Tab 9
Exhibit E	Surcharge Calculation of Forecasted Activity	Tab 10
Exhibit F	Deferred Income Tax Calculation.....	Tab 11
Exhibit F-1	Deferred Income Tax Calculation Workpaper.....	Tab 12
Exhibit G	Rate of Return Calculation.....	Tab 13
Exhibit H	Projected O&M Savings	Tab 14
Exhibit I	Rate Design.....	Tab 15
Exhibit J	Customers and Volumes	Tab 16
Exhibit K-1	2023 Project Details	Tab 17
Exhibit K-2	2024 Project Details	Tab 18
Exhibit K-3	2025 Project Details.....	Tab 19
Exhibit K-4	2026 Project Details.....	Tab 20
Exhibit K-5	2027 Project Details.....	Tab 21

**ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
SURCHARGE SUMMARY**

Line Number	Tariff Schedule	Customer Charge	Volumetric Charge
1	RESIDENTIAL (Rate G-1)	\$ -	0.9963
2	NON-RESIDENTIAL (Rate G-1)	\$ -	
3	Sales: 1-300		0.6669
4	Sales: 301-15000		0.4635
5	Sales: Over 15000		0.4635
6	INTERRUPTIBLE (Rate G-2)	\$ -	
7	Sales: 1-15,000		0.1788
8	Sales: Over 15,000		0.1466
9	TRANSPORTATION (T-3)	\$ -	
10	Interrupt Transport: 1-15,000		0.1863
11	Interrupt Transport: Over 15,000		0.1527
12	TRANSPORTATION (T-4)	\$ -	
13	Firm Transport: 1-300		0.3286
14	Firm Transport: 301-15,000		0.2284
15	Firm Transport: Over 15,000		0.1886

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
DEFICIENCY

Line Number	Description	Total
1	Project Additions	\$ 153,184,399
2	Project Retirements	\$ (30,960,331)
3	Net Change to Gross Plant	\$ 122,224,068
4		
5	Cost of Removal to Accumulated Depr.	\$ 6,753,621
6	Retirements from Accumulated Depr.	30,960,331
7	Depreciation Accrual to Accumulated Depr.	(4,431,497)
8	Net Change to Accumulated Depreciation	33,282,455
9		
10	Net Change to Net Plant	\$ 155,506,523
11		
12	Accumulated Deferred Income Taxes	(8,545,006)
13	Net Change to Rate Base	\$ 146,961,517
14		
15	Rate of Return	7.10%
16	Required Operating Income	\$ 10,434,993
17		
18	Depreciation & Amortization Expense	2,062,625
19	O&M Savings	(17,686)
20	Ad Valorem Tax Increase	1,609,820
21	Income Taxes on Cost of Service Items	(911,862)
22	Income Taxes on Adjusted Interest Expense	(710,510)
23	Operating Income at Present Rates	\$ 2,032,386
24		
25	Deficiency	\$ 12,467,379
26	Tax Factor	74.19%
27	Total Rate Adjustment	\$ 16,805,325
28		
29	Project Cost True-up	\$ 114,653
30	Revenue Recovery True-up	539,642
31	Total True-up	\$ 654,295
32		
33	Total Rate Adjustment	\$ 17,459,620
34		
35	Prior Approved Rate Adjustment*	\$ 12,410,760
36		
37	Increase in Rate Adjustment from Previous Year (Line 33 - Line 35)	\$ 5,048,860
38		
39	Note: This is the 2026 PRP Rate Adjustment as approved in Case No. 2025-00246	

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
NET RATE BASE FOR FISCAL YEAR 2027

Line No.	Description	Cumulative balance as of Sep-26 (1)	Oct-26 (2)	Nov-26 (3)	Dec-26 (4)	Jan-27 (5)	Feb-27 (6)	Mar-27 (7)	Apr-27 (8)	May-27 (9)	Jun-27 (10)	Jul-27 (11)	Aug-27 (12)	Sep-27 (13)	13-Month Average (14)
<u>Net Investment</u>															
1	Plant in Service	\$ 130,921,200	\$ 135,439,577	\$ 138,870,833	\$ 142,821,424	\$ 146,853,020	\$ 151,482,547	\$ 155,766,681	\$ 159,724,400	\$ 162,059,623	\$ 164,003,715	\$ 165,734,142	\$ 167,972,868	\$ 169,747,156	\$ 153,184,399
2	Retirements	\$ (23,964,796)	\$ (25,411,275)	\$ (26,486,649)	\$ (27,729,812)	\$ (29,001,865)	\$ (30,450,695)	\$ (31,790,572)	\$ (33,038,661)	\$ (33,742,626)	\$ (34,331,324)	\$ (34,870,745)	\$ (35,559,217)	\$ (36,106,067)	\$ (30,960,331)
3	Investments Activity (Additions net of Retirements)	\$ 106,956,404	\$ 110,028,302	\$ 112,384,184	\$ 115,091,612	\$ 117,851,155	\$ 121,031,852	\$ 123,976,109	\$ 126,685,738	\$ 128,316,997	\$ 129,672,391	\$ 130,863,397	\$ 132,413,651	\$ 133,641,089	\$ 122,224,068
4															
5															
6	<u>Accumulated Depreciation</u>														
7															
8	Depreciation Expense	\$ (3,444,929)	\$ (3,598,212)	\$ (3,753,495)	\$ (3,911,282)	\$ (4,071,888)	\$ (4,236,220)	\$ (4,404,498)	\$ (4,576,932)	\$ (4,752,678)	\$ (4,931,832)	\$ (5,114,739)	\$ (5,305,197)	\$ (5,507,554)	\$ (4,431,497)
9	Retirement	\$ 23,964,796	\$ 25,411,275	\$ 26,486,649	\$ 27,729,812	\$ 29,001,865	\$ 30,450,695	\$ 31,790,572	\$ 33,038,661	\$ 33,742,626	\$ 34,331,324	\$ 34,870,745	\$ 35,559,217	\$ 36,106,067	\$ 30,960,331
10	Cost of Removal	\$ 4,817,690	\$ 5,210,593	\$ 5,508,963	\$ 5,852,492	\$ 6,203,066	\$ 6,605,634	\$ 6,978,167	\$ 7,322,316	\$ 7,525,379	\$ 7,694,431	\$ 7,844,903	\$ 8,039,575	\$ 8,193,860	\$ 6,753,621
11	Accumulated Depreciation	\$ 25,337,557	\$ 27,023,656	\$ 28,242,117	\$ 29,671,022	\$ 31,133,042	\$ 32,820,109	\$ 34,364,242	\$ 35,784,046	\$ 36,515,327	\$ 37,093,923	\$ 37,600,908	\$ 38,293,595	\$ 38,792,373	\$ 33,282,455
12															
13															
14	<u>Accumulated Deferred Income Taxes</u>														
15															
16	ADIT	\$ (8,058,150)	\$ (8,122,495)	\$ (8,199,887)	\$ (8,273,465)	\$ (8,348,296)	\$ (8,419,098)	\$ (8,496,650)	\$ (8,581,080)	\$ (8,685,382)	\$ (8,796,671)	\$ (8,913,403)	\$ (9,029,949)	\$ (9,160,551)	\$ (8,545,006)
17	NOLC Variable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Net ADIT	\$ (8,058,150)	\$ (8,122,495)	\$ (8,199,887)	\$ (8,273,465)	\$ (8,348,296)	\$ (8,419,098)	\$ (8,496,650)	\$ (8,581,080)	\$ (8,685,382)	\$ (8,796,671)	\$ (8,913,403)	\$ (9,029,949)	\$ (9,160,551)	\$ (8,545,006)
19															
20	Proration Impact on NOLC														\$ -
21															
22	Net Rate Base (Lines 3 + 11 + 18)	\$ 124,235,812	\$ 128,929,463	\$ 132,426,414	\$ 136,489,170	\$ 140,635,901	\$ 145,432,863	\$ 149,843,700	\$ 153,888,704	\$ 156,146,943	\$ 157,969,644	\$ 159,550,902	\$ 161,677,297	\$ 163,272,912	\$ 146,961,517

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY
AS OF OCTOBER 2024 THROUGH SEPTEMBER 2025
RECOVERY SCHEDULE

Line No.	Surcharge Report	Actual Recovery Year		Approved Recovery Amt	Actual Recovery Amt	Over / (Under) Recovered	Carrying Charges	Total Over / (Under)	Weighted Average Cost of Capital
1	2025	Oct-24	Sep-25	7,741,241	7,236,601	(504,640)	(35,002)	(539,642)	6.94%
2				\$ 7,741,241	\$ 7,236,601	\$ (504,640)	\$ (35,002)	\$ (539,642)	

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY
AS OF OCTOBER 2024 THROUGH SEPTEMBER 2025
DEFICIENCY

Line Number	Description	Actual	As Approved*
1	Project Additions	\$ 73,091,692	\$ 69,613,309
2	Project Retirements	(13,990,661)	(8,392,876)
3	Net Change to Gross Plant	\$ 59,101,032	\$ 61,220,432
4			
5	Cost of Removal to Accumulated Depr.	1,869,814	3,538,383
6	Retirements from Accumulated Depr.	13,990,661	8,392,876
7	Depreciation Accrual to Accumulated Depr.	(690,761)	(1,409,805)
8	Net Change to Accumulated Depreciation	15,169,714	10,521,454
9			
10	Net Change to Net Plant	\$ 74,270,745	\$ 71,741,886
11			
12	Accumulated Deferred Income Taxes	(4,717,605)	(4,284,445)
13	Net Change to Rate Base	\$ 69,553,140	\$ 67,457,441
14			
15	Rate of Return	6.94%	6.94%
16	Required Operating Income	\$ 4,824,206	\$ 4,678,848
17			
18	Depreciation & Amortization Expense	1,045,415	1,092,101
19	O&M Savings	(12,257)	(12,257)
20	Ad Valorem Tax Increase	575,913	596,566
21	Income Taxes on Cost of Service Items	(401,463)	(418,264)
22	Income Taxes on Adjusted Interest Expense	(309,890)	(300,553)
23	Operating Income at Present Rates	\$ 897,717	\$ 957,592
24			
25	Deficiency	\$ 5,721,923	\$ 5,636,440
26	Tax Factor	74.56%	74.56%
27	Total Proposed Rate Adjustment	\$ 7,674,447	\$ 7,559,794
28			
29	2025 approved deficiency	\$ 7,559,794	\$ 7,559,794
30			
31	Total 2025 Deficiency	\$ 114,653	\$ -
32			
33	Note: As Approved in Final Order in Case No. 2024-00226		

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
ADDITIONS

<u>Line Number</u>	<u>Description</u>	<u>Mains</u>	<u>Services</u>	<u>Meters</u>	<u>Total</u>
1	Prior Year: 2023	\$ 22,250,567	\$ 8,452,980	\$ -	30,703,546
2					
3	Prior Year: 2024	16,912,354	9,586,696	-	26,499,050
4					
5	Prior Year: 2025	26,518,522	7,200,083	-	33,718,604
6					
7	Prior Year: 2026	35,365,135	4,445,686	189,179	40,000,000
8					
9	Current Year: 2027	27,118,402	11,198,529	509,024	38,825,955
10					
11	Total Additions	<u>\$ 128,164,979</u>	<u>\$ 40,883,973</u>	<u>\$ 698,203</u>	<u>\$ 169,747,155</u>

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
MONTHLY DEPRECIATION EXPENSE FOR FISCAL YEAR 2027

[illegible]

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
MONTHLY DEPRECIATION EXPENSE FOR FISCAL YEAR 2027

Line No.	Description	annual rate	Prior Yr	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Annual Totals	13-Month Average
51	<u>FERC 38100: Meters</u>																
52	Monthly Investment Additions			\$ 40,649	\$ 43,663	\$ 47,485	\$ 46,575	\$ 60,069	\$ 56,064	\$ 46,084	\$ 45,184	\$ 36,151	\$ 23,630	\$ 35,780	\$ 27,689	\$ 509,024	
53	Cumulative Investment		189,179	229,828	273,491	320,976	367,551	427,620	483,684	529,768	574,952	611,104	634,733	670,513	698,203		462,431
54	Monthly Retirements	30.79%		12,515	13,443	14,620	14,339	18,494	17,261	14,188	13,911	11,130	7,275	11,016	8,525	156,715	
55	Cumulative Retirements		86,408	98,922	112,365	126,985	141,324	159,818	177,078	191,266	205,177	216,307	223,582	234,598	243,123		170,535
56	Depreciable Base		102,771	28,134	30,220	32,866	32,236	41,575	38,803	31,896	31,273	25,021	16,355	24,764	19,164	352,309	
57	Monthly Depreciation Expense, book basis		-	472	539	619	705	831	966	1,095	1,246	1,398	1,530	1,831	2,295	13,528	
58	Cumulative Depreciation		2,492	2,964	3,503	4,122	4,827	5,659	6,624	7,719	8,966	10,364	11,894	13,725	16,020		7,606
59																	
60		Net Investment	Depr. Rate														
61	prior period	102,771	4.85%	415	415	415	415	415	415	415	415	415	415	415	415	4,984.39	
62	Oct-26	28,134	4.85%		57	57	57	57	57	57	57	57	57	57	57	682.26	
63	Nov-26	30,220	4.85%			67	67	67	67	67	67	67	67	67	67	732.84	
64	Dec-26	32,866	4.85%			80	80	80	80	80	80	80	80	80	80	797.00	
65	Jan-27	32,236	4.85%				87	87	87	87	87	87	87	87	87	781.72	
66	Feb-27	41,575	4.85%					126	126	126	126	126	126	126	126	1,008.20	
67	Mar-27	38,803	4.85%						134	134	134	134	134	134	134	940.98	
68	Apr-27	31,896	4.85%							129	129	129	129	129	129	773.48	
69	May-27	31,273	4.85%								152	152	152	152	152	758.37	
70	Jun-27	25,021	4.85%									152	152	152	152	606.77	
71	Jul-27	16,355	4.85%										132	132	132	396.60	
72	Aug-27	24,764	4.85%											300	300	600.53	
73	Sep-27	19,164	4.85%												465	464.74	
74	Total: FERC 381 Depr Exp	455,080		\$ 415	\$ 472	\$ 539	\$ 619	\$ 705	\$ 831	\$ 966	\$ 1,095	\$ 1,246	\$ 1,398	\$ 1,530	\$ 1,831	\$ 2,295	\$ 13,528
75																	
76	Total Depreciation Expense, Monthly (Lines 22+44+66)		\$ 151,012	\$ 153,283	\$ 155,283	\$ 157,787	\$ 160,606	\$ 164,331	\$ 168,278	\$ 172,435	\$ 175,746	\$ 179,154	\$ 182,907	\$ 190,458	\$ 202,357	\$ 2,062,625	

Note: This Depreciation methodology is consistent with how the Company accounts for Depreciation expense on its books.

ATMOS ENERGY CORPORATION
 KENTUCKY PIPE REPLACEMENT PROGRAM
 SURCHARGE CALCULATION OF FORECASTED ACTIVITY
 AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
 MONTHLY COST OF REMOVAL FOR FISCAL YEAR 2027

Line No.	Description	Prior Yr Balance	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Annual Totals	13-Month Average
1	<u>FERC 37602: Mains</u>															
2	Cost of Removal		\$ 311,604	\$ 211,044	\$ 248,559	\$ 257,423	\$ 282,430	\$ 260,405	\$ 251,981	\$ 112,695	\$ 96,749	\$ 103,213	\$ 123,112	\$ 98,907	\$ 2,358,122	
3	Accumulated	3,718,306	4,029,910	4,240,954	4,489,513	4,746,936	5,029,366	5,289,772	5,541,753	5,654,448	5,751,196	5,854,409	5,977,521	6,076,428		\$ 5,107,732
4																
5	<u>FERC 38000: Services</u>															
6	Cost of Removal		\$ 81,299	\$ 87,326	\$ 94,971	\$ 93,150	\$ 120,137	\$ 112,128	\$ 92,168	\$ 90,368	\$ 72,303	\$ 47,259	\$ 71,560	\$ 55,378	\$ 1,018,048	
7	Accumulated	1,099,384	1,180,683	1,268,009	1,362,980	1,456,130	1,576,267	1,688,395	1,780,563	1,870,932	1,943,234	1,990,494	2,062,054	2,117,432		\$ 1,645,889
8																
9	Total Cost of Removal		\$ 392,902	\$ 298,370	\$ 343,530	\$ 350,574	\$ 402,568	\$ 372,533	\$ 344,149	\$ 203,063	\$ 169,052	\$ 150,472	\$ 194,672	\$ 154,286	\$ 3,376,170	
10	Accumulated	4,817,690	5,210,593	5,508,963	5,852,492	6,203,066	6,605,634	6,978,167	7,322,316	7,525,379	7,694,431	7,844,903	8,039,575	8,193,860		\$ 6,753,621

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
RETIREMENTS

<u>Line Number</u>	<u>Description</u>	<u>Mains</u>	<u>Services</u>	<u>Meters</u>	<u>Total</u>
1	Prior Year: 2023	\$ 932,978	\$ 3,624,933	\$ -	4,557,911
2					
3	Prior Year: 2024	3,268,276	3,539,140	-	6,807,416
4					
5	Prior Year: 2025	1,160,413	3,810,299	-	4,970,712
6					
7	Prior Year: 2026	6,024,296	1,518,053	86,408	7,628,757
8					
9	Current Year: 2027	9,121,645	2,862,911	156,715	12,141,271
10					
11	Total Retirements	<u>\$ 20,507,608</u>	<u>\$ 15,355,336</u>	<u>\$ 243,123</u>	<u>\$ 36,106,067</u>

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
Cost of Removal

<u>Line Number</u>	<u>Description</u>	<u>Mains</u>	<u>Services</u>	<u>Meters</u>	<u>Total</u>
1	Prior Year: 2023	\$ 894,815	\$ 276,854	\$ -	1,171,669
2					
3	Prior Year: 2024	735,982	266,994	-	1,002,976
4					
5	Prior Year: 2025	1,185,394	437,307	-	1,622,700
6					
7	Prior Year: 2026	902,115	118,229	-	1,020,344
8					
9	Current Year: 2027	2,358,122	1,018,048	-	3,376,170
10					
11	Total Retirements	<u>\$ 6,076,428</u>	<u>\$ 2,117,432</u>	<u>\$ -</u>	<u>\$ 8,193,860</u>

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
KENTUCKY PRP ADIT CALCULATION

Line No		Fiscal 2026												Total
		Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	
1	Book Cost	3,524,133	3,016,099	2,335,144	2,786,592	2,563,809	2,245,524	2,113,991	2,327,537	2,779,845	3,670,745	2,861,570	2,146,256	32,371,243
2	Tax Cost	3,176,651	2,718,710	2,104,898	2,511,832	2,311,016	2,024,114	1,905,550	2,098,040	2,505,750	3,308,807	2,579,417	1,934,634	29,179,419
3	FXA01	<u>\$ (347,482)</u>	<u>\$ (297,389)</u>	<u>\$ (230,247)</u>	<u>\$ (274,760)</u>	<u>\$ (252,793)</u>	<u>\$ (221,410)</u>	<u>\$ (208,441)</u>	<u>\$ (229,497)</u>	<u>\$ (274,094)</u>	<u>\$ (361,938)</u>	<u>\$ (282,153)</u>	<u>\$ (211,622)</u>	<u>\$ (3,191,825)</u>
4														
5														
6		(19,076,339)	(19,076,339)	(19,076,339)	(19,076,339)	(19,076,339)	(19,076,339)	(19,076,339)	(19,076,339)	(19,076,339)	(19,076,339)	(19,076,339)	(19,076,339)	(19,076,339)
7		<u>(347,482)</u>	<u>(297,389)</u>	<u>(230,247)</u>	<u>(274,760)</u>	<u>(252,793)</u>	<u>(221,410)</u>	<u>(208,441)</u>	<u>(229,497)</u>	<u>(274,094)</u>	<u>(361,938)</u>	<u>(282,153)</u>	<u>(211,622)</u>	<u>(3,191,825)</u>
8	FXA01 Cumulative	(19,423,821)	(19,721,210)	(19,951,466)	(20,226,216)	(20,479,009)	(20,700,419)	(20,908,860)	(21,138,357)	(21,412,451)	(21,774,389)	(22,056,541)	(22,268,163)	(22,268,163)
9	Deferred Rate	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%
10	FXA01 Tax Effect	<u>\$ (4,846,243)</u>	<u>\$ (4,920,442)</u>	<u>\$ (4,977,888)</u>	<u>\$ (5,046,441)</u>	<u>\$ (5,109,513)</u>	<u>\$ (5,164,755)</u>	<u>\$ (5,216,761)</u>	<u>\$ (5,274,020)</u>	<u>\$ (5,342,407)</u>	<u>\$ (5,432,710)</u>	<u>\$ (5,503,107)</u>	<u>\$ (5,555,907)</u>	<u>\$ (5,555,907)</u>
11		<u>\$ (4,763,299)</u>	<u>\$ (4,828,248)</u>	<u>\$ (4,873,654)</u>	<u>\$ (4,922,017)</u>	<u>\$ (4,961,674)</u>	<u>\$ (4,991,717)</u>	<u>\$ (5,015,725)</u>	<u>\$ (5,037,295)</u>	<u>\$ (5,057,436)</u>	<u>\$ (5,076,363)</u>	<u>\$ (5,085,139)</u>	<u>\$ (5,087,381)</u>	<u>\$ (5,087,381)</u>
12														
13														
14	Book Depreciation	168,462	144,177	111,626	133,206	122,556	107,342	101,054	111,262	132,883	175,471	136,790	102,596	1,547,425
15	Tax Depreciation	660,920	565,643	437,936	522,601	480,820	421,128	396,461	436,509	521,335	688,416	536,662	402,511	6,070,943
16	FXA02	<u>\$ (492,458)</u>	<u>\$ (421,466)</u>	<u>\$ (326,310)</u>	<u>\$ (389,395)</u>	<u>\$ (358,263)</u>	<u>\$ (313,787)</u>	<u>\$ (295,407)</u>	<u>\$ (325,247)</u>	<u>\$ (388,452)</u>	<u>\$ (512,945)</u>	<u>\$ (399,872)</u>	<u>\$ (299,915)</u>	<u>\$ (4,523,518)</u>
17														
18														
19														
20	Prior Yr Bal	(5,505,512)	(5,505,512)	(5,505,512)	(5,505,512)	(5,505,512)	(5,505,512)	(5,505,512)	(5,505,512)	(5,505,512)	(5,505,512)	(5,505,512)	(5,505,512)	(5,505,512)
21	Current Year	(492,458)	(421,466)	(326,310)	(389,395)	(358,263)	(313,787)	(295,407)	(325,247)	(388,452)	(512,945)	(399,872)	(299,915)	(4,523,518)
22	FXA02 Cumulative	(5,997,970)	(6,419,436)	(6,745,746)	(7,135,141)	(7,493,404)	(7,807,191)	(8,102,598)	(8,427,845)	(8,816,297)	(9,329,242)	(9,729,114)	(10,029,029)	(10,029,029)
23	Deferred Rate	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%
24	FXA02 Tax Effect	<u>\$ (1,496,493)</u>	<u>\$ (1,601,649)</u>	<u>\$ (1,683,064)</u>	<u>\$ (1,780,218)</u>	<u>\$ (1,869,604)</u>	<u>\$ (1,947,894)</u>	<u>\$ (2,021,598)</u>	<u>\$ (2,102,747)</u>	<u>\$ (2,199,666)</u>	<u>\$ (2,327,646)</u>	<u>\$ (2,427,414)</u>	<u>\$ (2,502,243)</u>	<u>\$ (2,502,243)</u>
25		<u>\$ (1,459,804)</u>	<u>\$ (1,551,851)</u>	<u>\$ (1,616,202)</u>	<u>\$ (1,684,742)</u>	<u>\$ (1,740,945)</u>	<u>\$ (1,783,522)</u>	<u>\$ (1,817,547)</u>	<u>\$ (1,848,117)</u>	<u>\$ (1,876,662)</u>	<u>\$ (1,903,485)</u>	<u>\$ (1,915,922)</u>	<u>\$ (1,919,099)</u>	<u>\$ (1,919,099)</u>
26														
27	Cumulative Deferred Inc. Taxes (exclud													
28														
29	NOLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30														
31														
32	Net ADIT													<u>\$ (7,114,123)</u>
33														
34														
35		31	30	31	31	28	31	30	31	30	31	31	30	365
36		15.5	30	31	31	28	31	30	31	30	31	31	30	
37		350	320	289	258	230	199	169	138	108	77	46	16	
38		95.75%	87.53%	79.04%	70.55%	62.88%	54.38%	46.16%	37.67%	29.45%	20.96%	12.47%	4.25%	

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
KENTUCKY PRP ADIT CALCULATION

Line No		Fiscal 2027												
		Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Total
1	Book Cost	3,071,898	2,355,882	2,707,428	2,759,543	3,180,697	2,944,257	2,709,629	1,631,259	1,355,394	1,191,006	1,550,254	1,227,438	26,684,685
2	Tax Cost	3,270,676	2,508,328	2,882,622	2,938,109	3,386,515	3,134,776	2,884,966	1,736,816	1,443,100	1,268,074	1,650,569	1,306,864	28,411,413
3	FXA01	\$ 198,778	\$ 152,446	\$ 175,194	\$ 178,566	\$ 205,818	\$ 190,519	\$ 175,336	\$ 105,556	\$ 87,706	\$ 77,068	\$ 100,315	\$ 79,426	\$ 1,726,728
4														
5														
6		(22,268,163)	(22,268,163)	(22,268,163)	(22,268,163)	(22,268,163)	(22,268,163)	(22,268,163)	(22,268,163)	(22,268,163)	(22,268,163)	(22,268,163)	(22,268,163)	(22,268,163)
7		198,778	152,446	175,194	178,566	205,818	190,519	175,336	105,556	87,706	77,068	100,315	79,426	1,726,728
8	FXA01 Cumulative	(22,069,385)	(21,916,939)	(21,741,746)	(21,563,179)	(21,357,361)	(21,166,842)	(20,991,506)	(20,885,950)	(20,798,244)	(20,721,176)	(20,620,861)	(20,541,435)	(20,541,435)
9	Deferred Rate	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%
10	FXA01 Tax Effectd	\$ (5,506,312)	\$ (5,468,276)	\$ (5,424,566)	\$ (5,380,013)	\$ (5,328,662)	\$ (5,281,127)	\$ (5,237,381)	\$ (5,211,044)	\$ (5,189,162)	\$ (5,169,933)	\$ (5,144,905)	\$ (5,125,088)	\$ (5,125,088)
11		\$ (5,474,600)	\$ (5,441,306)	\$ (5,406,756)	\$ (5,375,326)	\$ (5,343,037)	\$ (5,317,186)	\$ (5,296,991)	\$ (5,287,070)	\$ (5,280,625)	\$ (5,276,595)	\$ (5,273,475)	\$ (5,272,633)	\$ (5,272,633)
12														
13														
14	Book Depreciation	153,283	155,283	157,787	160,606	164,331	168,278	172,435	175,746	179,154	182,907	190,458	202,357	2,062,625
15	Tax Depreciation	609,957	617,916	627,883	639,099	653,923	669,628	686,168	699,344	712,907	727,843	757,888	805,240	8,207,796
16	FXA02	\$ (456,675)	\$ (462,633)	\$ (470,095)	\$ (478,493)	\$ (489,591)	\$ (501,350)	\$ (513,734)	\$ (523,599)	\$ (533,753)	\$ (544,935)	\$ (567,430)	\$ (602,882)	\$ (6,145,171)
17														
18														
19														
20	Prior Yr Bal	(10,029,029)	(10,029,029)	(10,029,029)	(10,029,029)	(10,029,029)	(10,029,029)	(10,029,029)	(10,029,029)	(10,029,029)	(10,029,029)	(10,029,029)	(10,029,029)	(10,029,029)
21	Current Year	(456,675)	(462,633)	(470,095)	(478,493)	(489,591)	(501,350)	(513,734)	(523,599)	(533,753)	(544,935)	(567,430)	(602,882)	(6,145,171)
22	FXA02 Cumulative	(10,485,704)	(10,948,338)	(11,418,433)	(11,896,926)	(12,386,517)	(12,887,867)	(13,401,601)	(13,925,200)	(14,458,953)	(15,003,888)	(15,571,318)	(16,174,200)	(16,174,200)
23	Deferred Rate	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%	24.95%
24	FXA02 Tax Effectd	\$ (2,616,183)	\$ (2,731,610)	\$ (2,848,899)	\$ (2,968,283)	\$ (3,090,436)	\$ (3,215,523)	\$ (3,343,699)	\$ (3,474,337)	\$ (3,607,509)	\$ (3,743,470)	\$ (3,885,044)	\$ (4,035,463)	\$ (4,035,463)
25		\$ (2,563,417)	\$ (2,664,455)	\$ (2,757,162)	\$ (2,841,384)	\$ (2,918,190)	\$ (2,986,217)	\$ (3,045,389)	\$ (3,094,602)	\$ (3,133,824)	\$ (3,162,320)	\$ (3,179,968)	\$ (3,186,355)	\$ (3,186,355)
26														
27	Cumulative Deferred Inc. Taxes (exclu	\$ -	\$ (8,122,495)	\$ (8,199,887)	\$ (8,273,465)	\$ (8,348,296)	\$ (8,419,098)	\$ (8,496,650)	\$ (8,581,080)	\$ (8,685,382)	\$ (8,796,671)	\$ (8,913,403)	\$ (9,029,949)	\$ (9,160,551)
28														
29	NOLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30														
31														
32	Net ADIT													\$ (8,545,006)
33														
34														
35		31	30	31	31	28	31	30	31	30	31	31	30	365
36		15.5	30	31	31	28	31	30	31	30	31	31	30	
37		350	320	289	258	230	199	169	138	108	77	46	16	
38		95.75%	87.53%	79.04%	70.55%	62.88%	54.38%	46.16%	37.67%	29.45%	20.96%	12.47%	4.25%	

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
DEFERRED INCOME TAXES

Line Number	Description	Mains	Services	Meters	Total
1					
2	Additions to Gross Plant - Book 2023	\$ 22,250,567	\$ 8,452,980	\$ -	\$ 30,703,546
3	Less: Retirements to Book 2023	(932,978)	(3,624,933)	-	(4,557,911)
4	Book Basis	\$ 21,317,589	\$ 4,828,046	\$ -	\$ 26,145,635
5	Repairs Percentage	27.60%	67.43%	0.00%	
6	Less: Repairs	\$ (6,140,637)	\$ (5,699,664)	\$ -	\$ (11,840,300)
7	Add: Deferred Retirements	\$ 932,978	\$ 3,624,933	\$ -	\$ 4,557,911
8	Tax Basis Before Bonus	\$ 16,109,930	\$ 2,753,316	\$ -	\$ 18,863,246
9	Bonus Depreciation %	0.00%	0.00%	0.00%	
10	Bonus Depreciation	\$ -	\$ -	\$ -	\$ -
11	Tax Basis	\$ 16,109,930	\$ 2,753,316	\$ -	\$ 18,863,246
12					
13	Additions to Gross Plant - Book 2024	\$ 16,912,354	\$ 9,586,696	\$ -	\$ 26,499,050
14	Less: Retirements to Book 2024	(3,268,276)	(3,539,140)	-	(6,807,416)
15	Book Basis	\$ 13,644,078	\$ 6,047,556	\$ -	\$ 19,691,634
16	Repairs Percentage	18.38%	83.57%	0.00%	
17	Less: Repairs	\$ (3,108,645)	\$ (8,011,703)	\$ -	\$ (11,120,347)
18	Add: Deferred Retirements	\$ 3,268,276	\$ 3,539,140	\$ -	\$ 6,807,416
19	Tax Basis Before Bonus	\$ 13,803,709	\$ 1,574,993	\$ -	\$ 15,378,702
20	Bonus Depreciation %	0.00%	0.00%	0.00%	
21	Bonus Depreciation	\$ -	\$ -	\$ -	\$ -
22	Tax Basis	\$ 13,803,709	\$ 1,574,993	\$ -	\$ 15,378,702
23					
24	Additions to Gross Plant - Book 2025	\$ 26,518,522	\$ 7,200,083	\$ -	\$ 33,718,604
25	Less: Retirements to Book 2025	(1,160,413)	(3,810,299)	-	(4,970,712)
26	Book Basis	\$ 25,358,109	\$ 3,389,784	\$ -	\$ 28,747,893
27	Repairs Percentage	29.95%	62.64%	0.00%	
28	Less: Repairs	\$ (7,941,490)	\$ (4,510,240)	\$ -	\$ (12,451,730)
29	Add: Deferred Retirements	\$ 1,160,413	\$ 3,810,299	\$ -	\$ 4,970,712
30	Tax Basis Before Bonus	\$ 18,577,032	\$ 2,689,842	\$ -	\$ 21,266,874
31	Bonus Depreciation %	0.00%	0.00%	0.00%	
32	Bonus Depreciation	\$ -	\$ -	\$ -	\$ -
33	Tax Basis	\$ 18,577,032	\$ 2,689,842	\$ -	\$ 21,266,874
34					
35	Additions to Gross Plant - Book 2026	\$ 35,365,135	\$ 4,445,686	\$ 189,179	\$ 40,000,000
36	Less: Retirements to Book 2026	(6,024,296)	(1,518,053)	(86,408)	(7,628,757)
37	Book Basis	\$ 29,340,839	\$ 2,927,633	\$ 102,771	\$ 32,371,243
38	Repairs Percentage	27.18%	27.18%	0.00%	
39	Less: Repairs	\$ (9,612,244)	\$ (1,208,337)	\$ -	\$ (10,820,581)
40	Add: Deferred Retirements	\$ 6,024,296	\$ 1,518,053	\$ 86,408	\$ 7,628,757
41	Tax Basis Before Bonus	\$ 25,752,892	\$ 3,237,348	\$ 189,179	\$ 29,179,419
42	Bonus Depreciation %	0.00%	0.00%	0.00%	
43	Bonus Depreciation	\$ -	\$ -	\$ -	\$ -
44	Tax Basis	\$ 25,752,892	\$ 3,237,348	\$ 189,179	\$ 29,179,419
45					
46	Additions to Gross Plant - Book 2027	\$ 27,118,402	\$ 11,198,529	\$ 509,024	\$ 38,825,955
47	Less: Retirements to Book 2026	(9,121,645)	(2,862,911)	(156,715)	(12,141,271)
48	Book Basis	\$ 17,996,757	\$ 8,335,618	\$ 352,309	\$ 26,684,684
49	Repairs Percentage	27.18%	27.18%	0.00%	
50	Less: Repairs	\$ (7,370,782)	\$ (3,043,760)	\$ -	\$ (10,414,542)
51	Add: Deferred Retirements	\$ 9,121,645	\$ 2,862,911	\$ 156,715	\$ 12,141,271
52	Tax Basis Before Bonus	\$ 19,747,620	\$ 8,154,769	\$ 509,024	\$ 28,411,413
53	Bonus Depreciation %	0.00%	0.00%	0.00%	
54	Bonus Depreciation	\$ -	\$ -	\$ -	\$ -
55	Tax Basis	\$ 19,747,620	\$ 8,154,769	\$ 509,024	\$ 28,411,413

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
DEFERRED INCOME TAXES

Line Number	Description	Mains	Services	Meters	Total
45					
46	FXA01 - Gross	\$ (13,666,189)	\$ (7,118,368)	\$ 243,123	\$ (20,541,434)
47	Deferred Rate	24.95%	24.95%	24.95%	
48	FXA01 - Tax Effectd	\$ (3,409,714)	\$ (1,776,033)	\$ 60,659	\$ (5,125,088)
49	FXA01 - Tax Effectd Prorated				\$ (5,272,633)
50					
51					
52	Book Depreciation 2023	\$ 164,145	\$ 59,868	\$ -	\$ 224,013
53	Book Depreciation 2024	\$ 433,350	\$ 194,725	\$ -	\$ 628,076
54	Book Depreciation 2025	\$ 733,667	\$ 311,748	\$ -	\$ 1,045,415
55	Book Depreciation 2026	\$ 1,154,849	\$ 390,084	\$ 2,492	\$ 1,547,425
56	Book Depreciation 2027	\$ 1,519,348	\$ 529,749	\$ 13,528	\$ 2,062,625
57	Book Depreciation	\$ 4,005,360	\$ 1,486,174	\$ 16,020	\$ 5,507,554
58					
59	Tax Depreciation 2023	\$ 805,497	\$ 103,249	\$ -	\$ 908,746
60	Tax Depreciation 2024	\$ 2,220,629	\$ 257,824	\$ -	\$ 2,478,453
61	Tax Depreciation 2025	\$ 3,617,603	\$ 398,214	\$ -	\$ 4,015,817
62	Tax Depreciation 2026	\$ 5,473,144	\$ 590,705	\$ 7,094	\$ 6,070,943
63	Tax Depreciation 2027	\$ 7,201,546	\$ 973,505	\$ 32,745	\$ 8,207,796
64	Tax Depreciation	\$ 19,318,418	\$ 2,323,497	\$ 39,839	\$ 21,681,755
65					
66	FXA02 - Gross	\$ (15,313,058)	\$ (837,323)	\$ (23,819)	\$ (16,174,200)
67	Deferred Rate	24.95%	24.95%	24.95%	
68	FXA02 - Tax Effectd	\$ (3,820,608)	\$ (208,912)	\$ (5,943)	\$ (4,035,463)
69	FXA02 - Tax Effectd Prorated				\$ (3,186,355)
70					
71	Calculation of Book Depreciation				
72					
73	Book Basis - 2023	\$ 21,317,589	\$ 4,828,046	\$ -	\$ 26,145,635
74	Book Depreciation Rates - Year 1	0.77%	1.24%	2.43%	
75	Book Depreciation Rates - Year 2	1.54%	2.48%	4.85%	
76	Book Depreciation Rates - Year 3	1.54%	2.48%	4.85%	
77	Book Depreciation Rates - Year 4	1.54%	2.48%	4.85%	
78	Book Depreciation Rates - Year 5	1.54%	2.48%	4.85%	
79	Book Depreciation 2023	\$ 1,477,309	\$ 538,810	\$ -	\$ 2,016,119
80					
81	Book Basis - 2024	\$ 13,644,078	\$ 6,047,556	\$ -	\$ 19,691,634
82	Book Depreciation Rates - Year 1	0.77%	1.24%	2.43%	
83	Book Depreciation Rates - Year 2	1.54%	2.48%	4.85%	
84	Book Depreciation Rates - Year 3	1.54%	2.48%	4.85%	
85	Book Depreciation Rates - Year 4	1.54%	2.48%	4.85%	
86	Book Depreciation 2024	\$ 735,416	\$ 524,928	\$ -	\$ 1,260,344
87					
88	Book Basis - 2025	\$ 25,358,109	\$ 3,389,784	\$ -	\$ 28,747,893
89	Book Depreciation Rates - Year 1	0.77%	1.24%	2.43%	
90	Book Depreciation Rates - Year 2	1.54%	2.48%	4.85%	
91	Book Depreciation Rates - Year 3	1.54%	2.48%	4.85%	
92	Book Depreciation 2025	\$ 976,287	\$ 210,167	\$ -	\$ 1,186,454
93					
94	Book Basis - 2026	\$ 29,340,839	\$ 2,927,633	\$ 102,771	\$ 32,371,243
95	Book Depreciation Rates - Year 1	0.77%	1.24%	2.43%	
96	Book Depreciation Rates - Year 2	1.54%	2.48%	4.85%	
97	Book Depreciation 2026	\$ 677,773	\$ 108,908	\$ 7,477	\$ 794,158
98					

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
DEFERRED INCOME TAXES

Line Number	Description	Mains	Services	Meters	Total
99	Book Basis - 2027	\$ 17,996,757	\$ 8,335,618	\$ 352,309	\$ 26,684,684
100	Book Depreciation Rates - Year 1	0.77%	1.24%	2.43%	
101	Book Depreciation 2027	\$ 138,575	\$ 103,362	\$ 8,543	\$ 250,480
102					
103	Calculation of Tax Depreciation				
104					
105	Tax Basis - 2023	\$ 16,109,930	\$ 2,753,316	\$ -	\$ 18,863,246
106	Tax Depreciation Rates - Year 1	5.00%	3.75%	3.75%	
107	Tax Depreciation Rates - Year 2	9.50%	7.22%	7.22%	
108	Tax Depreciation Rates - Year 3	8.55%	6.67%	6.67%	
109	Tax Depreciation Rates - Year 4	7.70%	6.18%	6.18%	
110	Tax Depreciation Rates - Year 5	6.93%	5.71%	5.71%	
111	Tax Depreciation 2023	\$ 6,070,222	\$ 813,027	\$ -	\$ 6,883,248
112					
113	Tax Basis - 2024	\$ 13,803,709	\$ 1,574,993	\$ -	\$ 15,378,702
114	Tax Depreciation Rates - Year 1	5.00%	3.75%	3.75%	
115	Tax Depreciation Rates - Year 2	9.50%	7.22%	7.22%	
116	Tax Depreciation Rates - Year 3	8.55%	6.67%	6.67%	
117	Tax Depreciation Rates - Year 4	7.70%	6.18%	6.18%	
118	Tax Depreciation 2024	\$ 4,244,640	\$ 375,100	\$ -	\$ 4,619,741
119					
120	Tax Basis - 2025	\$ 18,577,032	\$ 2,689,842	\$ -	\$ 21,266,874
121	Tax Depreciation Rates - Year 1	5.00%	3.75%	3.75%	
122	Tax Depreciation Rates - Year 2	9.50%	7.22%	7.22%	
123	Tax Depreciation Rates - Year 3	8.55%	6.67%	6.67%	
124	Tax Depreciation 2025	\$ 4,282,006	\$ 474,461	\$ -	\$ 4,756,467
125					
126	Tax Basis - 2026	\$ 25,752,892	\$ 3,237,348	\$ 189,179	\$ 29,179,419
127	Tax Depreciation Rates - Year 1	5.00%	3.75%	3.75%	
128	Tax Depreciation Rates - Year 2	9.50%	7.22%	7.22%	
129	Tax Depreciation 2026	\$ 3,734,169	\$ 355,105	\$ 20,751	\$ 4,110,025
130					
131	Tax Basis - 2027	\$ 19,747,620	\$ 8,154,769	\$ 509,024	\$ 28,411,413
132	Tax Depreciation Rates - Year 1	5.00%	3.75%	3.75%	
133	Tax Depreciation 2027	\$ 987,381	\$ 305,804	\$ 19,088	\$ 1,312,273
134	Tax Rates				
135	Ad Valorem Tax Rate	1.317%			
136	Income Tax Rate	24.950%			
135	State Tax Rate	5.00%			
136	Federal Tax Rate	21.00%			
137	Uncollectible accounts expense	1.00%			
138	PSC Assessment	0.1498%			
139	Gross Up Factor	1.3479			

Note: Ad Valorem Tax Rate calculated from currently pending Kentucky Rate Case No. 2024-00276

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
RATE OF RETURN

Line Number	Description	Percent	Cost	Weighted Cost
1	ST Debt	0.20%	17.14%	0.03%
2	LT Debt	46.30%	4.11%	1.90%
3	Equity	<u>53.50%</u>	9.65%	<u>5.16%</u>
4		100.0%		7.10%

Note: Rate of Return components are from latest approved Kentucky Rate Case No. 2024-00276

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
O&M SAVINGS

<u>Line Number</u>	<u>Description</u>	<u>Annual Savings</u>	<u>Cumulative Savings</u>
1	Prior Year: 2023	\$ 4,474	\$ 4,474
2			
3	Prior Year: 2024	\$ 4,166	\$ 8,640
4			
5	Prior Year: 2025	\$ 3,617	\$ 12,257
6			
7	Prior Year: 2026	\$ 5,428	\$ 17,686
8			
9	Current Year: 2027	\$ 8,764	\$ 26,449

Exhibit I

Case 2024-00276											
Line Number	Class of Customers	Rate	Total	Total Dollars	Ratio	Volumetric Charge Ratio	Revenue increase by Class	Budgeted Volumes	Budgeted Customer Counts	Customer Charge	Volumetric Charge
1	RESIDENTIAL (Rate G-1)				54.90%		\$ 9,585,274		1,934,219		
2	FIRM BILLS	\$25.00	1,925,523	\$48,138,075						\$ -	
3	Sales: 1-300	2.2951	9,938,593	\$22,810,064		100.00%		9,621,261			0.9963
4	Sales: 301-15000	1.5953	0	\$0		0.00%		0			
5	Sales: Over 15000	1.3175	0	\$0		0.00%		0			
6	CLASS TOTAL (Mcf/month)		9,938,593	70,948,139				9,621,261			
7											
8	NON-RESIDENTIAL (Rate G-1)				26.03%		\$ 4,544,001		246,216		
9	FIRM BILLS	75.00	241,323	\$18,099,225						\$ -	
10	Sales: 1-300	2.2951	5,916,749	\$13,579,531		87.42%		5,956,361			0.6669
11	Sales: 301-15000	1.5953	1,225,452	\$1,954,963		12.58%		1,233,656			0.4635
12	Sales: Over 15000	1.3175	0	\$0		0.00%		0			0.4635
13	CLASS TOTAL (Mcf/month)		7,142,201	33,633,719				7,190,017			
14											
15	INTERRUPTIBLE (G-2)				0.24%		\$ 41,156		91		
16	INT BILLS	685.00	105	\$71,925						\$ -	
17	Sales: 1-15000	1.2956	28,780	\$37,288		16.02%		36,883			0.1788
18	Sales: Over 15000	1.0624	183,935	\$195,413		83.98%		235,721			0.1466
19	CLASS TOTAL (Mcf/month)		212,716	304,626				272,604			
20											
21	TRANSPORTATION (T-3)				8.47%		1,479,376		840		
22	TRANSPORTATION BILLS	685.00	852	\$583,620						\$ -	
23	Interrupt Transport: 1-15000	1.2956	5,207,416	\$6,746,728		65.08%		5,167,570			0.1863
24	Interrupt Transport: Over 15000	1.0624	3,407,070	\$3,619,671		34.92%		3,381,000			0.1527
25	CLASS TOTAL (Mcf/month)		8,614,486	10,950,019				8,548,570			
26											
27	TRANSPORTATION (T-4)				10.37%		1,809,813		1,404		
28	TRANSPORTATION BILLS	685.00	1,415	\$969,380						\$ -	
29	Firm Transport: 1-300	2.2951	406,485	\$932,925		7.51%		413,467			0.3286
30	Firm Transport: 301-15000	1.5953	5,786,780	\$9,231,650		74.29%		5,886,175			0.2284
31	Firm Transport: Over 15000	1.3175	1,716,805	\$2,261,891		18.20%		1,746,294			0.1886
32	CLASS TOTAL (Mcf/month)		7,910,070	13,395,845				8,045,936			
33											
34	Total Revenue			129,232,349	100.00%		\$ 17,459,620	33,678,388.17	2,182,770		
35											
36											
37	KY Revenue Requirement										\$ 17,459,620

**ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORECASTED ACTIVITY
AS OF OCTOBER 2026 THROUGH SEPTEMBER 2027
CUSTOMERS & VOLUMES**

Line Number	Tariff	Description		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<u>Customers</u>																
1	G-1	Residential	Fiscal 2027 Bud	159,296	160,526	161,797	162,776	162,639	163,102	162,544	162,210	161,022	160,094	159,361	158,853	1,934,219
2	G-1	Commercial Firm	Fiscal 2027 Bud	18,251	18,617	18,986	19,268	19,243	19,304	19,335	19,052	18,722	18,481	18,322	18,283	225,864
3	G-1	Public Authority	Fiscal 2027 Bud	1,469	1,467	1,465	1,479	1,470	1,471	1,472	1,466	1,458	1,462	1,446	1,453	17,580
4	G-1	Industrial Firm	Fiscal 2027 Bud	231	231	231	231	231	231	231	231	231	231	231	231	2,772
5																
6	G-2	Commercial Interruptible	Fiscal 2027 Bud	2	3	3	3	3	3	4	2	2	2	2	2	31
7	G-2	Industrial Interruptible	Fiscal 2027 Bud	5	5	5	5	5	5	5	5	5	5	5	5	60
8	G-2	Public Authority Interruptible	Fiscal 2027 Bud	-	-	-	-	-	-	-	-	-	-	-	-	-
9																
10	T-3	Transportation Interruptible	Fiscal 2027 Bud	70	70	70	70	70	70	70	70	70	70	70	70	840
11	T-4	Transportation Firm	Fiscal 2027 Bud	117	117	117	117	117	117	117	117	117	117	117	117	1,404
12				179,441	181,036	182,674	183,948	183,778	184,302	183,778	183,153	181,627	180,462	179,555	179,015	2,182,770
13																
14			<u>Volumes</u>													
15																
16	G-1	Residential	Fiscal 2027 Bud	169,799	607,989	1,415,834	2,000,812	1,999,830	1,550,418	908,217	325,444	194,917	149,264	143,110	155,628	9,621,261
17	G-1	Commercial Firm	Fiscal 2027 Bud	190,038	391,995	741,171	1,048,716	1,094,265	788,869	486,274	224,126	173,647	147,666	148,325	197,882	5,632,972
18	G-1	Public Authority	Fiscal 2027 Bud	28,701	61,699	112,935	159,758	165,873	128,755	78,222	45,509	27,683	22,526	21,575	26,411	879,648
19	G-1	Industrial Firm	Fiscal 2027 Bud	14,372	41,708	98,438	127,119	142,747	97,200	49,776	24,616	30,429	14,465	18,109	18,418	677,397
20																
21	G-2	Commercial Interruptible	Fiscal 2027 Bud	37	598	1,243	2,081	1,970	1,592	990	20	21	9	0	1	8,562
22	G-2	Industrial Interruptible	Fiscal 2027 Bud	18,009	17,809	14,522	40,890	36,300	25,083	21,586	16,904	18,678	22,324	15,435	16,502	264,042
23	G-2	Public Authority Interruptible	Fiscal 2027 Bud	-	-	-	-	-	-	-	-	-	-	-	-	-
24																
25	T-3	Transportation Interruptible	Fiscal 2027 Bud	650,476	725,232	751,922	770,475	836,328	759,031	753,967	708,275	724,798	676,365	610,997	580,704	8,548,570
26	T-4	Transportation Firm	Fiscal 2027 Bud	576,561	636,153	697,923	809,274	953,206	797,074	723,293	614,690	596,098	567,134	519,640	554,890	8,045,936
27				1,647,992	2,483,183	3,833,988	4,959,125	5,230,518	4,148,022	3,022,325	1,959,584	1,766,271	1,599,754	1,477,192	1,550,436	33,678,388

**ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY**

2023 PROJECT DETAILS

Projects	Project Description	No. of services	Installation			Cost of Removal			Retirements		
			Main	Services	Meters	Main	Services	Meters	Main	Services	Meters
PRP.2636.N Cherry St Greenville	Replace 146' of 2" Mill Wrap Bare Joint, 5212' of 2" Bare Stl, 778' of Fusion Bond Epoxy, 88' of 2" Unknown coating, 736' of 2" Mill Wrap 407' of 3" Bare, 200' of 2" Epoxy, 15' of 2" PE, 498' of 4" Bare Stl, Install 8,080' of 2" HDPE 130 services.	130	722,565			\$38,030					
	Contractor			419,900			22,100				
	Material			52,000	19,893						
	Overhead			103,960	4,382		4,869				
PRP.2636.W Campbell St	Replace 299' of 2" Steel unknown coating, 57' of 1" Bare Steel, 648' of 4" Epoxy, 135' of 4" unknown coating, 50' of 3" Mill Wrap, 2,770' of 4" Bare Steel, 245' of Mill Wrap Bare joint, 554' of 2" painted, 211' of 6" Mill Wrap, 550' of 4" Mill Wrap, 14' of 3" Mill Wrap Bare joint, 312' of 3" Bare Steel, 271' of 2" Epoxy, 486' of 2" Fusion Bond Epoxy, 3' of 2" PE, 103' of 1.25" Bare Steel, 1,224' of 2" Bare Steel, 102' of 6" Mill Wrap Bare joint, 91' of 6" unknown coating. Install 4,244' of 2" and 2,768' of 4" HDPE. 65 services	65	747,261			\$39,330					
	Contractor			209,950			11,050				
	Material			26,000	9,946						
	Overhead			51,980	2,191		2,434				
PRP.2636.Oak St	Replace 201' of 1.25" Steel unknown coating, 427' of 2" Steel unknown coating, 1,405' of 2" Bare Steel, 123' of 4" Mill Wrap, 277' of Mill Wrap, 1,225' of 3" Bare Steel, 197' of 2" Fusion Bond Epoxy, 1,428' of 4" Bare Steel, 31' of 4" PE, Install 3,887' of 2" and 1,428' of 4" HDPE. 62 services	62	570,084			\$30,004					
	Contractor			200,260			10,540				
	Material			24,800	9,487						
	Overhead			49,581	2,090		2,322				
PRP.2636.Maple Dr	Replace 201' of 4" Steel unknown coating, 589' of 3" Bare Steel, 235' of 2" Steel unknown coating, 359' of 3" Painted, 71' of 4" Mill Wrap, 451' of 4" Bare Steel, 101' of 2" PE, Install 1,384' of 2" and 672' of 4" HDPE. 23 services	23	218,909			\$11,522					
	Contractor			74,290			3,910				
	Material			9,200	3,519						
	Overhead			18,393	775		861				
PRP.W Depot St	Replace 125' of 2" Steel unknown coating, 269' of unknown diameter and unknown coating pipe, 276' of 4" Mill Wrap, 204' of 4" Painted, 65' of 2" Epoxy, 604' of 4" Bare, 909' of 2" Bare, Install 1,581' of 2" and 871' of 4" HDPE, 33 services.	33	272,399			\$14,337					
	Contractor			106,590			5,610				
	Material			13,200	5,050						
	Overhead			26,390	1,112		1,236				
PRP.2635.Maple Street	Replace 1268' of 2" Epoxy, 527' of 1.25 Bare Stl., 63' of 3" Epoxy, 218' of 2" N/A Plastic, 108' of 1" Bare Stl., 2491' of 2" Bare Stl., 1684' of 3" Bare Stl., 130' of 1.25 PE, Install 5359' of 2" HDPE 110 services	110	929,700			\$48,932					
	Contractor			355,300			18,700				
	Material			44,000	16,832						
	Overhead			87,966	3,708		4,120				
PRP.2635.E Keigan St	Replace 5,570' of 2" Mill Wrap Bare Joint, 1,044' of 4" Mill Wrap Bare Joint, 201' of 2" Steel unknown coating, 76' of 2" Painted, Install 5,847' of 2" and 1044' of 4" HDPE. 95 services	95	686,640			\$36,139					
	Contractor			306,850			16,150				
	Material			38,000	14,537						
	Overhead			75,970	3,202		3,558				
Adyl.2635.St Charles Replacement	Replace 612' of 1.25" Mill Wrap, 305' of 2" PE, 449' of 2" Adlyl-A and 8,718' of 1.25" Adlyl-A, Install 10,085' of 2" HDPE. 90 Services	90	1,134,333			\$59,702					
	Contractor			290,700			15,300				
	Material			36,000	13,772						
	Overhead			71,972	3,034		3,371				
PRP.2637.Washington St	Replace 219' of 1.25" Fusion Bond Epoxy, 392' of 2" PE, 111' of 2" Steel unknown coating, 411' of 2" Mill Wrap, 611' of 2" Bare Steel, 1,037' of Mill Wrap Bare joint, 4,430' of 4" bare Steel, Install 2,782' of 2" and 4,430' of 4" HDPE. 68 services	68	668,058			\$35,161					
	Contractor			219,640			11,560				
	Material			27,200	10,405						
	Overhead			54,379	2,292		2,547				

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY

2023 PROJECT DETAILS

Projects	Project Description	No. of services	Installation			Cost of Removal			Retirements		
			Main	Services	Meters	Main	Services	Meters	Main	Services	Meters
PRP.2637.Hilldale Dr	Replace 66' of 3" Mill Wrap Bare joint, 216' of 2" PE, 703' of 3" Mill Wrap, 245' of 2" Bare Steel, 3,236' of 2" Mill Wrap Bare joint, 1,334' of 2" Mill Wrap, 40' of 2" Fusion Bond Epoxy, Install 6,116' of 2" HDPE. 80 services	80	501,116			\$26,375					
	Contractor			258,400			13,600				
	Material			32,000	12,242						
	Overhead			63,975	2,697		2,996				
PRP.2637.Sunset Ave	Replace 99' of 2" Steel unknown coating, 20' of 6" Mill Wrap, 100' of 2" Bare Steel, 2,515' of 2" Mill Wrap, 1' of 2" Epoxy, 1' of 3" Epoxy, 3,560' of 6" Mill Wrap Bare joint, 931' of 3" Mill Wrap Bare joint, Install 3,668' of 2" and 3,560' of 6" HDPE. 92 services	92	704,072			\$37,056					
	Contractor			297,160			15,640				
	Material			36,800	14,078						
	Overhead			73,571	3,101		3,445				
PRP.2637.Lone Oak 2	Replace 1,260' of 4" Steel unknown coating, 479' of 2" PE, 238' of 2" Steel unknown coating, 106' of 8" Mill Wrap, 1,928' of 8" Mill Wrap Bare joint, 1,711' of 2" Mill Wrap Bare joint, 171' of 2" Mill Wrap, 73' of Fusion Bond Epoxy, Install 2,672' of 2" , 1,260' of 4" and 2,032' of 8" HDPE 30 services	30	683,341			\$35,965					
	Contractor			96,900			5,100				
	Material			12,000	4,591						
	Overhead			23,991	1,011		1,124				
PRP.2637.North 8th and 11th St	Replace 56' of 2" Steel unknown coating, 1,365' of 2" Mill Wrap Bare joint, 8' of 4" Mill Wrap, 1,465' of 2" Mill Wrap, 314' of 2" Fusion Bond Epoxy, 3,759' of 4" Mill Wrap Bare joint, 513' of 2" PE, 100' of 2" Epoxy, 18' of 4" Epoxy, Install 5,719' of 2" and 1,880' of 4" HDPE. 62 services	62	601,738			\$31,670					
	Contractor			200,260			10,540				
	Material			24,800	9,487						
	Overhead			49,581	2,090		2,322				
PRP.2734.US 31W	Replace 978' of 1.25" Fusion Bond Epoxy, 12' of 2" Fusion Bond Epoxy, 462' of 4" Mill Wrap, 19' of 4" PE, 254' of 2" Epoxy, 108' of 1.25" Epoxy, 1,889' of 4" Bare Steel, 490' of 491' of 2" Mill Wrap, 778' of 2" Bare Steel, 30' of 2" PE, with 2,513' of 2" and 1,895' of 4" HDPE. 37 services	37	578,739			\$30,460					
	Contractor			119,510			6,290				
	Material			14,800	5,662						
	Overhead			29,588	1,247		1,386				
PRP.2734.Schweizer Rd	Replace 25,500' of 8" high pressure Bare steel iInstall 25,500' of Fusion Bond Epoxy Steel, project will also include a new Purchase Station , check meter , YZ odorzer, all electronics and a expanded station lot.	20	8,579,348			\$451,545					
	Contractor			64,600			3,400				
	Material			8,000	3,060						
	Overhead			15,994	674		749				
Adyl.2736.Lincoln Ave	Replace 2,599' of 2" Adyl A, 3,407' of 2" PE, 1,002' of 1" Adly A, Install 7,008' of 2" HDPE. 53 Services	53	698,507			\$36,764					
	Contractor			171,190			9,010				
	Material			21,200	8,110						
	Overhead			42,384	1,787		1,985				
Adyl. 2736.Cunningham Ave	Replace 3,573' of 2" Adyl A, 5' of 2" PE, 100' of unknown Plastic, 2,399' of 1" Adyl A 5' od 1" PE, Install 6,100' of 2" HDPE. 80 services	80	475,579			\$25,030					
	Contractor			258,400			13,600				
	Material			32,000	12,242						
	Overhead			63,975	2,697		2,996				
PRP.2738.Covington Ave	Replace 105' of 2" Epoxy, 1,210' of 2" Mill Wrap, 8' of 2" Stl., unknown coating, 2,072' of 4" painted, 1,514' of 2" Painted, 210' of 2" Mill Wrap Bare joint, 303' of 1.25" painted, 63' of 1.25" Fusion Bond Epoxy, 345' of 2" Hot Tar, 892' of Fusion Bond Epoxy, Install 6,722' of 2" HDPE 98 services.	98	672,708			\$35,406					
	Contractor			316,540			16,660				
	Material			39,200	14,996						
	Overhead			78,370	3,304		3,670				
PRP.2737.Logan Ave	Replace 2,719' of 2" Mill Wrap Bare joint, 2,093' of 4" Mill Wrap Bare joint, 279' of 2" Bare Stl., 33' of 2" PE, Install 3,031' of 2" and 2,093' of 4" HDPE HDPE 92 services.	92	656,032			\$34,528					
	Contractor			297,160			15,640				
	Material			36,800	14,078						
	Overhead			73,571	3,101		3,445				

**ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY**

2023 PROJECT DETAILS

Projects	Project Description	No. of services	Installation			Cost of Removal			Retirements		
			Main	Services	Meters	Main	Services	Meters	Main	Services	Meters
PRP.2737.Portman St	Replace 546' of 2" Bare Stl., 5,215' of Mill Wrap Bare Joint, 489' of 2" Stl unknown coating, 1,132' of 2" Mill Wrap, 567' of 2" Mill Wrap Bare Joint, 100' of 2" PE, Install 2,301' of 2" and 3,817' of HDPE, 103 services. Contractor Material Overhead	103	737,557	332,690 41,200 82,368	15,761 3,472	\$38,819	17,510 3,857				
PRP.2737.Locust St	Replace 1,557' of 2" Bare Stl., 141' of 2" Hot Tar, 324' of 2" Mill Wrap, 803' of Fusion Bond Epoxy, 970' of 4" Bare Stl., Install 2,919' of 2" and 851' of 4" HDPE 88 services Contractor Material Overhead	88	436,750	284,240 35,200 70,373	13,466 2,967	\$22,987	14,960 3,296				
PRP.2737.Orchard St	Replace 809' of 2" Unknown coating, 2,252' of 2" Bare Stl., 1,382' of 2" Mill Wrap , 227' of 2" Hot Tar, Install 4,670' of 2" HDPE 98 services Contractor Material Overhead	98	504,607	316,540 39,200 78,370	14,996 3,304	\$26,558	16,660 3,670				
PRP.2738.Mulberry St	Replace 537' of 4" Epoxy, 1,949' of 6" Bare Stl., 151' of 2" Stl. Unknown coating, 67' of 4" Mill Wrap, 1,643' of 2" Bare Stl., 72' of 2" Fusion Bond Epoxy, 602' of Mill Wrap Bare Joint, 384' of 2" Mill Wrap, 508' of 2" Painted, 361' of 2" PE, 159' of 2" Epoxy, Install 4,678' of 2" and 1,754' of 4" HDPE 90 services. Contractor Material Overhead	90	657,106	290,700 36,000 71,972	13,772 3,034	\$34,585	15,300 3,371				
Total specific budgeted projects & bare steel functional			22,437,148	7,526,042	317,255	1,180,903	352,459	-	-	-	-
Non specific bare steel functional				55,223	2,328	-	2,586				
Total budgeted 2023 projects			22,437,148	7,581,265	319,583	1,180,903	355,045	-	3,708,968	2,133,914	126,159
Actual 2023 Project Costs			22,250,567	8,452,980		894,815	276,854		932,978	3,624,933	

**ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY**

2024 PROJECT DETAILS

Projects		Project Description	No. of services	Installation			Cost of Removal			Retirements		
				Main	Services	Meters	Main	Services	Meters	Main	Services	Meters
PRP.2634.Bell Dr		Replace 226' of 4" Steel unknown coating , 428' of 4" Mill Wrap, 1,084' of 2" Mill Wrap, 1,356' of 4" Painted, 918' of 3" Painted with 4,426' of 2" HDPE 59 services	59	450,779			\$23,725					
	Contractor				200,099			10,532				
	Material				37,170	9,028						
	Overhead				53,670	2,042		2,382				
PRP.2634.Hall St		Replace 467' of 1.25" PE, 131' of 2" PE, 183' of 4" Unknown coating, 397' of 1.25" Mill Wrap, 3,034' of 4" Bare Stl., 17' of 4" Epoxy, 728' of 4" Mill Wrap, 238' of 2" Fusion Bond Epoxy, 132' of 4" Painted, 205' of 2" Unknown coating, 1,666' of 6" Bare Stl., 1,253' of 2" Mill Wrap, 79' of 4" Fusion Bond Epoxy with 2,823' of 2", 4,041' of 4" and 1,666' of 6" HDPE. 132 Services	132	853,466			\$44,919					
	Contractor				447,678			23,562				
	Material				83,160	20,199						
	Overhead				120,076	4,569		5,330				
PRP.2636.Omega St		Replace 251' of 2" Fusion Bond Epoxy, 17' of 2" Mill Wrap, 14' of 8" HDPE, 2,490' of 6" Mill Wrap Bare Joint with 281' of 2" and 2,490' of 8" HDPE. 51 Services	51	514,192			\$27,063					
	Contractor				172,967			9,104				
	Material				32,130	7,804						
	Overhead				46,393	1,765		2,059				
PRP.2636.E 9th St		Replace 243' of 3" Hot tar, 23' of 3" mill Wrap, 79' of 3" Bare Steel, and 64' of 2" Mill Wrap with 408' of 2" HDPE. 2 Services	2	225,420			\$11,864					
	Contractor				6,783			357				
	Material				1,260	306						
	Overhead				1,819	69		81				
PRP.2636.Walnut St		Replace 466' of 2" Bare Steel,188' of 6" Hot Tar, and 570' of 2" Hot Tar, 442' of 4" Epoxy, 26' of 6" Epoxy with 2324' of 2" HDPE. 16 Services	16	319,153			\$16,798					
	Contractor				54,264			2,856				
	Material				10,080	2,448						
	Overhead				14,555	554		646				
PRP.2636.Davies St		Replace 401' of 2" Painted Steel with 401' of 2" HDPE. 5 Services	5	62,681			\$3,299					
	Contractor				16,958			893				
	Material				3,150	765						
	Overhead				4,548	173		202				
PRP.2636.KY 171		Replace 3,266' of 4" Bare Steel with 3,266' of 4" HPD. 1 service	1	437,455			\$23,024					
	Contractor				3,392			179				
	Material				630	153						
	Overhead				910	35		40				
PRP.2636.KY 1473 Phase 2		Replace 3,926' of 4" Bare Steel with 3,926' of 4" HDPE. 9 Services	9	646,114			\$34,006					
	Contractor				30,524			1,607				
	Material				5,670	1,377						
	Overhead				8,187	312		363				
PRP.2736.Greenville Rd		Replace 3,019' of 6" Bare Stl. With 3,019' of 2" PE 6 services	6	371,536			\$19,555					
	Contractor				20,349			1,071				
	Material				3,780	918						
	Overhead				5,458	208		242				
PRP.2736.Means Ave		Replace 97' of 4" MillWrap Bare Joint, 301' of 4" Painted, 139' of 2" Bare Steel, 1,410' of 4" Bare Steel, with 139' of 2" and 1,808' of 4" HDPE. 35 Services	35	443,141			\$23,323					
	Contractor				118,703			6,248				
	Material				22,050	5,356						
	Overhead				31,838	1,211		1,413				
PRP.2736.E 2nd St		Replace 80' of 2 Bare, 176' of 1.25" Adyl A, 1' of 2" Steel unknown coating, 8' of 2" Epoxy, 1,029' of 4" Bare Steel. 11 Services	11	290,640			\$15,297					
	Contractor				37,307			1,964				
	Material				6,930	1,683						
	Overhead				10,006	381		444				
PRP.2736.Church St		Replace 54' of 2" Epoxy, 889' of 1.50" Bare Stl., 330' of 2" Mill Wrap Bare Joint, 1,765' of 2" Painted Stl., 110' of 1.25" Bare Stl., 99' of 2" Fusion Bond Epoxy, 101' of 2" Stl unknown coating, 1,744' of 2" Bare Stl., with 5,093' of 2" HDPE. 66 services	66	542,901			\$28,574					
	Contractor				223,839			11,781				
	Material				41,580	10,099						
	Overhead				60,038	2,284		2,665				
PRP.2736.Railroad St		Replace 38' of 2" Epoxy, 547' of 1.50" Bare Stl., 433' of 2" Mill Wrap Bare Joint, 2,234' of 2" Bare Stl., 185' of 1.25" Bare Stl., 99' of 2" Stl. Unknown coating, 1,531' of 2" Mill Wrap with 5,066' of 2" HDPE. 38 services	38	499,685			\$26,299					
	Contractor				128,877			6,783				
	Material				23,940	5,815						
	Overhead				34,567	1,315		1,534				
PRP.2637.Hayes Ave		Replace 963' of 2" Mill Wrap, 1,094' of 1.25" Mill Wrap, 5,412' of 2" Mill Wrap Bare Joint, with 7,469' of 2" HDPE. 103 services	103	689,350			\$36,282					
	Contractor				349,325			18,386				
	Material				64,890	15,761						

**ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY**

2024 PROJECT DETAILS

Projects	Project Description	No. of services	Installation		Cost of Removal		Retirements	
			Main	Meters	Main	Meters	Main	Meters
	Overhead			93,695		3,565		4,159
PRP.2637.Bethel St	Replace 354' of 2" Fusion Bond Epoxy, 224' of 2" Stl., unknown coating, 2,946' of 2" Mill Wrap, 3,232' of 2" Mill Wrap Bare Joint with 4,159' of 2" and 1,784' of 4" HDPE. 50 services	50	569,647		\$29,981			
	Contractor			169,575				8,925
	Material			31,500		7,651		
	Overhead			45,483		1,731		2,019
PRP.2637.Cardinal Lane	Replace 259' of 3" Bare Stl., 5,249' of 6" Mill Wrap Bare Joint, 105' of 2" Stl., unknown coating, 1,076' of 2" Mill Wrap Bare Joint, 1,239' of 2" Mill Wrap with 2,679' of 2" and 5,249' of 6" HDPE. 108 services	108	791,176		\$41,641			
	Contractor			366,282				19,278
	Material			68,040		16,526		
	Overhead			98,244		3,738		4,361
PRP.2637.North 8th and 11th St	Replace 56' of 2" Steel unknown coating, 1,365' of 2" Mill Wrap Bare joint, 8' of 4" Mill Wrap, 1,465' of 2" Mill Wrap, 314' of 2" Fusion Bond Epoxy, 3,759' of 4" Mill Wrap Bare joint, 513' of 2" PE, 100' of 2" Epoxy, 18' of 4" Epoxy, with 5,719' of 2" and 1,880' of 4" HDPE. 62 services	62	777,216		\$40,906			
	Contractor			210,273				11,067
	Material			39,060		9,487		
	Overhead			56,399		2,146		2,503
PRP.2734.N Sunrise BG	Replace 2,237' of 2" Bare Stl., 7' of 4" Mill Wrap, 6' of 1.25" PE, 168' of 2" HDPE, 457' of 2" Mill Wrap, 37' of 2" PE, 577' of 3" Bare Stl., with HDPE 48 services.	48	421,563		\$22,188			
	Contractor			162,792				8,568
	Material			30,240		7,345		
	Overhead			43,664		1,661		1,938
PRP.2734.Kenton St BG	Replace 167' of 2" Mill Wrap, 5' of 4" Epoxy, 176' of 1.25" Fusion Bond Epoxy, 1,292' of 4" Bare Stl., with 1,203' of 2" and 437' of 4" HDPE. 45 services	45	305,952		\$16,103			
	Contractor			152,618				8,033
	Material			28,350		6,886		
	Overhead			40,935		1,558		1,817
PRP.2734.Johnson Dr BG	Replace 686' of 2" Bare Stl., 144' of 2" painted, 138' of 4" Painted, 661' of 3" bare Stl., 18' of 4" Epoxy 26 services	26	353,723		\$18,617			
	Contractor			88,179				4,641
	Material			16,380		3,979		
	Overhead			23,651		900		1,050
PRP.2734.Pelham St Franklin	Replace 118' of 2" Bare Stl., 2' of 4" Mill Wrap, 101' of 2" Unknown coating, 280' of 4" Bare Stl., 203' of 2" Mill Wrap, 220' of 2" Painted with 526' of 2" and 280' of 4" HDPE. 9 services	9	195,891		\$10,310			
	Contractor			30,524				1,607
	Material			5,670		1,377		
	Overhead			8,187		312		363
PRP.2734.Hopkinsville St	Replace 63' of 2" Mill Wrap Bare Joint, 18' of 2" Mill Wrap, 237' of 2" Bare Steel, 47' of 3" Mill Wrap with 365' of 2" HDPE. 5 Services	5	86,167		\$4,535			
	Contractor			16,958				893
	Material			3,150		765		
	Overhead			4,548		173		202
PRP.2735.E Main St	Replace 340' of 2" Bare Stl., 38' of 2" HDPE with 378' of 2" HDPE. 5 services	5	136,964		\$7,209			
	Contractor			16,958				893
	Material			3,150		765		
	Overhead			4,548		173		202
PRP.2735.W Union St MUN	Replace 150' of 1.25" Bare Stl., 98' of 1.25" Mill Wrap, 1,453' of 2" Bare Stl., 422' of 2" Mill Wrap with 2,124' of 2" HDPE. 22 services	22	315,122		\$16,585			
	Contractor			74,613				3,927
	Material			13,860		3,366		
	Overhead			20,013		761		888
PRP.2735.Cherry St HC	Replace 465' of 1.25" Mill Wrap, 504' of 2" Bare Stl., 141' of 4" painted with 868' of 2" HDPE. 7 services	7	194,094		\$10,215			
	Contractor			23,741				1,250
	Material			4,410		1,071		
	Overhead			6,368		242		283
PRP.2735.Hogan St PC	Replace 30' of 3/4" PE, 372' of 2" Bare Stl., 134' of 2" Mill Wrap, 116' of 2" Epoxy, 1' of 2" Fusion Bond Epoxy, 391' of 2" Stl. unknown coating with 897' of 2" HDPE 14 services	14	152,651		\$8,034			
	Contractor			47,481				2,499
	Material			8,820		2,142		
	Overhead			12,735		485		565
PRP.2738.Shawnee Dr	Replace 566' of 2" Bare Stl., 117' of 2" painted, 72' of 2" unknown coating, 2,978' of 3" Mill Wrap Bare Joint, 973' of 2" Mill Wrap, 100' of 2" Epoxy with 4,807' of 2" HDPE. 74 services	74	472,711		\$24,880			
	Contractor			250,971				13,209
	Material			46,620		11,323		
	Overhead			67,315		2,561		2,988

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY

2024 PROJECT DETAILS

Projects	Project Description	No. of services	Installation			Cost of Removal			Retirements		
			Main	Services	Meters	Main	Services	Meters	Main	Services	Meters
PRP.2738.W Court St	Replace 53' of 4" Mill Wrap, 105' of 2" painted, 106' of 2" Bare Stl., 116' of 2" Stl., unknown coating, with 379' of 2" HDPE. 5 services	5	203,367			\$10,704					
	Contractor			16,958			893				
	Material			3,150	765						
	Overhead			4,548	173		202				
PRP.2738.E Grundy St	Replace 100' of 2" unknown coating, 320' of 2" Mill Wrap Bare Joint, 196' of 2" Bare Stl., 105' of 2" Fuslon Bond Epoxy, 885' of 2" Mill Wrap, 48' of 2" Hot Tar, 1006' of 2" Painted, 2,335' of 4" Painted, with 5,116' of 2" HDPE, 76 services.	76	592,427			\$31,180					
	Contractor			257,754			13,566				
	Material			47,880	11,630						
	Overhead			69,134	2,631		3,069				
PRP.2738.US 528	Replace 2,175' of 2" Painted, 379' of 2" Mill Wrap, 1,168' of 4" Painted, 898' of 2" Epoxy, 1,181' of 4" Mill Wrap, 171' of 2" Bare Stl., 10' of 2" Stl. Unknown coating, 224' of 2" Hot Tar, 320' of 2" Mill Wrap Bare joint with 5,304' of 2" and 1,220' of 6" HDPE 162 services.	162	1,229,406			\$64,706					
	Contractor			549,423			28,917				
	Material			102,060	24,789						
	Overhead			147,365	5,607		6,541				
PRP.2737.Lancaster to Stanford	Project is for FY 2024 Landrights and Suvey only actual construction to begin FY 2025 a revision will be done for the construction. Replacing approximately 60,500' of 4" bare Steel with 8" FBE Steel.	-	2,009,472			\$105,762					
	Contractor			-			-				
	Material			-	-		-				
	Overhead			-	-		-				
PRP.2737.Portman St	Replace 546' of 2" Bare Stl., 5,215' of Mill Wrap Bare Joint, 489' of 2" Stl unknown coating, 1,132' of 2" Mill Wrap, 567' of 2" Mill Wrap Bare Joint, 100' of 2" PE with 2,301' of 2" and 3,817' of 4" HDPE, 103 services.	103	754,342			\$39,702					
	Contractor			349,325			18,386				
	Material			64,890	15,761						
	Overhead			93,695	3,565		4,159				
PRP.2737.Logan Ave	Replace 2,719' of 2" Mill Wrap Bare joint, 2,093' of 4" Mill Wrap Bare joint, 279' of 2" Bare Stl., 33' of 2" PE with 3,031' of 2" and 2,093' of 4" HDPE. 92 services.	92	657,882			\$34,625					
	Contractor			312,018			16,422				
	Material			57,960	14,078						
	Overhead			83,689	3,184		3,715				
PRP.2737.Locust St	Replace 1,557' of 2" Bare Stl., 141' of 2" Hot Tar, 324' of 2" Mill Wrap, 803' of Fusion Bond Epoxy, 970' of 4" Bare Stl., with 2,919' of 2" and 851' of 4" HDPE 88 services	88	429,638			\$22,613					
	Contractor			298,452			15,708				
	Material			55,440	13,466						
	Overhead			80,050	3,046		3,553				
PRP.2737.W Walnut RR Crossing	Replace 345' of 2" Bare Steel, and 254' of 4" Bare Steel with 599' of 4" HDPE. This will be a Steel Cased Bore. 1 Service	1	298,990			\$15,736					
	Contractor			3,392			179				
	Material			630	153						
	Overhead			910	35		40				
PRP.2737.Alton Rd	Replace 3,981' of 2" Bare Stl., 104' of 2" Stl unknown coating, 1,937' of 4" Bare Stl., 1,599' of 3" Bare Stl., with 5,842' of 2" and 1,779' of 4" HDPE 141 services.	141	788,717			\$41,511					
	Contractor			478,202			25,169				
	Material			88,830	21,576						
	Overhead			128,263	4,880		5,693				
Total specific budgeted projects & bare steel functional			18,083,630	8,269,561	314,661	951,770	367,056				
Non specific bare steel functional				-10,150	16,018	-	(4,005)				
Total budgeted 2024 projects			18,083,630	8,259,410	330,679	951,770	363,051	2,950,291	2,593,895	150,003	
Actual 2024 Project Costs			16,912,354	9,586,696		735,982	266,994	3,268,276	3,539,140		

Note: Aldyl-A projects removed per Final Order in Case No. 2023-00231

**ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY**

2025 PROJECT DETAILS

Projects	Project Description	No. of services	Installation			Cost of Removal			Retirements		
			Main	Services	Meters	Main	Services	Meters	Main	Services	Meters
PRP.2634.Park Ave	Replace, 117' of 4" Fusion Bond Epoxy, 1,849' of 4" Bare Stl., 78' of 2" Unknown coating, 167' of 2" Mill Wrap, 109' of 4" Epoxy, 490' of 4" Mill Wrap, with 247' of 2" and 2,563' of 4" HDPE.	32	454,186			\$23,905					
	Contractor			112,328			5,912				
	Material			20,864	5,625						
	Overhead			29,942	1,264		1,329				
PRP.2636.Buckner St	Replace 1,248' of 2" Painted, 30' of 2" Epoxy, 103' of 4" unknown coating, 1,218' of 2" Mill Wrap, 40' of 4" Fusion Bond Epoxy, 395' of 4" Epoxy, 461' of 2" Unknown coating, 371' of 4" Mill Wrap, 904' of 4" Bare, 1,182' of 4" Painted, with 2,958' of 2" and 2,994' of 4" HDPE.	92	695,000			\$36,579					
	Contractor			322,943			16,997				
	Material			59,984	16,172						
	Overhead			86,082	3,635		3,821				
PRP.2634.Noel Ave	Replace 492' of 4" Bare Stl., 505' of 2" Painted Stl., 283' of 3" Bare Steel, 55' of 1.25" Epoxy, 6' of 2" PE, 78' of 4" Epoxy, 2,169' of 2" Bare Stl., 419' of Fusion Bond Epoxy, 209' of Painted, 244' of 2" Unknown coating, 12' of 3" Epoxy, 15' of 4" PE, 5' of 3/4" PE, 475' of 2" Mill Wrap, 181' of 2" Epoxy, with 3,061' of 2", and 2,088' of 4" HDPE.	53	591,319			\$31,122					
	Contractor			186,043			9,792				
	Material			34,556	9,316						
	Overhead			49,591	2,094		2,201				
PRP.2636.Mill St Utica	Replace 1,915' of bare 2" Steel with 3,463' of 2" HDPE.	10	375,139			\$19,744					
	Contractor			35,103			1,848				
	Material			6,520	1,758						
	Overhead			9,357	395		415				
PRP.2636.Greene St	Replace 382' of 3" Painted Stl., 8' of 4" Painted, 48' of 2" Bare Steel, 818' of 2" Mill Wrap, 136' of 2" Painted Stl., with 1,1,92' of 2" and 8' of 4" HDPE.	8	263,704			\$13,879					
	Contractor			28,082			1,478				
	Material			5,216	1,406						
	Overhead			7,485	316		332				
PRP.Everly Brothers Blvd	Replace 602' of 2" Mill Wrap Bare Joint, with 602' of 2" HDPE	4	109,721			\$5,775					
	Contractor			14,041			739				
	Material			2,608	703						
	Overhead			3,743	158		166				
PRP.2635.E Keigan St	Replace 5,570' of 2" Mill Wrap Bare Joint, 1,044' of 4" Mill Wrap Bare Joint, 201' of 2" Steel unknown coating, 76' of 2" Painted with 7311' of 2" HDPE.	95	748,764			\$39,409					
	Contractor			333,474			17,551				
	Material			61,940	16,699						
	Overhead			88,889	3,754		3,946				
PRP.2635.E Hall St	Replace 2' of 2" PE, 3,849' of 4" Mill Wrap Bare Joint, 212' of 2" Fusion Bond Epoxy, 2,182' of 2" Mill Wrap Bare Joint with 2,394' of 2" and 3,849' of 4" HDPE.	70	610,983			\$32,157					
	Contractor			245,718			12,933				
	Material			45,640	12,305						
	Overhead			65,497	2,766		2,907				
PRP.2635.W Keigan St	Replace 750' of 4" Mill Wrap Bare Joint, 113' of 4" PE, 1,201' of 2" Mill Wrap, 133' of 2" Mill Wrap, 2" Steel unknown Coating 2,256' of 2" Mill Wrap Bare Joint, 199' of 2" Steel unknown coating with 4,444' of 2" and 208' of 4" HDPE.	45	554,372			\$29,177					
	Contractor			157,961			8,314				
	Material			29,340	7,910						
	Overhead			42,105	1,778		1,869				
PRP.2635.W Hall St	Replace 750' of 4" Mill Wrap, 105' of 1.25" steel unknown coating, 5' of .75" Fusion Bond Epoxy, 5' of 4" PE, 4,991' of 2" Mill Wrap Bare joint, 318' of 1" Mill Wrap, 2' of 4" Mill Wrap Bare Joint, 200' of 2" Fusion Bond Epoxy, 111' of 2" PE, 2' of .75" PE with 6,225' of 2" HDPE	45	656,287			\$34,541					
	Contractor			157,961			8,314				
	Material			29,340	7,910						
	Overhead			42,105	1,778		1,869				
PRP.2637.Goodman Dr	Replace 2,661' of 2" Mill Wrap Bare Joint, 60' of 2" PE, 6' of 2" Steel unknown coating, 503' of 2" Mill Wrapp, 988' of 1.25" Mill Wrap, 108' of 1.25" Steel unknown coating with 4,337' of 2" HDPE.	150	526,099			\$27,689					
	Contractor			526,538			27,713				

**ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY**

2025 PROJECT DETAILS

Projects	Project Description	No. of services	Installation			Cost of Removal			Retirements		
			Main	Services	Meters	Main	Services	Meters	Main	Services	Meters
	Material Overhead			97,800 140,351	26,367 5,927			6,230			
PRP.2637.Brown St	Replace 644' of 4" Mill Wrap, 111' of 2" Epoxy, 692' of 4" Bare Steel, 798' of 2" Mill Wrap, 3680' of 4" Mill Wrap Bare Joint with 909' of 2" and 4,016' of 4" HDPE.	42	601,442			\$31,655					
	Contractor Material Overhead			147,431 27,384 39,298				7,760			
					7,383			1,744			
PRP.2637.Minnich Ave	Replace 388' of 2" Fusion Bond Epoxy, 1,984' of 4" Mill Wrap Bare Joint, 3' of 6" Epoxy, 3036' of 6" Mill Wrap bare Joint, 31' of 4" Epoxy, 13' of 2" PE, 483' of 1" Mill Wrap, 372' of 2" Bare Steel, 410' of 1.25 PE with 2,604' of 2" , 1,116' of 4" and 3,035' of 6" HDPE.	67	969,992			\$51,052					
	Contractor Material Overhead			235,187 43,684 62,690				12,378			
					11,777			2,783			
PRP.2637.Maple Ave	Replace 3,199' of 2" Mill Wrap Bare Joint, 236' of 2" PE, 421' of 2" Fusion Bond Epoxy, 101' of 2" Bare Steel, with 3,957' of 2" HDPE	44	678,597			\$35,716					
	Contractor Material Overhead			154,451 28,688 41,170				8,129			
					7,734			1,827			
PRP.2637.Old Mayfield Rd	Replace 3199' of 2" Mill Wrap Bare Joint, 235' 421' 2" Fusion Bond Epoxy, 101' 2" Bare Steel, with 3,957' of 2" HDPE	44	416,121			\$21,901					
	Contractor Material Overhead			154,451 28,688 41,170				8,129			
					7,734			1,827			
PRP.2734.Bluegrass Farms	Replace 1,173' of 2" Bare Steel with 1,149' of 2" HDPE	1	192,181			\$10,115					
	Contractor Material Overhead			3,510 652 936				185			
					176			42			
PRP.2734.Bristow Rd	Replace 277' of 1.25" Bare Stl., 58' of 2" Bare Stl., 438' of 4" Bare Stl., with 335' of 2" and 438' of 4" HDPE.	13	197,686			\$10,405					
	Contractor Material Overhead			45,633 8,476 12,164				2,402			
					2,285			540			
PRP.2734.S Spring St	Replace 24' of 3" Bare Stl., 13' of 1.25" Bare Stl., 72' of 2" Bare Stl., with 522' of 2" HDPE	6	208,094			\$10,952					
	Contractor Material Overhead			21,062 3,912 5,614				1,109			
					1,055			249			
PRP.2734.US 68 Main St	Replace 310' of 2" Mill Wrap, 61' of 2" Bare Steel, 175' of 2" PE with 450' of 2" HDPE (Will be a creek crossing rock bore involved)	3	175,438			\$9,234					
	Contractor Material Overhead			10,531 1,956 2,807				554			
					527			125			
PRP.2738.Sheridan Dr	Replace 86' of 2" Mill Wrap, 255' of 2" Mill Wrap Bare Joint, 193' of 2" Steel unknown coating, 27' of 2" Epoxy, 1,054' of 3" Mill Wrap bare Joint, 25' of 4" Mill Wrap Bare Joint, 259' of 2" Painted, 344' of 2" Fusion Bond Epoxy, 11' of 2" Bare Steel, with 1,254' of 2" and 1,054' of 4" HDPE.	55	393,721			\$20,722					
	Contractor Material Overhead			193,064 35,860 51,462				10,161			
					9,668			2,284			
PRP.2738.Mayes Ave	Replace 507' of 4" Painted pipe, 419' of 2" Mill Wrap Bare Joint, 224' of 2" Hot Tar, 530' of 2" Epoxy, 1,543' of 2" Painted, 231' of 2" Mill Wrap, 472' of 4" Mill Wrap, 171' of 2" Bare Steel, with 2,218' of 2" and 1,879' of 6" HDPE.	62	702,123			\$36,954					
	Contractor Material Overhead			217,636 40,424 58,012				11,455			
					10,898			2,575			
PRP.2738.Hood Ave	Replace 625' of 2" Mill Wrap, 8' of 2" PE, 872' of 6" Fusion Bond Epoxy, 119' of 6" Bare Stl., 77' of 2" Fusion Bond Epoxy, 4' of 2" Painted, 31' of 2" Epoxy, 436' of 2" Bare Stl., with 2,175' of 2" HDPE.	45	337,185			\$17,747					
	Contractor Material Overhead			157,961 29,340 42,105				8,314			
					7,910			1,869			
PRP.2737.Lancaster - Stanford	Replace 36,050' of 4" Painted Steel Main with 31,400' of 8" Fusion Bond Epoxy, 3900' of 8" and 750' of 2" HDPE. Also replace and relocate the Stanford KY Town Border Station.	30	10,143,357			\$533,861					
	Contractor Material Overhead			105,308 19,560 28,070				5,543			
					5,273			1,246			
PRP.2737.Rosemont Ave	Replace 723' of 3" Bare Stl., 813' of 2" Bare Stl., 54' of 2" Epoxy, 2036' of 4" Mill Wrap Bare Joint, 423' of 4" Bare Stl., 1,236' of 2" Adyl A with 2,407' of 2" and 2,388' of 4" HDPE.	95	699,350			\$36,808					
	Contractor Material Overhead			333,474 61,940 88,889				17,551			
					16,699			3,946			
PRP.2737.Dogwood Dr	Replace 26' of 4" Mill Wrap, 679' of 2" Mill Wrap, 465' of 4" Mill Wrap Bare Joint, 926' of 2" Fusion Bond Epoxy, 168' of 1.25" Stl. Unknown coating, 1,020' of 3" Mill Wrap Bare Joint, 1,692' of 2" Mill Wrap Bare Joint, 32' of 2" Stl. Unknown coating with 4,547' of 2" and 460' of 4" HDPE.	70	583,268			\$30,698					
	Contractor Material			245,718 45,640				12,933			
					12,305						

ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY

2025 PROJECT DETAILS

Projects	Project Description	No. of services	Installation			Cost of Removal			Retirements		
			Main	Services	Meters	Main	Services	Meters	Main	Services	Meters
	Overhead			65,497	2,766		2,907				
PRP.2736.Elkton Replacement	Elkton 10" Replacement, land, easement, and survey only, construction to begin in FY26 or FY27	-	4,114,434			\$216,549					
	Contractor			-			-				
	Material			-	-						
	Overhead			-	-		-				
PRP.2737.Ohara Dr	Replace 761' of 2" Bare Stl., 688' of 2" Mill Wrap, 11' of 2" HDPE, 105' of 2" unknown coating, 1,583' of 4" Bare Stl., with 1,927' of 2" and 1,223' of 4" HDPE	43	457,907			\$24,100					
	Contractor			150,941			7,944				
	Material			28,036	7,559						
	Overhead			40,234	1,699		1,786				
Total specific budgeted projects & bare steel functional			26,456,470	6,239,859	263,522	\$1,392,446	276,969				
Non specific bare steel functional			38,903	(22,381)	(945)	2,048	(993)				
FY25 Filing Amount			26,495,373	6,217,478	262,576	1,394,493	275,976		1,486,321	1,777,795	98,052
Final Order Adjustments			(2,390,721)	(561,013)	(23,693)	(125,827)	(24,902)		(134,113)	(160,413)	(8,847)
Total budgeted 2025 projects			24,104,652	5,656,465	238,884	1,268,666	251,074		1,352,208	1,617,382	89,205
Actual 2025 Project Costs			26,518,522	7,200,083	-	1,185,394	437,307	-	1,160,413	3,810,299	-
			2,413,870	1,543,618	(238,884)	(83,272)	186,233	-	(191,795)	2,192,917	(89,205)

Note: Adjustments made per Final Order in Case No. 2024-00226

**ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY**

2026 PROJECT DETAILS

Projects	Project Description	No. of services	Installation			Cost of Removal			Retirements		
			Main	Services	Meters	Main	Services	Meters	Main	Services	Meters
PRP.2634. Princeton Rd Phase 1	Replace 240' of 2" Bare Steel, 1, 383' of 4" Bare Steel, 1,792' of 4" Painted Steel, 759' of 4" Fusion Bond Epoxy, 209' of 4" Mill Wrap with 752' of 2" and 3,934' of 4" HDPE.	72	718,639			\$14,666					
	Contractor			272,503			5,561				
	Material			49,032	12,977						
	Overhead			65,143	2,629		1,127				
PRP.2634. Princeton Rd Phase 2	Replace 1,228' of 2" Painted Steel, 236' of 2" Mill Wrap, 3,677' of 4" Painted Steel and 178' of 4" Mill Wrap with 2,304' of 2" and 3,855' of 4" HDPE.	56	819,178			\$16,718					
	Contractor			211,947			4,325				
	Material			38,136	10,093						
	Overhead			50,667	2,045		876				
PRP.2634. Sharp Ave	Replace 680' of 2" Bare Steel, 935' of Fusion Bond Epoxy, 1,545' of 6" Bare Steel, 486' of 6" Mill Wrap, 361' of 1.25" PE, 196' of 4" Fusion Bond Epoxy with 2,232' of 2" and 2031' of 6" HDPE.	74	761,610			\$15,543					
	Contractor			280,072			5,716				
	Material			50,394	13,338						
	Overhead			66,952	2,702		1,158				
PRP.2634. Jones St	Replace 886' of 2" Bare Steel, 685' of 2" Mill Wrap, 2,178' of Fusion Bond Epoxy, 34' of 2" Epoxy, 101' of 2" PE, 30' of 1.25" Stl unknown coating.	57	533,440			\$10,887					
	Contractor			215,731			4,403				
	Material			38,817	10,274						
	Overhead			51,571	2,081		892				
PRP.2636. Elm St Cloverport	Replace 188' of 6" Hot Tar, 89' of 2" PE, 415' of 4" PE, 11' of 4" Steel unknown coating, 65' of 4" Epoxy, 132' of 4" Mill Wrap, 26' of 6" Epoxy, with 1,500' of 4" HDPE	5	420,332			\$8,578					
	Contractor			18,924			386				
	Material			3,405	901						
	Overhead			4,524	183		78				
PRP.2635. Hospital Rd	Replace ,5362' of 2" Mill Wrap Bare Joint, 1,065' of 2" Mill Wrap and 106' of 2" Steel unknown coating with 6,533' of 2" HDPE.	89	860,628			\$17,564					
	Contractor			336,844			6,874				
	Material			60,609	16,041						
	Overhead			80,524	3,250		1,393				
PRP.2635. Hamby Rd	Replace 3,850' of 2" Mill Wrap Bare Joint, 297' of 2" Mill Wrap, 99' of 2" Steel unknown coating, 341' of 2" fusion bond epoxy	62	611,274			\$12,475					
	Contractor			234,655			4,789				
	Material			42,222	11,175						
	Overhead			56,095	2,264		970				
PRP.2635. Poplar St	Replace 6,168' of 2" Mill Wrap Bare Joint, 806' of 4" Mill Wrap Bare Joint and 69' of 2" Steel unknown coating with 7,075' of 2" HDPE.	73	869,433			\$17,744					
	Contractor			276,287			5,639				
	Material			49,713	13,158						
	Overhead			66,048	2,666		1,142				
PRP.2637. Atkins St	Replace 250' of 4" Mill Wrap, 10' of 2" PE, 918' of 4" Bare Steel, 2,016' of 2" Mill Wrap bare Joint, 173' of 1.25" Bare Steel 829' of 4" Mill Wrap Bare Joint with 2,200' of 2" and 1,997' of 6" HDPE.	60	739,368			\$15,089					
	Contractor			227,086			4,634				
	Material			40,860	10,814						
	Overhead			54,286	2,191		939				
PRP.2637. Estes Ln.	Replace 1,507' of " Mill Wrap Bare Jpoint, 673' of 6" Fusion Bond Epoxy and 361' of 6" Mill Wrap with 2,541' of 6" HDPE.	37	584,004			\$11,918					
	Contractor			140,036			2,858				
	Material			25,197	6,669						
	Overhead			33,476	1,351		579				
PRP.2637. N 3rd St	Replace 1,961' of 6" Mill Wrap Bare joint and 2' of 6" Bare Steel with 1,963' of 6" HDPE	20	764,617			\$15,604					
	Contractor			75,695			1,545				
	Material			13,620	3,605						
	Overhead			18,095	730		313				
PRP.2637. Alben Barkley	Replace 2,890' of 6" Mill Wrap Bare Joint with 2,890' of 6" HDPE.	31	650,833			\$13,282					
	Contractor			117,328			2,394				
	Material			21,111	5,587						
	Overhead			28,048	1,132		485				
PRP.2734. Louisville Rd	Replace 813' of 3" Bare Steel Main with 813' of 2" HDPE.	4	129,766			\$2,648					
	Contractor			15,139			309				
	Material			2,724	721						
	Overhead			3,619	146		63				
PRP.2734. Hammond Circle BG	Replace 51' of 6" HPD Bare Stl with 100' of 4" HPD Stl., and replace TB # 1	4	795,597			\$16,237					
	Contractor			15,139			309				
	Material			2,724	721						

**ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY**

2026 PROJECT DETAILS

Projects	Project Description	No. of services	Installation			Cost of Removal			Retirements		
			Main	Services	Meters	Main	Services	Meters	Main	Services	Meters
	Overhead			3,619	146			63			
PRP.2737.Somerset St	Replace 636' of 4" Bare Steel, 246' of 1.25" Steel unknown Coating, 315' of 4" Mill Wrap , 663' of 2" Mill Wrap, 2,609' of 2" Mill Wrap Bare Joint, 369' of 3" Mill Wrap Bare Joint, 268' of 4" Mill Wrap Bare Joint with 2,046' of 2" and 1,224' of 4" HDPE.	61	734,836			\$14,997					
	Contractor			230,870			4,712				
	Material			41,541	10,995						
	Overhead			55,191	2,228		955				
PRP.2737.Stanford - Lancaster	Replace approximately 26'000' of 6" Bare Stl with 1,000' of 2" HDPE, 1,600' of 6" HDPE and 120' of 2" FBE Stl, 25,500' of 8" FBE Stl. Also replace 2 ANSI 300 Regulator Stations	76	11,311,231			\$230,841					
	Contractor			287,642			5,870				
	Material			51,756	13,698						
	Overhead			68,762	2,775		1,189				
PRP.2737.Boyden Ct	Replace 2,482' of 2" Bare Steel, 614' of 3" Bare Steel, 615' of 2" PE, 202' of 2" Mill Wrap, 233' of 2" Steel Unknown Coating with 3,839' of 2" HDPE.	80	520,116			\$10,615					
	Contractor			302,781			6,179				
	Material			54,480	14,419						
	Overhead			72,381	2,921		1,252				
PRP.2737.E Broadway St	Replace 203' of 2" Hot Tar, 629' of 2" Steel unknown coating, 1,477' of 3" Bare Steel, 2,124' of 4" Bare Steel, with 832' of 2" and 3,601' of 4" HDPE.	76	703,524			\$14,358					
	Contractor			287,642			5,870				
	Material			51,756	13,698						
	Overhead			68,762	2,775		1,189				
PRP.2739.Waddy Rd	Replace 337' of 2" Fusion Bond Epoxy, 4554' of 2" Hot Tar, 117' of 2" Epoxy, 88' of 2" FBE with 5,097' of 2" HDPE	36	632,880			\$12,916					
	Contractor			136,251			2,781				
	Material			24,516	6,489						
	Overhead			32,571	1,315		563				
PRP.2739.Henry Clay and Lanter	Replace 1,556' of 2" Mill Wrap Bare Joint, 71' of 2" Steel unknown Coating with 1,627' of 2" HDPE	24	339,245			\$6,923					
	Contractor			90,834			1,854				
	Material			16,344	4,326						
	Overhead			21,714	876		376				
PRP.2736.Elkon10inRepl	Project to replace 30,0000' of 10" Bare pipe with 12" HPD. FY26 scope includes replacing Elkon purchase station, Fruit Hill pig launcher, and Fearsville town border	-	20,703,084			\$422,512					
	Contractor			-			-				
	Material			-	-		-				
	Overhead			-	-		-				
Adjust to \$40,000,000 Cap per Staff'DR 1-01			(8,838,500)	(1,111,071)	(47,280)						
Total specific budgeted projects & bare steel functional			44,203,635	5,354,411	216,106	\$902,115	92,610				
Non specific bare steel functional				202,346	20,352		25,619				
Total budgeted 2026 projects			35,365,135	4,445,686	189,179	902,115	118,229	6,024,296	1,518,053	86,408	

**ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY**

2027 PROJECT DETAILS

Projects	Project Description	No. of services	Installation			Cost of Removal			Retirements		
			Main	Services	Meters	Main	Services	Meters	Main	Services	Meters
PRP.2635.W Ramsey St	Replace 1,668' of 2" Mill Wrap Bare Joint , 1,267' of 4" Mill Wrap Bare joint, 1,354' of 2" Steel unknown Coating and 183' of 4" Mill Wrap with 4,471' of 2" HDPE	30	434,655			\$37,796					
	Contractor			110,290			9,590				
	Material			21,120	6,010						
	Overhead			36,138	1,653		2,637				
PRP.2635.Elm St	Replace 463' of 2" Bare Steel, 41' of 2" PE, 719' of 2" Epoxy with 715' of 2" HDPE	12	120,599			\$10,487					
	Contractor			44,116			3,836				
	Material			8,448	2,404						
	Overhead			14,455	661		1,055				
PRP.2636.GE Replacement	Replace 3,000' of 6" Hot Tar HPD with 3,400' of 8" Stl HPD.	1	831,282			\$72,285					
	Contractor			3,676			320				
	Material			704	200						
	Overhead			1,205	55		88				
PRP.2636.Elm St Cloverport	Replace 188' of 6" Hot Tar, 89' of 2" PE, 415' of 4" PE, 11' of 4" Steel unknown coating, 65' of 4" Epoxy, 132' of 4" Mill Wrap, 26' of 6" Epoxy, with 1,500' of 4" HDPE	5	416,910			\$36,253					
	Contractor			18,382			1,598				
	Material			3,520	1,002						
	Overhead			6,023	275		440				
PRP.2636.Maple Street	Replace 126' of 2" Hot Tar, 5' of 6" Bare Steel, 29' of 4" Hot Tar, 41' of 3" Mill Wrap Bare Joint and 221' of 2" Bare Steel, retire 29' of 4" Hot tar, retire 41' of 3" Mill Wrap Bare Joint with 251' of 2" HDPE.	5	224,313			\$19,505					
	Contractor			18,382			1,598				
	Material			3,520	1,002						
	Overhead			6,023	275		440				
PRP.2636.S Main St	Replace 904' of 1.25" Bare Steel main with 1,000' of 2" HDPE.	6	142,644			\$12,404					
	Contractor			22,058			1,918				
	Material			4,224	1,202						
	Overhead			7,228	331		527				
Adyl.2736.Nunn Blvd	Replace 2,923' of 1.25" Adyl A, 15' of 3/4" HDPE, 252' of 1.25" PE, 3,215' of 2" Adly A, 21' of 2" PE with 6427' of 2" HDPE	62	667,568			\$58,049					
	Contractor			227,932			19,820				
	Material			43,648	12,420						
	Overhead			74,684	3,416		5,451				
PRP.2736.Elhton Phase 2	Replace 31,680' of 10" Bare Steel with 12" HPD replacing the Elhton Purchase Station and new Interconnect.	34	12,364,845			\$1,075,204					
	Contractor			124,995			10,869				
	Material			23,936	6,811						
	Overhead			40,956	1,873		2,989				
PRP.2637.Minnich-Pines RR Crossing	Replace 480' of 4" Mill Wrap Bare joint and 362' of 6" Mill Wrap Bare joint with 480' of 4" and 362' of 6" HDPE	2	274,708			\$23,888					
	Contractor			7,353			639				
	Material			1,408	401						
	Overhead			2,409	110		176				
Adyl.2637.Marquess Dr	Replace 3,930' of 1.5" Adyl A, 1,169' of 2" Adyl A, 66' of 3" Adyl A, 3' of 3/4" HDPE and 135' of 2" HDPE with 5,469' of 2" HDPE.	88	595,028			\$51,742					
	Contractor			323,516			28,132				
	Material			61,952	17,629						
	Overhead			106,004	4,848		7,736				
PRP.2638.W Walnut St	Replace 137' of 4" Mill Wrap Bare Joint, 110' of 4" Epoxy ,211' of 4" Unknown Coating, 885' of 3" Bare steel, 180' of 2" Steel unknown Coating and 251' of 2" PE with 545' of 2" and 1400' of 4" HDPE.	18	380,629			\$33,098					
	Contractor			66,174			5,754				
	Material			12,672	3,606						
	Overhead			21,683	992		1,582				
PRP.2737.E Walnut St	Replace 104' of 2" Hot Tar, 198' of 2" Bare Steel, 439' of 2" PE, 3,252' of 4" Bare Steel, 129' of 4" Epoxy, 1,062' of 4" Mill Wrap Bare Joint, with 741' of 2" and 4,443' of 4" HDPE.	61	709,623			\$61,706					
	Contractor			224,256			19,500				
	Material			42,944	12,220						
	Overhead			73,480	3,361		5,363				
PRP.2737.Ohara Dr	Replace 761' of 2" Bare Stl., 688' of 2" Mill Wrap, 11' of 2" HDPE, 105' of 2" unknown coating, 1,583' of 4" Bare Stl., with 1,927' of 2" and 1,223' of 4" HDPE	43	500,747			\$43,543					
	Contractor			158,082			13,746				
	Material			30,272	8,614						
	Overhead			51,797	2,369		3,780				
PRP.2737.S 2nd St	Replace 428' of 2" Hot Tar, 903' of 2" Bare Steel, 387' of 3" Bare Steel, and 2,932' of 4" Bare Steel with 1,720' of 2" HDPE, 3,319' of 4" HDPE.	32	690,800			\$60,070					
	Contractor			117,642			10,230				
	Material			22,528	6,411						

**ATMOS ENERGY CORPORATION
KENTUCKY PIPE REPLACEMENT PROGRAM
SURCHARGE CALCULATION OF FORCASTED ACTIVITY**

2027 PROJECT DETAILS

Projects	Project Description	No. of services	Installation			Cost of Removal			Retirements		
			Main	Services	Meters	Main	Services	Meters	Main	Services	Meters
PRP.2737.Old US 127	Overhead Replace 6971' of 4" Mill Wrap Bare Joint, 2,081' of 4" FBE, with 9052' of 4" HDPE.	40	875,836	38,547	1,763		2,813				
	Contractor			147,053		\$76,160					
	Material			28,160	8,013		12,787				
	Overhead			48,184	2,204		3,516				
PRP.2737.Lausman Ave	Replace 4,100' of 2" Mill Wrap Bare Joint, and 1,991' of 2" Mill Wrap Bare Joint with 4,100' of 2" HDPE and 1,991' of 4" HDPE.	112	684,258			\$59,501					
	Contractor			411,748			35,804				
	Material			78,848	22,437						
	Overhead			134,914	6,170		9,846				
PRP.2737.E Shelby St	Replace 3,483' of 2" Mill Wrap Bare Joint and 1,559' of 4" Mill Wrap Bare Joint with 3,483' of 2" HDPE and 1,559' of 4" HDPE.	81	580,080			\$50,442					
	Contractor			297,782			25,894				
	Material			57,024	16,227						
	Overhead			97,572	4,462		7,121				
PRP.2737.Sycamore St	Replace 4,687' of 2" Mill Wrap Bare Joint and 1,376' of 4" Mill Wrap Bare Joint with 4,687' of 2" HDPE and 1,376' of 4" HDPE.	71	681,595			\$59,269					
	Contractor			261,019			22,697				
	Material			49,984	14,223						
	Overhead			85,526	3,911		6,242				
PRP.2737.Bellview St	Replace 7,245' of 2" Millwrap Bare joint and 462' of 4" Mill Wrap Bare Joint with 5,696' of 2" HDPE and 462' of 4" HDPE.	83	777,125			\$67,576					
	Contractor			305,135			26,533				
	Material			58,432	16,627						
	Overhead			99,981	4,573		7,297				
PRP.2737.Burgin Rd	Replace 9,697' of 2" Mill Wrap Bare Joint with 10,000' of 6" FBE Steel.	31	3,437,230			\$298,890					
	Contractor			113,966			9,910				
	Material			21,824	6,210						
	Overhead			37,342	1,708		2,725				
PRP.2737.Bellows Mill Rd	Replace 599' of 1" Painted Steel, 710' of 2" Painted Steel and 56' of 2" MillWrap Bare Joint with 1,365' of 2" HDPE.	34	274,200			\$23,844					
	Contractor			124,995			10,869				
	Material			23,936	6,811						
	Overhead			40,956	1,873		2,989				
PRP.2739.McCormack Rd (Waddy)	Replace 5,592' of 2" Hot Tar, 472' of 2" Epoxy with 6,065' of 2" HDPE	71	577,861			\$50,249					
	Contractor			261,019			22,697				
	Material			49,984	14,223						
	Overhead			85,526	3,911		6,242				
PRP.Adyl.2637.Longview Dr	Replace 4,292' of 2" Adyl A and 469' of 2" PE with 4,946' of 2" HDPE	60	538,940			\$46,864					
	Contractor			220,579			19,181				
	Material			42,240	12,020						
	Overhead			72,275	3,305		5,275				
PRP.Adyl.2736.Wharton Rd	Replace 134' of 1" Adyl A, 5' of 2" PE, 2,855' of 2" Adyl A, 158' of 4" Mill Wrap with 3152' of 2" HDPE.	31	336,925			\$29,298					
	Contractor			113,966			9,910				
	Material			21,824	6,210						
	Overhead			37,342	1,708		2,725				
PRP.Bare Only Services	Replace bare services where the main has been replaced with updated pipe, but the bare services were left in service.	745									
	Contractor			3,972,578			238,162				
	Material			524,480	149,246						
	Overhead			1,236,691	41,043		65,494				
Total specific budgeted projects & bare steel functional			\$ 27,118,402	\$ 11,391,261	\$ 449,030	\$ 2,358,122	\$ 716,547				
Non specific bare steel functional				(192,732)	59,994	-	301,501				
Total budgeted 2027 projects			\$ 27,118,402	\$ 11,198,529	\$ 509,024	\$ 2,358,122	\$ 1,018,048	\$ 9,121,645	\$ 2,862,911	\$ 156,715	

Exhibit 5

ATMOS ENERGY CORPORATION

(NAME OF UTILITY)

Pipeline Replacement Program Rider**4. Pipe Replacement Rider Rates**

The charges for the respective gas service schedules for the revenue month beginning October 1,2026 per billing period are: (T)

	<u>Monthly Customer Charge</u>		<u>Distribution Charge per Mcf</u>		
Rate G-1 (Residential)	\$0.00	1-300	\$0.9963	per 1000 cubic feet	(I)
		301-15,000	\$0.9963	per 1000 cubic feet	(I)
		Over 15,000	\$0.9963	per 1000 cubic feet	(I)
Rate G-1 (Non-Residential)	\$0.00	1-300	\$0.6669	per 1000 cubic feet	(I)
		301-15,000	\$0.4635	per 1000 cubic feet	(I)
		Over 15,000	\$0.4635	per 1000 cubic feet	(I)
Rate G-2	\$0.00	1-15,000	\$0.1788	per 1000 cubic feet	(I)
		Over 15,000	\$0.1466	per 1000 cubic feet	(I)
Rate T-3	\$0.00	1-15,000	\$0.1863	per 1000 cubic feet	(I)
		Over 15,000	\$0.1527	per 1000 cubic feet	(I)
Rate T-4	\$0.00	1-300	\$0.3286	per 1000 cubic feet	(I)
		301-15,000	\$0.2284	per 1000 cubic feet	(I)
		Over 15,000	\$0.1886	per 1000 cubic feet	(I)

DATE OF ISSUE

July 31, 2026

Month/Date/Year

DATE EFFECTIVE

October 01,2026

Month/Date/Year

Issued by Authority of an Order of the Public Service Commission in
Case No. 2025-00200 dated XXXXX

ISSUED BY

/s/ Mark A. Martin

Signature of Officer

TITLE

Vice President – Rates and Regulatory Affairs

FOR ENTIRE SERVICE AREA

PSC KY. No. 2

~~Fifteenth~~ ~~Sixteenth~~ Revised SHEET No. 39

Cancelling

~~Fourteenth~~ ~~Fifteenth~~ Revised SHEET No. 39

ATMOS ENERGY CORPORATION

(NAME OF UTILITY)

Pipeline Replacement Program Rider

4. Pipe Replacement Rider Rates

The charges for the respective gas service schedules for the revenue month beginning October 1, ~~2025~~ 2026 (T)
per billing period are:

	<u>Monthly Customer Charge</u>		<u>Distribution Charge per Mcf</u>		
Rate G-1 (Residential)	\$0.00	1-300	\$0.9963	\$0.8207	per 1000 cubic feet (I)
		301-15,000	\$0.8207	\$0.8207	per 1000 cubic feet (I)
			\$0.9963		
		Over 15,000	\$0.8207	\$0.8207	per 1000 cubic feet (I)
			\$0.9963		
Rate G-1 (Non-Residential)	\$0.00	1-300	\$0.6669	\$0.5817	per 1000 cubic feet (I)
		301-15,000	\$0.4043	\$0.4043	per 1000 cubic feet (I)
			\$0.4635		
		Over 15,000	\$0.4043	\$0.4043	per 1000 cubic feet (I)
			\$0.4635		
Rate G-2	\$0.00	1-15,000	\$0.1577	\$0.1577	per 1000 cubic feet (I)
			\$0.1863		
		Over 15,000	\$0.1293	\$0.1293	per 1000 cubic feet (I)
			\$0.1466		
Rate T-3	\$0.00	1-15,000	\$0.1682	\$0.1682	per 1000 cubic feet (I)
			\$0.1863		
		Over 15,000	\$0.1379	\$0.1379	per 1000 cubic feet (I)
			\$0.1527		
Rate T-4	\$0.00	1-300	\$0.3286	\$0.2787	per 1000 cubic feet (I)
		301-15,000	\$0.1937	\$0.1937	per 1000 cubic feet (I)
			\$0.2284		
		Over 15,000	\$0.1600	\$0.1600	per 1000 cubic feet (I)
			\$0.1886		

DATE OF ISSUE ~~July 31, 2025~~ July 31, 2026
Month/Date/Year

DATE EFFECTIVE ~~October 01, 2025~~ October 1, 2026
Month/Date/Year

~~Issued by Authority of an Order of the Public Service Commission in
Case No. 2025-00246 dated XXXXX~~

ISSUED BY /s/ Brannon Taylor
Signature of Officer

TITLE Vice President – Rates and Regulatory Affairs