

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

|                                  |   |            |
|----------------------------------|---|------------|
| APPLICATION OF ATMOS ENERGY      | ) |            |
| CORPORATION FOR AN ADJUSTMENT OF | ) | CASE NO.   |
| RATES AND TARIFF MODIFICATIONS   | ) | 2015-00343 |

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION  
TO ATMOS ENERGY CORPORATION

Atmos Energy Corporation ("Atmos") pursuant to 807 KAR 5:001, is to file with the Commission the original and three copies in paper medium and an electronic version of the following information. The information requested herein is due on or before March 4, 2016. Responses to requests for information in paper medium shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Atmos shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which

Atmos fails or refuses to furnish all or part of the requested information, it shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When filing a document containing personal information, Atmos shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the document so that personal information cannot be read.

1. Refer to Atmos's proposed tariff, First Revised Sheet No. 40, which sets out the proposed language change in the Economic Development Rider ("EDR") tariff.

a. Explain in detail the circumstances giving rise to the proposed change for the contract term to be "at least" twice the length of the discount period.

b. Absent the proposed change, describe how Atmos's provision of service to an EDR customer following expiration of the EDR contract would be different from what is now contemplated.

c. Explain how the proposed language change benefits Atmos, the EDR customer, and other customers.

2. Refer to Atmos's proposed tariff, First Revised Sheet Nos. 48 and 55, which set out the proposed changes in Interruptible and Firm Transportation Services' cash-out provisions. Explain in detail the circumstances giving rise to the proposed change in T-3 and T-4 cash-out percentages and the addition of Natural Gas Week indices for the cash-out pricing. The explanation should include example calculations

showing the impact on T-3 and T-4 customers at different levels of positive and negative imbalances.

3. Refer to the notice of publication filed with the Commission on December 14, 2015. Confirm whether *The Paducah Sun* published Atmos's rate notice four times, as indicated in the notice of publication, rather than the required three times, and if that is so, state whether the fourth publication resulted in any additional cost to Atmos and provide the amount of additional cost, if any.

4. Refer to Atmos's application, Filing Requirement ("FR") 16(7)(f).

a. Confirm that the Shelbyville construction project is part of Atmos's Pipe Replacement Program ("PRP").

b. Explain whether the project started in October of 2015 as planned.

5. Refer to Atmos's application, FR\_16(8)(b), Attachment 1, Schedule B.2.F, page 2, lines 57 and 58.

a. Explain whether there are rights-of-way costs applicable to account 37601, Mains – Steel, and account 37602, Mains – Plastic.

b. If the answer to part a. of this request is yes, indicate in what 300 level account(s) the costs are included, and explain whether the rights-of-way costs are being depreciated.

6. Refer to Atmos's application, FR\_16(8)(b), Attachment 1, Schedule B.3.F, page 1, line 9, column K. Explain why the balance of accumulated depreciation and amortization for account 33202, Tributary Lines, is negative.

7. Refer to Atmos's application, FR\_16(8)(b), Attachment 1, Schedule B.3.F, page 3, line 86, column K. Explain why the balance of accumulated depreciation and amortization for account 39705, Miscellaneous Equipment, is negative.

8. Refer to Atmos's application, FR\_16(8)(b), Attachment 1, Schedule B.3.F, page 7, line 198, column K. Explain why the balance of accumulated depreciation for account 39700, Communication Equipment, is negative.

9. Refer to Atmos's application, FR\_16(8)(b), Attachment 1, WP B.4.1F, page 1, lines 4 and 5.

a. Identify and describe the types of materials or supplies included in account 1540, Plant Materials and Operating Supplies, and explain why the balances do not change from month to month.

b. Explain why the monthly balances in account 1630, Stores Expense Undistributed, are negative and do not change from month to month. Also, identify and describe the types of transactions in the monthly balances.

10. Refer to Atmos's application, FR\_16(8)(c), Attachment 1, Schedule C.2.2 B 02, page 1, lines 12–14.

a. Explain why the balance in account 9200, A&G – Administrative & General Salaries, Division 002, is a negative \$27,281,230. Also, identify and describe the types of transactions included in the balances.

b. Identify and describe the types of transactions included in account 9220, A&G – Administrative Expense Transferred – Credit, which has a negative balance of \$82,411,661.

c. The Federal Energy Regulatory Commission Uniform System of Accounts (“USoA”) Prescribed for Natural Gas Companies states that Account 922 “. . . shall be credited with administrative expenses recorded in accounts 920 and 921 which are transferred to construction costs or to non-utility accounts.” Given this description, explain why the amount credited in Account 9220 significantly exceeds the net balance of accounts 9200 and 9210.

11. Refer to Atmos’s application, FR\_16(8)(c), Attachment 1, Schedule C.2.2 F 02, page 1, lines 12–14.

a. Explain why the balance in account 9200, A&G – Administrative & General Salaries, Division 002, is a negative \$19,244,080. Also, identify and describe the types of transactions included in the balances.

b. Identify and describe the types of transactions included in account 9220, A&G – Administrative Expense Transferred – Credit, which has a negative balance of \$94,584,543.

c. Given the description of account 922 in the USoA cited in an earlier request, explain why the amount credited in Account 9220 significantly exceeds the net balance of accounts 9200 and 9210.

12. Refer to Atmos’s application, FR\_16(8)(c), Attachment 1, Schedule C.2.2 F 12, page 1, lines 9–11.

a. Identify and describe the types of transactions included in account 9220, A&G – Administrative Expense Transferred – Credit, Division 012, which has a negative balance of \$52,209,787.

b. Given the description of account 922 in the USoA cited in an earlier request, explain why the amount credited in Account 9220 significantly exceeds the net balance of accounts 9200 and 9210.

13. Refer to Atmos's application, FR\_16(8)(c), Attachment 1, Schedule C.2.2 F 91, page 1, line 27. Explain the levels of the monthly balances in account 9200, A&G – Administrative & General Salaries, and identify and describe the types of transactions that are included in the balances.

14. Refer to Atmos's application, FR\_16(8)(c), Schedule C.2.1 F, page 4.

a. Identify the accounts into which allocations from the Kentucky / Mid-States General Office and the Atmos Shared Services Unit are recorded.

b. Provide the amounts from each centralized services division, as recorded or as will be recorded, in each Atmos-Kentucky account in both the base period and test period.

15. Refer to Attachment 2 to Atmos's response to Commission Staff's Initial Request for Information ("Staff's First Request"), Item 29, which shows expenses, by account and in total, for calendar years 2012, 2013, 2014, and for the base period.

a. Provided an updated version of the attachment which includes the same expense information for calendar year 2015.

b. Provide a trial balance for Atmos-Kentucky operations for calendar year 2015.

16. Refer to the Direct Testimony of Mark A. Martin ("Martin Testimony"), page 12, lines 8–11.

17. a. Although the change to the fixed monthly charges is characterized as “a slight decrease” due to the zeroing out of the Pipeline Replacement Program charge, confirm that that the monthly Base Charge for residential customers as shown on the comparative tariff sheets, Original Sheet No. 8 and First Revised Sheet No. 8, is proposed to increase from \$16.00 to \$18.25.

b. State whether Atmos is aware that a monthly base residential charge of \$18.25 would be the second highest of any Kentucky jurisdictional natural gas utility.

18. Refer to the Martin Testimony, page 17, lines 7–8. Provide the referenced tariff sheets of Texas Gas and Tennessee Gas Pipeline.

19. Refer to the Martin Testimony, pages 18–19.

a. Explain whether Atmos’s request for a Commission study of a Rate Stabilization Mechanism and related cooperative efforts involving Commission Staff is also intended to involve the AG and other interested stakeholders that could be impacted by a change in the Commission’s regulatory framework.

b. Explain how the Commission’s current statutory and regulatory framework permits the type of mechanism that Atmos describes.

c. Explain whether the states listed on lines 2–3 of page 19 have statutory provisions enabling the type of mechanism that Atmos describes.

20. Refer to the Martin Testimony at pages 20–22 where the Wireless Meter Reading (“WMR”) program is discussed.

a. Provide the amount of cost savings from the WMR program included in the base period and test period.

b. Confirm that on an annualized basis, Atmos expects cost savings of \$197,160 per year from the WMR program.

21. Refer to the Direct Testimony of Pace McDonald at page 9 regarding the inclusion of accumulated deferred income tax ("ADIT") as an adjustment to rate base.

a. State whether Atmos used bonus depreciation for federal income tax purposes for fiscal year 2015.

b. State whether Atmos intends to use bonus depreciation for federal income tax purposes for fiscal years 2016 and 2017.

c. State whether bonus depreciation was used in computing its rate base and revenue requirements for the base period and test period in this case.

d. If the response to part c. of this request is no, provide updates to Atmos's rate base and revenue requirement calculations that reflect the impacts of bonus depreciation on ADIT for the base period and test period.

22. Refer to the Direct Testimony of Gregory K. Waller ("Waller Testimony"), page 7, lines 14–23, regarding the development of the test-year gross plant in service.

a. For the three most recent historical fiscal years, 2013, 2014, and 2015, provide side-by-side monthly comparisons of budgeted additions to gross plant and actual additions to gross plant.

b. For the available months of fiscal year 2016, provide a side-by-side monthly comparison of budgeted and actual additions to gross plant. Consider this a continuing request to be updated monthly.

c. The forecasted test year in Atmos's most recent general rate case, Case No. 2013-00148,<sup>1</sup> was the 12 months ended November 30, 2014. The 13-month average of total utility plant included in the net investment rate base approved by the Commission in that proceeding was \$454,377,225. Provide Atmos's actual 13-month average of total utility plant for that period. Include the actual monthly amounts and the calculation of the 13-month average balance in the response.

23. Refer to the Waller Testimony, pages 8–9, concerning the development of the test-year capital investment projection of \$46.07 million. Page 9, line 14, states that the fiscal year 2016 direct capital budget for Kentucky is \$64.03 million, while lines 18–20 of page 9 indicate that for the months of the test year that are beyond the period of the fiscal year 2016 budget, the budgeted amounts were derived by adding 10 percent to the amount in the corresponding month's budget in fiscal year 2016.

a. Recognizing that the test-year capital investment projection is made up of three components, as discussed on page 8, lines 7–12, explain why the fiscal year 2016 amount exceeds the test-year amount by almost 40 percent.

b. The last eight months of the test year are beyond the period of the fiscal year 2016 budget. Explain why the Commission should rely upon an across-the-board 10 percent add-on to the budgeted amounts for the corresponding calendar months contained in fiscal year 2016.

24. Refer to the Waller Testimony, page 15, lines 15–18, concerning Atmos's proposed treatment of its rate case expense for this case.

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<sup>1</sup> Case No. 2013-00148, *Application of Atmos Energy Corporation for an Adjustment of Rates and Tariff Modifications* (Ky. PSC Apr. 22, 2014).

a. Explain whether, as proposed in Case No. 2013-00148, Atmos has amortized its rate case expense for that case over a three-year period. Include in the response the last month of the amortization period and, if applicable, the amount of the amortization expense included in the test period.

b. Regarding the proposed two-year amortization, explain why there is “anticipation of more frequent rate filings in the future.”

25. Refer to the Waller Testimony, pages 26–27, and FR 16(8)(g), Schedule G-2, page 2 of 3, of Atmos’s application. Page 26, line 23, to page 27, line 2, refers to base-period labor expenditures representing a fully staffed level minus a normal level of vacancies and that employee levels are projected to be relatively constant from the base period to the test period. Schedule G-2 reflects, over the five fiscal years from 2010 to 2014, that the average number of employees was 213, while for the base period and test period, the number of employees is projected to be 218, which appears to be full staffing for Atmos.

a. Given its experience in the five fiscal years in the schedule, explain why it is appropriate that Atmos use a headcount of 218 in developing the level of labor costs to be used for purposes of determining its revenue requirement.

b. Provide Atmos’s year-end and average employee levels for its recently completed fiscal year 2015.

c. Based on the employee positions for which Atmos most frequently has vacancies, provide an alternative version of Schedule G-2, page 2 of 3, using a headcount of 213 in both the base period and test period.

26. Refer to the Waller Testimony, pages 28–29, regarding “Division General Office O&M” allocated to Kentucky. Explain why the allocation increases by \$572,000, or more than 10 percent, from the base period to the test period.

27. Refer to the Direct Testimony of Gary L. Smith (“Smith Testimony”).

a. Provide all data from the analysis referenced on page 8, lines 12–14. To the extent that data is in Excel spreadsheet format, provide the spreadsheets with all cells unprotected, and with individual formulae or equations accessible in all cells so the calculations can be followed.

b. Explain the choice of a 10-year average as the basis for normal weather, considering the results shown on Exhibit GLS-8, page 2.

c. Provide the exhibits to the Smith Testimony showing the effect on each, to the extent they are affected, of using a 20-year average as the basis for normal weather.

d. State whether the 10-year, 20-year, 25-year, or 30-year average would have best predicted actual Heating Degree Days (“HDD”) for 2015.

e. Explain the difference between calendar normal HDD and lagged HDD and why lagged HDD are used as shown in Exhibit GLS-4.

28. Refer to the Smith Testimony, page 9, lines 16–20, and to the attachment to Atmos’s response to Staff’s First Request, Item 27, which shows, among other things, average customers by class for the five years 2010 through 2014. The first sentence of the testimony reads, “Based on the net average annual customer growth over the past three years, I forecasted residential customer growth of 400 per year.” The attachment

shows the average numbers of residential customers increasing by roughly 900 per year for the last three calendar years shown, 2012, 2013, and 2014, with averages of 156,159, 157,010, and 157,922, respectively. However, the average shown for the base period is only 153,903, while for the test period it is only 154,258.

a. Explain in detail why the average numbers of customers for the base period and test period do not build upon the averages for the three calendar years.

b. Explain why the forecasted growth in residential customers is 400 based on “the net average annual customer growth over the past three years” when the average customer growth shown in the attachment is approximately 900 per year.

c. Provide the average number of customers by class for calendar year 2015.

29. Refer to the Smith Testimony, pages 14–16.

a. Describe all developments regarding replacement contracts for special contract customers since the filing of the testimony.

b. With regard to the special contracts that are the subject of Case No. 2016-00052,<sup>2</sup> confirm that all of the proposed contracts are replacement contracts as described in the testimony.

c. The Smith Testimony states on page 15, lines 8–11, that two special contract customers will revert to a tariff rate. State to what tariff(s) they will revert.

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<sup>2</sup> Case No. 2016-00052, *The Filing of Seven (7) Industrial Contracts by Atmos Energy Corporation* (Ky. PSC Jan. 29, 2016), opening Order.

d. The Smith Testimony indicates on page 15, lines 17–18, that four special contracts will not be renegotiated. State whether the remaining 11 special contracts are subject to replacement.

30. Refer to the Smith Testimony, page 17, lines 12–14. State what periods of time are used to calculate average HDD as the basis for normal weather in the other jurisdictions in which Atmos operates.

31. Provide the exhibits to the Smith Testimony in Excel spreadsheet format, with all cells unprotected, and with individual formulae or equations accessible in all cells so the calculations can be followed.

32. Refer to the Direct Testimony of James H. Vander Weide PH.D. (“Vander Weide Testimony”), pages 9–15.

a. Describe the specific risks of Atmos Energy with regard to the five elements of business risk as listed at the top of page 11, and indicate how Atmos Kentucky contributes specifically to, or tends to alleviate, those risks.

b. Describe the specific level of Atmos Energy’s financial leverage in comparison to other natural gas distribution companies.

33. Refer to the Vander Weide Testimony, page 25. State why information from Value Line Investment Survey (“Value Line”) was not used in estimating future earnings growth for the comparable group of natural gas utilities in Exhibit JW-1, Schedule 1-1, and provide the Value Line projections.

34. Since the filing of Atmos’s application, Piedmont Natural Gas (“Piedmont”), which is included in the natural gas proxy group, has entered into an agreement to be purchased by Duke Energy.

a. Confirm that Piedmont is now ineligible to be included in the proxy group due to the fourth parameter for inclusion in the group, shown on page 25 of the Vander Weide Testimony, lines 15–16.

b. Provide the impact of removing Piedmont from all affected schedules in Exhibit JWV-1.

35. Provide any other updates required by changes in circumstances of the proxy group companies since the filing of the application.

36. Refer to the Vander Weide Testimony, page 32.

a. Provide current AA- and A-rated utility bond yields.

b. Refer to line 2. Explain why 21 basis points are added to the Value Line Aaa Corporate bond forecast.

c. Refer to line 8. Explain why 12 basis points are added to the Energy Information Administration's ("EIA") AA-utility bond forecast.

d. Refer to lines 18–21. Discuss the current status of interest rates.

37. Refer to the Vander Weide Testimony, page 37, line 20.

a. Explain why 38 basis points are added to Value Line's forecast yield on 10-year Treasury notes.

b. Explain why the 38 basis points, based on the spread between Value Line's 10-year Treasury notes and Value Line's 20-year Treasury bonds, are added to the EIA 10-year Treasury notes instead of adding the spread between the EIA 10-year Treasury notes and 20-year Treasury bonds.

38. Provide a current published yield on 20-year Treasury bonds.

39. Refer to the Vander Weide Testimony, page 41, lines 21–22. Confirm that the advocated Discounted Cash Flow (“DCF”)-based Capital Asset Pricing Model calculation is 10.6 percent using a risk premium of 7.6 percent, and not 10.1 percent using a 7.0 percent risk premium as shown in the equation.

40. Refer to Vander Weide Testimony, Exhibit JWV-1, Schedules 1-1 and 2-1.

a. Provide the individual I/B/E/S forecasts and Value Line Investment Surveys used for earnings growth forecasts in calculating the average “g” for the DCF analysis.

b. Provide a revised Schedule 1-1 for all companies remaining in the comparable group of gas utilities so that it is in the same format and shows all the same information that Schedule 2-1 contains for water utilities. The revised schedule should set out the DCF model results both with and without flotation costs.

c. Provide the market weights used to calculate the Market-weighted Averages in both schedules, and show how they were calculated.

d. Provide the most current earned and approved returns of equity (“ROEs”) for the remaining companies in the proxy groups of gas and water utilities or their subsidiaries, including all Atmos distribution utilities.

e. Provide Schedule 2-1 with no flotation cost adjustments.

41. Refer to the Vander Weide Testimony, Exhibit JWV-1, Schedule 3.

a. Confirm that the Schedule is intended to calculate a natural gas utility equity risk premium instead of an electric utility risk premium, as stated at the top of Schedule 3-1.

b. Refer to Schedule 3-5. Confirm that the DCF for the natural gas proxy group, as adjusted for flotation cost, is 9.49 percent as of August 2015.

42. Refer to the Vander Weide Testimony, page 46. Provide the referenced individual capital structures of the remaining proxy companies, including Atmos.

43. Refer to the Direct Testimony of Paul H. Raab ("Raab Testimony"), Exhibit PHR-2. State whether all balance sheet and income statement accounts in the "customer/demand" cost-of-service study ("COSS") filed in this proceeding have been allocated using the same methodology and allocation factors as used in the COSS filed in Case No. 2013-00148.<sup>3</sup> If not, provide each change and the reasons for the change.

44. Refer to the Raab Testimony, pages 14–15.

a. Refer to page 14, lines 22–23, through page 15, line 1. Mr. Raab states that investments in transmission plant are classified as 50 percent demand-related and 50 percent commodity-related. Explain the rationale for this allocation methodology.

b. Refer to page 15, lines 2–4, which state that the zero-intercept study in this proceeding results in distribution mains being classified as 50 percent customer-related and 50 percent demand-related. In the COSS filed Case No. 2013-00148, the zero-intercept study resulted in a distribution main classification of 85 percent customer-related and 15 percent demand-related. Explain how the two studies had widely varying results.

c. Provide a copy of the zero-intercept study.

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<sup>3</sup> Case No. 2013-00148, *Atmos Energy Corporation* (Ky. PSC Apr. 22, 2014).

45. Refer to the Raab Testimony, Exhibits PHR-2, PHR-3, and PHR-4. Provide a copy of each exhibit in Excel spreadsheet format with all formulae intact and unprotected and with all columns and rows accessible.

46. Refer to the Raab Testimony, Exhibit PHR-2, page 14 of 75, and refer to the application, Exhibit FR\_16(8)(d), Attachment 1, Schedule D.1, page 3 of 4.

a. Account No. 9160, Miscellaneous Sales Expense, is (\$45,796) in Exhibit PHR-2, and the total for Account No. 9160 in Exhibit FR\_16(8)(d) is \$0. Explain this discrepancy.

b. Account No. 9200, Administrative and General Salaries, is (\$1,387,175) in Exhibit PHR-2, and the total for Account No. 9200 in Exhibit FR\_16(8)(d) is \$134,044. Explain this discrepancy.

c. Account No. 9280, Regulatory Commission Expenses, is \$278,594 in Exhibit PHR-2, and the total for Account No. in Exhibit FR\_16(8)(d) is \$11,160. Explain this discrepancy.

d. Account No. 930.2, Miscellaneous General Expenses is (\$23,670) in Exhibit PHR-2, and the total for Account No. 9302 in Exhibit FR\_16(8)(d) is \$30,750. Explain this discrepancy.

e. Account No. 9310, Rents, is (\$10,350) in Exhibit PHR-2, and the total for Account No. 9310 in Exhibit FR\_16(8)(d) is \$12,399. Explain this discrepancy.

47. Refer to the Raab Testimony, Exhibit PHR-2, page 16 of 75, line 117. Explain the entry "AR 15 general plant amortization + Acg. Adj." of \$609,648.

48. Refer to the Raab Testimony, Exhibit PHR-2, page 48 of 75. Explain why the customer portion of Measuring and Regulating Station Exp.-Ind. was allocated based on Non-Residential Bills.

49. Refer to the Raab Testimony, Exhibit PHR-2, page 72 of 75. Explain why the Other Revenue categories of Forfeited Discounts and Misc. Service Revenues are allocated based on Total Rate Schedule Revenues rather than directly assigned.

50. Refer to the Raab Testimony, Exhibit PHR-2, page 75 of 75. Explain where Allocation Factor 16.0, GUD 9400 was used in the COSS and how it was developed.

51. Refer to the Direct Testimony of Dane A. Watson ("Watson Testimony") at page 3, lines 2–5, regarding Mr. Watson's testimony in Atmos's last rate case, Case No. 2013-00148.

a. Explain whether the depreciation study performed by Mr. Watson for this case reflects the use of the same methodologies included in the depreciation study performed by Mr. Watson for Atmos in Case No. 2013-00148. If there have been any changes, identify them and describe their impact on the current study.

b. In Case No. 2013-00148, Mr. Watson recommended a change in Atmos's depreciation rates using data as of September 30, 2012, which resulted in an increase in annual depreciation expense of roughly \$1.1 million. Based on data as of September 30, 2014, changes to depreciation rates are recommended in the Watson Testimony that will decrease Atmos's annual depreciation expense by roughly \$1.6 million. Identify and describe the primary factors which cause changes in depreciation rates resulting in changes of this magnitude to Atmos's annual depreciation expense.

c. Exhibit DAW-2 to the Watson Testimony, Appendix A, indicates a decrease in annual depreciation expense for Account 38000, Services, of \$1,170,433, based on changing the annual accrual rate from 4.61 percent to 3.47 percent. Explain in detail why the rate for this one account is being reduced by approximately 25 percent.

52. Refer to the attachment to Atmos's response to the Staff's First Request, Item 13.

a. For the applicable fiscal years, confirm whether the amounts shown for Annual Actual Cost and Annual Original Budget include construction under Atmos's Commission-approved PRP.

b. If the answer to part a. of this request is yes, provide two versions of the attachment: one which includes amounts for PRP construction and one which includes amount for only non-PRP construction.

53. Refer to the attachment to Atmos's response to Staff's First Request, Item 48, which shows Atmos's uncollectible accounts expense and its percentage provision of uncollectibles to operating revenues in calendar years 2012, 2013, and 2014. Provide the same information for calendar year 2015.

54. Provide a schedule which shows the calculation of the proposed increase for each of the following rate categories: Residential (G-1), Firm Commercial (G-1), Firm Industrial (G-1), Firm Public Authority (G-1), Interruptible Commercial (G-2), Interruptible Industrial (G-2), Transportation (T-3), Transportation (T-4), and Special Contracts, or provide the location of such information in the record of this proceeding. The schedule should show revenues at current rates, revenues at proposed rates, the amount of the proposed increase, and the proposed percentage increase for each rate

category. Provide this schedule in Excel spreadsheet format with the formulae intact and unprotected and all rows and columns accessible.

*James W. Gardner for*

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DATED           **FEB 19 2016**          

cc: Parties of Record

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