

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD DR Set No. 5 Informal (86-102)
Question No. 1-90 (5-05 Informal)
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REQUEST:

With reference to Atmos' responses to the Consumer Advocate's First Discovery Requests No. 37 and Minimum Filing Requirement ("MFR") No. 6, please identify and provide a detailed listing with a description of each and every accumulated deferred income tax ("ADIT") liability that Atmos treats as a reduction to rate base. In connection with this request, please provide a detailed analysis of each such item, including without limitation supporting schedules (including excel worksheets) fully describing with specificity and setting out the current balance of such ADIT liability, how that balance was calculated and forecasted and will be amortized (including a description of the basis and rationale for any such forecast and amortization), the general ledger and subledger accounts with respect to each such liability (and referencing if already provided, or providing each such ledger or subledger account to the extent not already provided), as well as the same amount of description, detail, and support for any adjusting or offsetting accounts or amounts.

RESPONSE:

Please refer to ADIT schedules provided with the Company's minimum filing requirements. The following are descriptions of all timing differences resulting in ADIT items included in the Company's proposed rate base:

1. **Directors Deferred Bonus (ACC03)** - Directors deferred bonus is non-qualified deferred compensation accrued during the year and paid subsequent to year end. For financial reporting purposes, these accruals are made throughout the year with a corresponding entry to expense. For tax, these amounts are only deductible when paid during or within 2 ½ months after the tax year end, per IRC §404. As a result, a deferred tax asset is booked for the amount expensed for books but not yet deductible for tax.
2. **MIP/VPP Accrual (ACC04)** - Bonuses under the Management Incentive Plan and Variable Pay Plan are accrued throughout the year and paid subsequent to year end. For financial reporting purposes, these accruals are made throughout the year with a corresponding entry to expense. For tax, these amounts are only deductible when paid during or within 2 ½ months after the tax year end, per IRC §404. As a result, a deferred tax asset is booked for the amount expensed for books but not yet deductible for tax.
3. **Miscellaneous Accrued (ACC06)** - Miscellaneous expenses are accrued for financial statement purposes. Pursuant to §461(h), a liability may be deducted for tax purposes only when all events which have established the fact of liability, amounts can be determined with reasonable accuracy, and economic performance has occurred.

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4. **Self Insurance Adjustment (ACC08)** - The Company self insures itself for certain losses and contingencies. The Company accrues an expense to establish the self-insurance reserves on the general ledger. Once a loss, which is covered by a self-insurance reserve, is realized by the Company, the payment of that loss is made out the accrual which has been established on the general ledger. For tax purposes, pursuant to §461(h), liabilities may only be deducted when all events which establish the fact of the liability have occurred, the amounts can be determined with reasonable accuracy, and economic performance has occurred. A deferred tax asset is booked for those expenses recognized for books but not yet deductible for tax.
5. **SEBP Adjustment (NBP03)** - The Company accrues a liability to meet the future obligations associated with supplemental executive benefits. For book purposes, the accruals are recorded to expense and a liability is established. For tax purposes, supplemental executive benefits are not deductible until paid, pursuant to §409A. A deferred tax asset is booked for those expenses currently recognized for financial reporting purposes but not yet deductible for tax.
6. **Restricted Stock Grant Plan (NBP05)** - Restricted stock units are granted to employees. There is a difference between when the expense associated with the unit grants is recognized for financial reporting purposes versus when the expense is recognized for tax purposes. For financial reporting purposes, the value of the units at the date of grant is amortized over three years starting on the date of grant. For tax purposes, pursuant to IRC §83(h), the expense cannot be recognized until the units vest and stock is awarded. This results in a timing difference and a deferred tax asset for the amortization recognized for financial reporting purposes but not yet deductible for tax.
7. **Workers Comp Insurance Reserve (ACC12)** - For financial reporting purposes, workers compensation insurance expense is accrued throughout the year. Pursuant to §461(h)(2)(C), the liability is not considered incurred until events have occurred which have established the fact of liability, amounts can be determined with reasonable accuracy and economic performance has occurred. A deferred tax asset or liability is recorded for the difference in timing between the deduction of this expense for books and tax purposes.
8. **Rabbi Trust (NBP06)** - Accumulated appreciation, contributions and distributions on Rabbi trust assets are tracked for financial statement purposes. Estimated trust income is booked to the general ledger prior to receipt of the trust statements. A true-up entry is booked once the statement arrives. For tax purposes, an estimate of trust income is not accrued. Only actual trust income is recognized for tax purposes. Book and tax basis are the same for cash contributions and distributions. The Rabbi Trust deferred tax balance equals the

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one month lag between estimated trust income per books and actual trust income per the trust statements.

9. **Restricted Stock MIP (NBP13)** - Employees can choose to convert their Management Incentive Plan bonus to time-lapse restricted stock. When this occurs, the restricted stock granted is amortized over a three year period for financial reporting purposes. For tax, the compensation expense deduction is not allowed until the restricted stock has vested, pursuant to IRC §83(h). This timing difference results in a deferred tax asset equal to the book amortization on the restricted stock not yet deductible for tax;
10. **Director's stock awards (NBP16)** - For financial reporting purposes, the expense for Director's Stock is recorded in the year the stock is granted. Pursuant to IRC §83(h), for tax purposes the expense cannot be recognized until the stock is fully vested. A deferred tax asset is created for the book expense recognized but not yet deductible for tax.
11. **Pension Expense (PEN01)** - The Company accrues a liability to meet the future obligations associated with pension obligations. For book purposes, Pension asset or liability is recorded throughout the year. For tax, pension benefits are only deductible when paid, pursuant to IRC §404. A deferred tax asset or liability is booked for the difference between the expenses recognized on the books and those currently deductible for tax. A deduction is afforded under IRC §404 only as the plan is funded during or within 8 ½ months of year end.
12. **FAS 106 Adjustment (PRB01)** - The Company accrues a liability to meet the future obligations associated with postretirement benefit obligations. For book purposes, the accruals are recorded to expense and a liability is established. For tax, post-retirement benefits are only deductible when paid, pursuant to IRC §404. A deferred tax asset is recorded for the difference between the expenses recognized on the books but not yet deductible for tax.
13. **CWIP (FXA26)** - Many different types of costs go into projects constructed by the Company. For tax purposes, the Internal Revenue Code and related regulations may proscribe a methodology different from the financial books for calculating and capitalizing these same costs. To the extent there are differences between the book methodology and the tax methodology, a difference will arise and be reflected as a deferred tax asset or liability. While a project remains in progress and not completed, any difference between the book capitalization methodology and the tax capitalization methodology will be reflected as a CWIP related deferred tax asset or liability. Items that commonly have differences include:

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Capitalized SSU Overhead - The calculation of the SSU capitalized overhead is different from the book calculation. The Internal Revenue Codes procedures for calculating capitalized overhead result in a lower amount capitalized and more of the overhead expensed currently. This results in decreased taxable income and a lower tax basis in the project under construction and eventually the asset when placed in service.

Capitalized AFUDC - The calculation of capitalized interest is different from the book calculation. The Internal Revenue Codes procedures for calculating capitalized interest result in a lower amount capitalized and more of the interest expensed currently. This results in decreased taxable income and a lower tax basis in the project under construction and eventually the asset when placed in service.

Contributions in Aid of Construction - Depending on the facts and circumstances, contributions received in aid of construction may be recognized as taxable income upon receipt. This results in increased taxable income and a higher tax basis in the project under construction and eventually the asset when placed in service.

Capitalized Depreciation - Depreciation is not capitalized for tax purposes. This results in decreased taxable income and a lower tax basis in the project under construction and eventually the asset when placed in service.

Capitalized Software - For tax purposes, certain types of software costs are eligible to be expensed when incurred. To the extent eligible costs are incurred, they are claimed as a deduction on the tax return and not capitalized. This results in decreased taxable income and a lower tax basis in the project under construction and eventually the asset when placed in service.

14. **RWIP (FXA47)** - Many different types of costs go into projects constructed by the Company, and part of the costs of constructing new projects involves the removal of old mains, compressors, regulators or other equipment. The costs associated with constructing new projects goes into CWIP, while projects costs involved with removal go into RWIP. Differences in methodology between the Internal Revenue Code and the financial books for capitalizing costs to projects in process and not yet completed result in CWIP and RWIP related deferred tax assets or liabilities.
15. **Fixed Asset Cost Adjustment (FXA01)** - The capitalization of costs for assets is treated differently for financial and income tax accounting purposes. Differences may arise from the acquisition of assets either through a stock or asset purchase and reflect the difference in treatment, cost allocation, or basis presentation of

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the acquired assets. Other cost basis differences are the result of differences in methods between book accounting and tax accounting for items such as capitalized interest, contributions in aid of construction, capitalization of overhead and capitalization of repair and maintenance expenses. In addition, tax legislation such as the enactment or extension of bonus depreciation results in cost basis differences.

16. **Depreciation Adjustment (FXA02)** - For federal income tax purposes, the Company depreciates assets using the modified accelerated cost recovery method promulgated by §168 of the Internal Revenue Code ("IRC"). For financial statement purposes, the Company follows a method of depreciation that is acceptable under generally accepted accounting principles ("GAAP"). Use of the modified accelerated cost recovery method for tax purposes results in assets being depreciated faster for income tax accounting than for financial accounting. This difference results in a deferred tax liability early in the life of the assets. This deferred liability reverses as the assets are depreciated.
17. **Section 481(a) Cushion Gas (FXA13)** - For tax purposes, recoverable cushion gas is capitalized as a non-depreciable asset and non-recoverable cushion gas is capitalized and depreciated pursuant to Revenue Ruling 97-54. For book purposes, cushion gas is capitalized and depreciated.
18. **Section 481(a) Line Pack Gas (FXA14)** - For tax purposes, recoverable line pack gas is capitalized as a non-depreciable asset and non-recoverable line pack gas is capitalized and depreciated pursuant to Revenue Ruling 97-54. For book purposes, line pack gas is treated as a component of inventory.
19. **Deferred Gas Costs (GCA01)** - For book purposes, the Company incurs gas costs that are different from the gas costs recognized as a cost of operation. The gas costs recognized as a cost of operation are the estimate cost of gas billed to customers for the period. The difference between the actual gas costs incurred and the amounts recognized as a cost of operation are deferred on the balance sheet until a future period when those differences are recouped or returned to customers through billings. For federal income tax accounting purposes, Atmos claims a cost of good sold deduction for the actual cost of gas (rather than estimated) delivered to customers. Gas costs are deductible under IRC §162 as ordinary and necessary business expenses. In addition, they are properly deductible in the period in which the actual cost of gas delivered to the customer is known. IRC §461 liabilities are recognized when all events have occurred which establish the fact and amount of the liability and economic performance has occurred.

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20. **Over Recoveries of PGA (GCA03)** - For book purposes, the Company recognizes revenue based on the delivery of gas to customers. The Company recognizes as revenue all amounts billed to customers plus an estimated amount of unbilled revenue. If the estimated cost of gas is more than the actual cost of gas sold to customers, the Company has a liability to return the difference to customers in future periods. Conversely, if the estimated cost of gas is less than the actual cost of gas sold to customers, the Company may recoup the difference in future billings. For tax purposes, pursuant to IRC §61(a), as well as Commissioner v. Glenshaw Glass Co, 348 U.S. 426, 431 [57 AFTR 162] (1955), revenue recognized equals those amounts billed to customers which it has no obligation to return
21. **Customer Advances (CAP01)** - For book purposes, advances received from customers for the installation of property plant and equipment are recorded either as a liability if the advance is subject to refund or a reduction in property, plant and equipment if the advance is nonrefundable. For tax purposes, these advances are taxable income when received.
22. **Deferred Expense Projects (DTE09)** - For book purposes, certain ordinary and necessary business expenses are capitalized until it has been determined that such costs may be recovered through rates. For tax purposes, Atmos deducts these costs when paid as ordinary and necessary business expenses under IRC §162.
23. **RAR 91/93 Bond Cost Amortized (DVA05)** - This ADIT item results from an RAR adjustment made at United Cities Gas Company prior to its acquisition by the Company. It is amortized straight line over 15 years as an IRC Sec. 197 intangible.
24. **Dig on Fixed Assets - UCG Storage (DVA18)** - The UCG deferred intercompany gains originated in the United Cities Gas Company (United Cities) prior to its acquisition by Atmos in July, 1997. Prior to being acquired by Atmos, United Cities Gas Company transferred assets with a low basis to a subsidiary, UCG Storage upon its formation in December, 1989. These assets were stepped up to fair market value creating a deferred intercompany gain for the difference between the carryover basis and fair market value. The low basis was carried over from United Cities' acquisition of the Union Gas Company in December, 1989. Gas stored underground in account 1641 was transferred from United Cities Gas to Atmos Energy Corporation. The deferred gain was immediately recognized and is the resulting tax adjustment.

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25. **RAR 86/90 Lease Expense Amortized (DVA26)** - This ADIT item results from an RAR adjustment made at United Cities Gas Company prior to its acquisition by the Company. It is amortized straight line over 15 years as an IRC Sec. 197 intangible.
26. **UNICAP Section 263A Costs (NTE11)** - Rules regarding the capitalization of costs to inventory pursuant to GAAP and regulatory requirements differ from those required by IRC §263A. These differences result in this ADIT item.
27. **Allowance for Doubtful Accounts (ONT02)** - For financial reporting purposes, a reserve for uncollectable accounts is throughout the year. For tax purposes, pursuant to IRC §166, a bad debt may not be deducted until it becomes worthless. The tax adjustment is the difference between the beginning and ending balance sheet reserve account for bad debts.
28. **Clearing Account - Adjustment (ONT03)** - For financial statement purposes, clearing account adjustments are accrued throughout the year. Per §461(h) the liability is not considered incurred for tax purposes until all events have occurred which have established the fact of liability, amounts can be determined with reasonable accuracy and economic performance has occurred.
29. **Charitable Contribution Carryover (ONT04)** - For financial statement purposes, charitable contributions are deducted when paid. For tax purposes, pursuant to §170(b)(2) the total deductions for any taxable year shall not exceed 10 percent of the taxpayer's taxable income. Per §170(d)(2), any contribution made by a corporation in a taxable year in excess of the amount deductible for such year under subsection (b)(2)(A) shall be deductible for each of the 5 succeeding taxable years in order of time. The ADIT item represents the contributions deducted for book purposes and not yet deductible for tax.
30. **Union Gas - Non Compete (ONT21)** - For tax purposes, the value of the Union Gas non-compete agreement is amortized over 15 years as a IRC Sec. 197 intangible asset. For Financial Statement purposes amortization occurs over the useful life of the agreement.
31. **Prepayments (ONT31)** - Prepayments are recorded for financial reporting purposes when made. For tax purposes, the prepayment is deductible when economic performance has occurred, pursuant to IRC Sec. 461(h).
32. **Rate Case Accrual (ONT32)** - For financial statement and regulatory reporting purposes rate case expenses are capitalized when incurred. For tax purposes such expenses are deductible when paid as ordinary and necessary business expenses under IRC Sec. 162.

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33. **WACOG to FIFO Adjustment (ONT52)** - For financial statement reporting purposes, the cost of gas stored underground is valued using the weighted average cost of goods sold (WACOG) method. For tax purposes, the Company is required to value gas stored underground at using the first in first out (FIFO) method. The deferred tax item for the WACOG to FIFO adjustment relates to the difference between the financial reporting and tax reporting methodologies of valuing inventory.
34. **Federal and State Tax Interest (ONT61)** - Federal and state tax interest represents interest owed to or from the IRS and various states as a result of IRS audits and resulting federal and state amended filings. This deferred item will be realized as the underlying federal and state audits are settled.
35. **VA Charitable Contributions (ONT67)** - Pursuant to §170(d)(2), any contribution made by a corporation in a taxable year in excess of the amount deductible for such year under subsection (b)(2)(A) shall be deductible for each of the 5 succeeding taxable years in order of time. This valuation allowance was established to reduce the deferred tax asset related to charitable contributions due to circumstances leading the Company to believe it is more likely than not that the benefit from certain charitable contributions will not be realized.
36. **Reg Asset Benefit Accrual (ONT68)** - For financial statement and regulatory reporting purposes the expense for certain benefit accruals is capitalized when incurred. For tax purposes such expenses are deductible when paid as ordinary and necessary business expenses under IRC Sec. 162.
37. **Regulatory Liability - UCGC 109 (RGL04)** - for book purposes, these liabilities are expensed thru the general ledger account 1823-27725. For tax purposes, pursuant to §461(h), liabilities may only be deducted when all events which establish the fact of the liability have occurred, the amounts can be determined with reasonable accuracy, and economic performance has occurred. A deferred tax asset is booked for those expenses recognized for books but not yet deductible for tax.
38. **Regulatory Liability - UCGC Rate (RGL05)** - Reg Liab UCGC rate are expensed thru the general ledger in account 2540-27339. For tax purposes, pursuant to §461(h), liabilities may only be deducted when all events which establish the fact of the liability have occurred, the amounts can be determined with reasonable accuracy, and economic performance has occurred. A deferred tax asset is booked for those expenses recognized for books but not yet deductible for tax.

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- 39. **FD NOL Credit Carryforward - Utility (TAX02U)** - This deferred tax asset results from net operating loss carryforwards generated by utility operations and available to offset utility taxable income in future periods.

- 40. **ST State Net Operating Loss (TAX04)** - The deferred tax asset for state net operating loss represents the tax effected future benefit of state net operating loss carry forwards and carry backs. The state net operating losses will be utilized in future years to reduce state income tax liability.

- 41. **ST State Bonus Depreciation (TAX05)** - Many states decouple from certain federal accelerated depreciation provisions, such as bonus depreciation. This results in federal and state deductions differing in current periods. The deferred tax asset for state bonus depreciation represents state depreciation deductions in excess of federal depreciation deductions the Company will receive in future periods.

- 42. **FD Fas 115 Adjustment (TAX06)** - The deferred tax liability for FAS 115 Adjustment reflects the deferred taxes recorded on the unrealized gain or loss on investments held in the Rabbi Trust. The deferred tax liability will reverse as the unrealized amounts are recognized.

- 43. **FD Federal Benefit on State Bonus (TAX11)** - This deferred tax liability represents the reduced federal state tax deduction the Company will receive when utilizing the deferred tax asset for state bonus depreciation, described above.

- 44. **FD Federal Benefit on State NOL (TAX12)** - This deferred tax liability represents the reduced federal state tax deduction the Company will receive when utilizing the deferred tax asset for state net operating loss carryforwards, described above.

- 45. **FD AMT Minimum Tax Credit (TAX23)** - The Company has paid federal alternative minimum tax (AMT) in prior periods. This results in a minimum tax credit that can be used to offset regular federal income tax in future periods. The AMT minimum tax credit deferred tax asset represents this credit carryforward.

- 46. **ST Enterprise Zone ITC (TAX39)** - Colorado offers an enterprise zone investment tax credit for qualified investment property used in a qualified enterprise zone. The utilization of these credits is subject to limitation in the current year but may be carried forward 12 years. This deferred tax asset represents the credits the Company has qualified for but has not yet utilized. They will be used to offset tax expense in future periods.

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47. **FD Treasury Lock Adjustment Realized (TAX40)** - The Company enters into interest rate hedges for its debt financings. These hedges are otherwise referred to as Treasury Locks. For book purposes, the gain or loss associated with a "realized" or settled hedge is recorded to Other Comprehensive Income. The tax expense or benefit associated with this gain or loss is also recorded to Other Comprehensive Income and the offsetting debit or credit is recorded to deferred taxes. For book and tax purposes, any realized gain or loss from settled treasury locks are amortized over the life of the instrument to which the treasury lock relates. Therefore, the deferred tax timing difference is established when the hedge is initially settled and OCI recorded. The deferred taxes associated with this timing difference are amortized over the life of the debt to which the hedge relates, just as the book hedging gain or loss is amortized.
48. **FD Treasury Lock Adjustment Unrealized (TAX41)** - Atmos enters into various treasury rate lock agreements to reduce the risk of exposure to variability in expected future cash flows associated with existing assets or liabilities or forecasted transactions. These treasury lock agreements are properly designated as cash flow hedges of anticipated transactions on Atmos' books and records and are therefore subject to GAAP accounting treatment under SFAS 133. SFAS 133 requires that changes in the fair value of derivatives used as cash flow hedges of forecasted transactions are recognized in Other Comprehensive Income until the forecasted transaction occurs, at which time the gain or loss is transferred to current earnings. Likewise, for tax purposes, the timing of gain or loss is matched with the timing of gain or loss from the item being hedged. Changes to fair value recorded in OCI for book purposes results in corresponding deferred tax assets and liabilities. The treasury lock adjustment reflected in ADIT represents the deferred tax asset resulting from these unrealized changes in fair value.

Respondent: Pace McDonald / Jennifer Story

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REQUEST:

With reference to Atmos' responses to the Consumer Advocate's First Discovery Requests No. 37 and MFR No. 6, please provide all calculations (in excel spreadsheet format), assumptions, means of estimation, and analyses related to or in connection with each allocation, for each category and time period separately, between (i) regulated and nonregulated ADIT liabilities on a consolidated basis and for Tennessee for the test year and the attrition period and (ii) net operating losses and net operating loss carryforwards on a consolidated basis and for Tennessee for the test year and the attrition period. Identify each general ledger or subledger account used in and related to each such allocation and all supporting calculations (in excel spreadsheet format), including all assumptions, means of estimation, analysis, and documentation.

RESPONSE:

The Company does not "allocate" ADIT assets or liabilities between regulated and nonregulated. The only regulated entity in the consolidated group is Atmos Energy Corporation. All other legal entities are nonregulated. The Company calculates individual ADIT items for each legal entity within the consolidated group. There are no "allocation" calculations, assumptions or analyses to provide for the regulated and nonregulated ADIT assets and liabilities.

For Atmos Energy Corporation, the sole regulated entity, the Company computes deferred items at a business unit level and where applicable a rate division level. This filing includes the following rate divisions which have an ADIT balance:

- Division 093 - Tennessee
- Division 091 - Mid-States General Office
- Division 012 - SSU Customer
- Division 002 - SSU General

For division 093, the deferred items are computed separately and relate only to items contained within the books and records for that division. There is no allocation of regulated and nonregulated within this division. This division is the Tennessee operations and 100% of the ADIT items are included in this filing. A listing of these ADIT items was provided on the CD copy of the filing in the file "Model_Relied Files\Relied Upens\ADIT TN Projection Oct 2014 to Rates.xlsx".

For division 091, the deferred items are computed separately and relate only to items contained within the books and records for that division. There is no allocation of regulated and nonregulated within this division. This division is the Mid-States general office and 40.68% of the ADIT items are allocated to the Tennessee operations and included in this filing. A listing of these ADIT items was provided on the CD copy of the

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filing in the file "Model_Relied Files\Relied Upens\ADIT TN Projection Oct 2014 to Rates.xlsx". The allocation of the ADIT items to Tennessee is calculated using the Company's cost allocation factors and processes described in the testimony of Jason Schneider and documented in MFR No. 1-57.

For division 012, the deferred items are computed separately and relate only to items contained within the books and records for that division. There is no allocation of regulated and nonregulated within this division. This division is the SSU customer contact centers and 4.41% of the ADIT items are allocated to the Tennessee operations and included in this filing. A listing of these ADIT items was provided on the CD copy of the filing in the file "Model_Relied Files\Relied Upens\ADIT TN Projection Oct 2014 to Rates.xlsx". The allocation of the ADIT items to Tennessee is calculated using the Company's cost allocation factors and processes described in the testimony of Jason Schneider and documented in MFR No. 1-57.

For division 002, the deferred items are computed separately and relate only to the operations and activity for that division. Like the other divisions, there is no allocation of regulated and nonregulated within this division. However this division does contain the ADIT asset related to the consolidated net operating loss carryforward ("NOLC"). The Company does split the NOLC and track separately that portion which is generated by the regulated entity and that portion generated by nonregulated entities. The split of this asset is not an allocation per se but rather a precise calculation which is supported by the Company's tax filing. The regulated NOLC is calculated as the cumulative net income from loss years reported on the proforma tax return for Atmos Energy Corporation, the regulated entity. Likewise, the nonregulated NOLC is calculated as the cumulative net income from loss years reported on the proforma tax returns for the nonregulated entities. The calculation, rationale and support for the split between regulated and nonregulated NOLC was provided in the Company's response to DR No. 1-37.

In this filing, total ADIT from division 002 is first adjusted by removing the nonregulated NOLC. This calculation was provided in the 2015 revenue requirement schedules.xls in WP7-4. The remaining ADIT balance includes only the regulated NOLC and other ADIT items at division 002. A listing of these ADIT items was provided on the CD copy of the filing in the file "Model_Relied Files\Relied Upens\ADIT TN Projection Oct 2014 to Rates.xlsx". An allocation factor of 4.36% is applied to this balance to allocate division 002 to the Tennessee operations and include in this filing. The allocation of the ADIT items to Tennessee is calculated using the Company's cost allocation factors and processes described in the testimony of Jason Schneider and documented in MFR No. 1-57.

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REQUEST:

With reference to Atmos' responses to the Consumer Advocate's First Discovery Requests No. 37 and MFR No. 6, please state and explain fully and with specificity in narrative form the methodology Atmos proposes to adopt with respect to the reduction of rate base by each ADIT liability and the methodology for any adjustments Atmos believes should be made to ADIT liabilities, such as potential adjustments for net operating loss carryforwards ("NOLCs") and for allocations between regulated and nonregulated accounts. In connection therewith, identify each account proposed to be used in connection with or related to such methodology, and all proposed calculations (in excel spreadsheet format), including all assumptions, means of estimation, analysis, and documentation supporting such accounts and methodology.

RESPONSE:

Tennessee direct, Kentucky/Mid-States division and Shared Services accumulated deferred income tax (ADIT) amounts are included in rate base. Each per book amount of ADIT included in the calculation of ADIT is reviewed. ADIT items that did not relate to Tennessee are removed from the calculation. For example, deferred taxes related to Atmos Energy's goodwill has been removed. The ADIT items removed are consistent with prior Company filings in Tennessee. Any new deferred tax items on the Company's books and records have also been treated consistent with prior Company filings in Tennessee.

ADIT liabilities are realized because the Company's tax filings reflect tax deductions in excess of its book deductions, for example accelerated tax depreciation. These excess tax deductions offset the Company's current tax liability which allows the Company to retain cash that would have otherwise been paid to the government. This cash tax savings allowed by the government represents an interest free loan from the government to the Company. The loan is paid back over time as the Company's book deductions exceed its tax deduction. Essentially an ADIT liability represents an obligation to pay this interest free loan back to the government in the future. These interest free loans are therefore appropriately reflected as a reduction to rate base to account for this cost free capital provided to the Company.

In certain situations, those same tax deductions which produced the ADIT liabilities can also produce a tax net operating loss. A tax net operating loss is realized when the Company's tax deductions which produced its ADIT liabilities also exceed its earned income and all tax has been offset. Tax in future periods will be offset by the unused deductions. These unused tax deductions are reflected on the Company's tax returns and books and records as a carryforward of the net operating loss. These carryforwards (NOLC) are used in future periods to offset tax. In effect, a NOLC represents tax deductions that have not yet been used to offset tax. Since those deductions have not

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yet been used offset tax, the government has not yet extended an interest-free loan to the Company. Just as the Company should reduce rate base for cost free capital realized by tax deductions and ADIT liabilities, it follows that the Company's rate base should not be reduced for cost free capital and deductions that it has not yet realized.

The Company's methodology for adjusting rate base for ADIT items begins with the presumption that all of the Company's ADIT liabilities should reduce rate base. In years without an NOLC, there is symmetry in this methodology in that the Company receives a benefit in the form of an interest free loan and its customers receive a corresponding benefit in the form of reduced rate base on which rates are established. However in years for which an NOLC is present, the ADIT liabilities reflected as reductions to rate base include not only the deductions that reduced tax currently but also the excess deductions which produced an NOLC and no benefit to the Company by way of cost free capital. For those years in which an NOLC is present, the Company decreases the amount of ADIT liabilities included as a reduction to rate base by the amount of the NOLC. This has the effect of reducing rate base by only that portion of the ADIT liabilities which have generated cost free capital for the Company. Inclusion of the NOLC as a reduction to ADIT liabilities ensures that the symmetry between the benefit realized by the Company in the form of cost free capital matches the reduction to rate base. To not include the NOLC would result in a reduction to rate base for cost free capital that the Company has not yet realized.

The Company separately calculates its ADIT liabilities and NOLC for its regulated operations. There is not arbitrary allocation to arrive at the split between the regulated and nonregulated items.

ADIT liabilities are tracked separately for the Tennessee rate jurisdiction, the Mid-States general office and the Shared Services business unit. The ADIT liabilities included as a reduction to rate base include all of the ADIT liabilities related to the Tennessee operations and an allocation of the general office and Shared Service business unit ADIT liabilities. The amount allocated from the general office and Shared Services unit is based on the cost allocation factors and processes described in the testimony of Jason Schneider and documented in MFR No. 1-57.

The regulated NOLC is based on the tax filings made by the regulated entity Atmos Energy Corporation. This calculation was provided in 2015 revenue requirement schedules.xls in WP7-4. The amount of regulated NOLC allocated to the Tennessee rate base is based on cost allocation factors and processes described in the testimony of Jason Schneider and documented in MFR No. 1-57.

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Atmos Energy Corporation, Tennessee Division
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The Company's deferred tax assets and liabilities are recorded to FERC accounts 1900, 2820 and 2830.

Respondent: Pace McDonald / Jennifer Story

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD DR Set No. 5
Question No. 1-93 (5-08 Informal)
Page 1 of 1

REQUEST:

With reference to Atmos' responses to the Consumer Advocate's First Discovery Requests No. 37 and MFR No. 6, please state and explain fully each and every basis, rationale, and reason that Atmos believes justifies the reduction of ADIT liabilities by NOLCs on a consolidated basis and in Tennessee and the allocations related to or in connection with ADIT liabilities and NOLCs between regulated and nonregulated accounts on a consolidated basis and in Tennessee. Please separately address the reduction of ADIT liabilities by NOLCs and the allocations related to or in connection with ADIT liabilities and NOLCs between regulated and nonregulated accounts on a consolidated basis and in Tennessee.

RESPONSE:

The Company does not reduce ADIT liabilities by NOLCs on a consolidated basis. The Company also does not allocate ADIT liabilities or NOLCs between regulated or nonregulated operations. Rather, the Company calculates and separately tracks ADIT liabilities and NOLCs for its regulated operations. Only ADIT assets and liabilities for regulated operations are included in the filing. See the Company's responses to CAPD DR Nos. 1-91 (Informal 5-6) and 1-92 (Informal 5-7).

Respondent: Pace McDonald / Jennifer Story

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Atmos Energy Corporation, Tennessee Division
CAPD DR Set No. 5
Question No. 1-94 (5-09 Informal)
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REQUEST:

- (a) With reference to Atmos' responses to the Consumer Advocate's First Discovery Requests No. 37 and MFR No. 6, please provide historical data and pro forma projections of Atmos' ADIT liabilities and NOLCs, on a consolidated basis and separately for Tennessee, for each taxable year in the period beginning January 1, 2009, through the year for which Atmos has made such projection.
- (b) State the year in which Atmos projects that its NOLC for each such taxable year, separately, will expire, or, if Atmos is unable to make such projection, explain fully why such projection cannot be made.
- (c) Please explain fully the methodology by which Atmos applies or would apply NOLCs for each taxable year to taxable income in any taxable year.

RESPONSE:

- a) Please see Attachment 1 for historical ADIT liabilities for Atmos Energy Corporation and the TN divisions for each period since September 30, 2008. Included in this file are historical NOLCs for Atmos Energy Corporation for every period since January 1, 2009.

The Company provided projected ADIT liability balances related to plant through May 2016 for the Tennessee and Shared Services divisions in the CD copy of the filing. Please see the file ?Model_Relied Files\Relied Upens\ADIT TN Projection Oct 2014 to Rates.xlsx?. The Company is not able to project other ADIT liabilities or NOLCs for any standalone division. Also, the Company does not compute ADIT liability projections for the consolidated utility operations.

Atmos Energy files a consolidated tax return, which includes both utility and nonregulated operations. The utility NOLC represents that portion of the consolidated net operating loss resulting from utility operations. Utility operations are all included in one single legal entity, Atmos Energy Corporation. In preparing the consolidated tax return, a separate calculation of taxable income for each legal entity is made. Therefore it is possible to isolate the amount of losses generated by the utility operations by referring to the taxable income of Atmos Energy Corporation.

The Company does not file tax returns or calculate federal taxable income at a Tennessee standalone basis. A taxable income calculation for a single division of Atmos Energy Corporation, such as Tennessee, is not performed in the normal course of preparing the Company's tax returns.

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- b) Each year, the Company provides external auditors with a summarized, high level five year projection of taxable income for consolidated operations, including both regulated and non-regulated legal entities. The purpose of this projection is to determine if valuation allowances for various carryovers, including the NOLC, should be established for financial statement purposes. These projections are not made separately for regulated and non-regulated operations, or for any single division. The underlying, detailed book information that would be required to perform detailed projections of taxable income at a legal entity or division level is not available.

NOLCs can be carried forward 20 years. The high level, consolidated income projections made at September 30, 2014 indicate that the Company's consolidated NOLC will not expire unused.

- c) The Company will apply NOLCs in accordance with Internal Revenue Code § 172. This section requires that a net operating loss for a loss year is first a net operating loss carryback or carryover to the earliest taxable year to which the loss may be carried. Thus, the net operating loss is first a carryback to the earliest taxable year in the applicable carryback period. After all taxable income has been offset in the carryback period, the net operating loss is a carryover to the taxable year immediately succeeding the loss year.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CAPD_1-094_Att1 - ADIT 9 30 08-9 30 14.xlsx, 50 Pages.

Respondent: Pace McDonald / Jennifer Story

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
Total Utility

Adjustment Description	Category	Adj Code	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2010	Fiscal 2010	Fiscal 2010	Fiscal 2010	Fiscal 2010	Fiscal 2010	Fiscal 2010	Fiscal 2010	Fiscal 2010	Fiscal 2010
			9/30/2008	9/30/2009	10/31/2009	11/30/2009	12/31/2009	1/31/2010	2/28/2010	3/31/2010	4/30/2010	5/31/2010	6/30/2010	7/31/2010	8/31/2010
Environmental Activities	ACC	ACC01	(2,408.00)	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00
Ad Valorem Taxes	ACC	ACC02	(1,200,974.00)	(2,040,473.00)	(2,040,473.00)	(2,040,473.00)	183,218.00	183,218.00	183,218.00	(9,564,257.00)	(9,564,257.00)	(9,564,257.00)	(6,891,102.00)	(6,891,102.00)	(6,891,347.00)
Directors Deferred Bonus	ACC	ACC03	251,595.00	252,866.00	252,866.00	252,866.00	252,866.00	252,866.00	252,866.00	252,866.00	252,866.00	252,866.00	252,866.00	252,866.00	296,153.00
MIP/VPP Accrual	ACC	ACC04	2,353,506.00	992,179.00	992,179.00	992,179.00	992,179.00	992,179.00	992,179.00	992,179.00	992,179.00	992,179.00	1,390,752.00	1,390,752.00	1,684,285.00
Accrued Environmental Asset	ACC	ACC05	(22,865.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(6,328.00)
Miscellaneous Accrued	ACC	ACC06	361,057.00	289,373.00	289,373.00	289,373.00	289,373.00	289,373.00	289,373.00	289,373.00	289,373.00	289,373.00	289,373.00	289,373.00	(37,888.00)
Self Insurance - Adjustment	ACC	ACC08	2,176,433.00	1,749,158.00	1,749,158.00	1,749,158.00	1,749,158.00	1,749,158.00	1,749,158.00	1,749,158.00	1,749,158.00	1,749,158.00	1,749,158.00	1,749,158.00	3,232,690.00
Vacation Accrual	ACC	ACC11	89,985.00	95,735.00	95,735.00	95,735.00	95,735.00	95,735.00	95,735.00	95,735.00	95,735.00	95,735.00	95,735.00	95,735.00	(1,096.00)
Worker's Comp Insurance Reserve	ACC	ACC12	2,014,000.00	2,312,018.00	2,312,018.00	2,312,018.00	2,312,018.00	2,312,018.00	2,312,018.00	2,312,018.00	2,312,018.00	2,312,018.00	2,312,018.00	2,312,018.00	2,261,330.00
Accrual - Subtotal			6,020,326.00	3,541,138.00	3,541,138.00	3,541,138.00	5,764,829.00	5,764,829.00	5,764,829.00	(9,982,646.00)	(9,982,646.00)	(9,982,646.00)	(1,006,654.00)	(1,006,654.00)	5,397,778.00
Rabbi Trust - True Up	BEN	NBP01	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00
SEBP Adjustment	BEN	NBP03	27,096,191.00	26,239,415.00	26,239,415.00	26,239,415.00	26,549,428.00	26,549,428.00	26,549,428.00	26,997,970.00	26,997,970.00	26,997,970.00	27,460,097.00	27,460,097.00	28,073,760.00
Rabbi Trust MVG	BEN	NBP04	(207,250.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)
Restricted Stock Grant Plan	BEN	NBP05	9,012,450.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,167,214.00	8,167,214.00	6,678,304.00
Rabbi Trust	BEN	NBP06	(17,507.00)	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00
Excess Capital Loss over Capital Gain	BEN	NBP08	592,965.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00
Restricted Stock - MIP	BEN	NBP13	979,232.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	2,266,071.00	2,266,071.00	3,198,052.00
Director's Stock Awards	BEN	NBP16	1,512,217.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	2,432,802.00
Director's Stock - Temp	BEN	NBP18	-	(329,511.00)	(329,511.00)	(329,511.00)	(329,511.00)	(329,511.00)	(329,511.00)	(329,511.00)	(329,511.00)	(329,511.00)	(329,511.00)	(329,511.00)	(678,829.00)
Pension Expense	BEN	PEN01	(25,776,974.00)	(26,012,025.00)	(26,012,025.00)	(26,012,025.00)	(24,987,850.00)	(24,987,850.00)	(24,987,850.00)	(23,326,587.00)	(23,326,587.00)	(23,326,587.00)	(21,715,325.00)	(21,715,325.00)	(19,570,138.00)
FAS106 Adjustment	BEN	PR001	45,424,987.00	52,995,490.00	52,995,490.00	52,995,490.00	53,799,621.00	53,799,621.00	54,814,080.00	54,814,080.00	54,814,080.00	55,759,716.00	55,759,716.00	55,759,716.00	57,310,108.00
Benefits - Subtotal			59,440,706.00	67,586,013.00	67,586,013.00	67,586,013.00	69,774,332.00	69,774,332.00	69,774,332.00	72,848,594.00	72,848,594.00	72,848,594.00	75,842,521.00	75,842,521.00	79,827,600.00
CWIP	CWIP/RWIP	FXA26	(3,377,589.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(5,727,504.00)	(5,727,504.00)	(13,052,608.00)
RWIP	CWIP/RWIP	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			(3,377,589.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(17,854,114.00)	(5,727,504.00)	(5,727,504.00)	(13,052,608.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(632,014,251.00)	(617,424,027.00)	(617,424,027.00)	(617,424,027.00)	(623,834,819.00)	(623,834,819.00)	(623,834,819.00)	(630,245,610.00)	(630,245,610.00)	(630,245,610.00)	(885,242,420.00)	(885,242,420.00)	(949,277,430.00)
Depreciation Adjustment	FXA	FXA02	164,095,995.00	63,884,365.00	63,884,365.00	63,884,365.00	52,221,941.00	52,221,941.00	52,221,941.00	40,559,516.00	40,559,516.00	40,559,516.00	113,505,739.00	113,505,739.00	97,046,004.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	(2,389.00)	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	7,309,477.00	(14,063,319.00)	(14,063,319.00)	(14,063,319.00)	(14,063,319.00)	(14,063,319.00)	(14,063,319.00)	(14,063,319.00)	(14,063,319.00)	(14,063,319.00)	-	-	78,051.00
Section 481(a) Cushion Gain	FXA	FXA13	571,857.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00
Section 481(a) Line Pack Gain	FXA	FXA14	69,583.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00
IRS Audit Assessment - Cost	FXA	FXA15	1,925,439.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00
IRS Audit Assessment - Accum	FXA	FXA16	(530,005.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)
Repair % Completion Allowance	FXA	FXA41	(1,096,986.00)	(534,059.00)	(534,059.00)	(534,059.00)	(534,059.00)	(534,059.00)	(534,059.00)	(534,059.00)	(534,059.00)	(534,059.00)	(534,059.00)	(534,059.00)	(534,059.00)
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	19,586,316.00
Plant - Subtotal			(459,671,480.00)	(566,153,963.00)	(566,153,963.00)	(566,153,963.00)	(584,227,179.00)	(584,227,179.00)	(584,227,179.00)	(602,300,395.00)	(602,300,395.00)	(602,300,395.00)	(770,287,663.00)	(770,287,663.00)	(831,113,043.00)
Deferred Gas Costs	GCA	GCA01	32,219,706.00	35,597,960.00	35,597,960.00	35,597,960.00	(21,630,636.00)	(21,630,636.00)	(21,630,636.00)	(29,351,095.00)	(29,351,095.00)	(29,351,095.00)	30,615,507.00	30,615,507.00	26,219,162.00
Over Recoveries of PGA	GCA	GCA03	(49,267,412.00)	(51,773,460.00)	(51,773,460.00)	(51,773,460.00)	(44,520,575.00)	(44,520,575.00)	(44,520,575.00)	(13,293,424.00)	(13,293,424.00)	(13,293,424.00)	(42,968,489.00)	(42,968,489.00)	(43,815,925.00)
PGA - Amended Item	GCA	GCA04	11,477,131.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00
Gas Cost Adjustment - Subtotal			(5,570,575.00)	(5,060,398.00)	(5,060,398.00)	(5,060,398.00)	(11,714,837.00)	(11,714,837.00)	(11,714,837.00)	(31,469,418.00)	(31,469,418.00)	(31,469,418.00)	(1,177,880.00)	(1,177,880.00)	(6,421,660.00)
LGS - Goodwill Amortization	GDW	ONT13	(7,531,508.00)	(8,452,639.00)	(8,452,639.00)	(8,452,639.00)	(8,163,434.00)	(8,163,434.00)	(8,163,434.00)	(7,874,230.00)	(7,874,230.00)	(7,874,230.00)	(9,320,251.00)	(9,320,251.00)	(9,609,456.00)
TXU - Goodwill Amortization	GDW	ONT49	(48,982,780.00)	(60,125,649.00)	(60,125,649.00)	(60,125,649.00)	(57,006,044.00)	(57,006,044.00)	(57,006,044.00)	(53,886,421.00)	(53,886,421.00)	(53,886,421.00)	(69,233,638.00)	(69,233,638.00)	(72,268,890.00)
Goodwill - Subtotal			(56,514,288.00)	(68,578,287.00)	(68,578,287.00)	(68,578,287.00)	(65,169,479.00)	(65,169,479.00)	(65,169,479.00)	(61,760,651.00)	(61,760,651.00)	(61,760,651.00)	(78,553,890.00)	(78,553,890.00)	(81,878,346.00)
Customer Advances	ONT	CA001	6,769,375.00	6,255,411.00	6,255,411.00	6,255,411.00	6,255,411.00	6,255,411.00	6,255,411.00	6,255,411.00	6,255,411.00	6,255,411.00	6,255,411.00	6,255,411.00	5,722,002.00
Amortization - LGS Acq. 1810-13523	ONT	DTE01	(182,398.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(39,717.00)
Deferred Expense Projects	ONT	DTE09	1,279,998.00	(2,038,948.00)	(2,038,948.00)	(2,038,948.00)	(2,153,661.00)	(2,153,661.00)	(2,153,661.00)	(2,073,763.00)	(2,073,763.00)	(2,073,763.00)	286,530.00	286,530.00	(748,788.00)
Amortization - LGS Acq. 1810-14155	ONT	DTE12	(1,708,867.00)	(1,636,405.00)	(1,636,405.00)	(1,636,405.00)	(1,636,405.00)	(1,636,405.00)	(1,636,405.00)	(1,636,405.00)	(1,636,405.00)	(1,636,405.00)	(1,631,574.00)	(1,631,574.00)	(1,600,236.00)
Deferred Projects - TXU Acquisition	ONT	DTE14	677,990.00	660,148.00	660,148.00	660,148.00	660,148.00	660,148.00	660,148.00	660,148.00	660,148.00	660,148.00	660,148.00	660,148.00	660,148.00
RAR 91/93 Bond Cost Amortized	ONT	DVA05	17,507.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	19,958.00
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	(37,823.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)
DIG on Fixed Assets	ONT	DVA16	(194,220.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,849.00)	(117,849.00)	(46,606.00)
DIG on Fixed Assets - UCG Storage	ONT	DVA18	(1,219,937.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,							

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
Total Utility

Adjustment Description	Category	Adj Code	Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	Fiscal 2010 9/30/2010
Union Gas - Non Compete	ONT	ONT21	424,291.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00
Monarch - Non Compete	ONT	ONT22	27,866.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	7,399.00
Palmyra - Non Compete	ONT	ONT23	36,791.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	21,494.00
Prepayments	ONT	ONT31	(4,265,721.00)	(4,823,822.00)	(4,823,822.00)	(4,823,822.00)	(4,823,822.00)	(4,823,822.00)	(4,823,822.00)	(4,823,822.00)	(4,823,822.00)	(4,823,822.00)	(4,823,822.00)	(4,823,822.00)	(4,823,822.00)	(4,134,692.00)
Rate Case Accrual	ONT	ONT32	(4,021,094.00)	(1,811,283.00)	(1,811,283.00)	(1,811,283.00)	(1,346,296.00)	(1,346,296.00)	(1,346,296.00)	(756,486.00)	(756,486.00)	(756,486.00)	(590,167.00)	(590,167.00)	(590,167.00)	(1,662,813.00)
Research and Development Expenses	ONT	ONT33	11,709.00	16,811.00	16,811.00	16,811.00	16,811.00	16,811.00	16,811.00	16,811.00	16,811.00	16,811.00	16,811.00	16,811.00	16,811.00	42,170.00
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	48,170.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00
Stock Option Expense	ONT	ONT50	331,520.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00
Prepayments - MVG	ONT	ONT51	(19,109.00)	(9,973.00)	(9,973.00)	(9,973.00)	(9,973.00)	(9,973.00)	(9,973.00)	(9,973.00)	(9,973.00)	(9,973.00)	(9,973.00)	(9,973.00)	(9,973.00)	(3,776.00)
WACOG to FIFO Adjustment	ONT	ONT52	10,613,683.00	3,198,535.00	3,198,535.00	3,198,535.00	6,768,030.00	6,768,030.00	6,768,030.00	14,599,836.00	14,599,836.00	14,599,836.00	(7,221,321.00)	(7,221,321.00)	(7,221,321.00)	(7,210,907.00)
Tax Free Interest - Temp	ONT	ONT58	961,082.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00
Federal & State Tax Interest	ONT	ONT61	(599,138.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)
Prepayments - IRS Audits	ONT	ONT64	779,604.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	27,008.00	-	-	-	(361,324.00)	(361,324.00)	(361,324.00)	(722,648.00)	(722,648.00)	(722,648.00)	-	-	-	96,119.00
Regulatory Asset - LGS Amortization	ONT	RG401	(176,008.00)	(195,014.00)	(195,014.00)	(195,014.00)	(195,014.00)	(195,014.00)	(195,014.00)	(195,014.00)	(195,014.00)	(195,014.00)	(195,014.00)	(195,014.00)	(195,014.00)	(218,653.00)
Regulatory Asset - Mid Tex	ONT	RG403	(391,905.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RG101	730,208.00	710,992.00	710,992.00	710,992.00	710,992.00	710,992.00	710,992.00	710,992.00	710,992.00	710,992.00	710,992.00	710,992.00	710,992.00	145,148.00
Regulatory Liability - Mid-Tex	ONT	RG102	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)
Regulatory Liability - GGC 109	ONT	RG103	52,968.00	39,513.00	39,513.00	39,513.00	39,513.00	39,513.00	39,513.00	39,513.00	39,513.00	39,513.00	39,513.00	39,513.00	39,513.00	28,245.00
Regulatory Liability - UCGC 109	ONT	RG104	(740,171.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(619,204.00)
Regulatory Liability - UCGC Rate	ONT	RG105	867,773.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	651,880.00
Other - Subtotal			15,680,184.00	6,841,310.00	6,841,310.00	6,841,310.00	10,915,820.00	10,915,820.00	10,915,820.00	20,743,257.00	20,743,257.00	20,743,257.00	2,900,280.00	2,900,280.00	2,900,280.00	(700,124.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	(183,148,943.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	224,409,075.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	901,238.00	3,014,263.00	3,014,263.00	3,014,263.00	3,014,263.00	3,014,263.00	3,014,263.00	3,014,263.00	3,014,263.00	3,014,263.00	10,400,754.00	10,400,754.00	10,400,754.00	12,252,983.00
ST-State Bonus Depreciation	TAX	TAX05	3,997,948.00	5,976,315.00	5,976,315.00	5,976,315.00	5,976,315.00	5,976,315.00	5,976,315.00	5,976,315.00	5,976,315.00	5,976,315.00	5,053,447.00	5,053,447.00	5,053,447.00	5,895,063.00
FD-FAS 115 Adjustment	TAX	TAX06	(38,317.00)	(1,444,942.00)	(1,275,252.00)	(1,673,265.00)	(1,835,208.00)	(1,783,563.00)	(2,243,044.00)	(2,396,192.00)	(1,583,275.00)	(1,246,744.00)	(1,246,744.00)	(1,528,434.00)	(2,469,538.00)	(2,469,538.00)
FD-Treasury Lock Adjustment	TAX	TAX08	6,805,942.00	4,403,744.00	4,321,171.00	4,238,598.00	4,156,025.00	4,073,452.00	3,990,879.00	3,908,306.00	3,825,733.00	3,743,161.00	3,660,589.00	3,578,017.00	3,495,445.00	3,211,056.00
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	(1,399,282.00)	(2,091,710.00)	(2,091,710.00)	(2,091,710.00)	(2,091,710.00)	(2,091,710.00)	(2,091,710.00)	(2,091,710.00)	(2,091,710.00)	(2,091,710.00)	(1,768,706.00)	(1,768,706.00)	(1,768,706.00)	(2,063,273.00)
FD-Federal Benefit on State NOL	TAX	TAX12	(815,433.00)	(1,054,992.00)	(1,054,992.00)	(1,054,992.00)	(1,054,992.00)	(1,054,992.00)	(1,054,992.00)	(1,054,992.00)	(1,054,992.00)	(1,054,992.00)	(3,640,264.00)	(3,640,264.00)	(3,640,264.00)	(4,288,543.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	5,344,448.00	5,344,448.00	5,344,448.00	14,396,280.00
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			9,952,096.00	13,437,271.00	13,524,388.00	13,043,802.00	12,799,291.00	12,768,358.00	12,983,389.00	12,143,731.00	11,908,010.00	12,638,355.00	22,438,117.00	22,355,545.00	21,991,283.00	72,828,753.00
Total Accumulated Deferred Income Tax			(434,040,819.00)	(566,241,029.00)	(566,153,912.00)	(566,634,498.00)	(579,711,338.00)	(579,742,271.00)	(579,527,240.00)	(611,631,642.00)	(611,867,363.00)	(611,137,018.00)	(755,572,674.00)	(755,655,246.00)	(756,019,508.00)	(775,112,161.00)
Per Financials:																
A1900-28201			149,372,306.00	166,096,877.00	166,096,877.00	166,096,877.00	166,096,877.00	166,096,877.00	166,096,877.00	166,096,877.00	166,096,877.00	166,096,877.00	193,101,435.00	193,101,435.00	193,101,435.00	213,637,632.00
A1900-28206			21,618,954.00	18,096,173.00	18,096,173.00	18,096,173.00	18,096,173.00	18,096,173.00	18,096,173.00	18,096,173.00	18,096,173.00	18,096,173.00	25,967,968.00	25,967,968.00	25,967,968.00	14,336,265.00
A2820-28201			(408,151,332.00)	(537,485,619.00)	(537,485,619.00)	(537,485,619.00)	(549,624,308.00)	(549,624,308.00)	(549,624,308.00)	(579,199,066.00)	(579,199,066.00)	(579,199,066.00)	(744,942,430.00)	(744,942,430.00)	(744,942,430.00)	(775,957,837.00)
A2820-28206			(52,299,070.00)	(42,638,462.00)	(42,638,462.00)	(42,638,462.00)	(43,332,101.00)	(43,332,101.00)	(43,332,101.00)	(45,022,088.00)	(45,022,088.00)	(45,022,088.00)	(57,960,983.00)	(57,960,983.00)	(57,960,983.00)	(64,376,024.00)
A2830-28201			(127,003,413.00)	(156,221,221.00)	(156,136,403.00)	(156,588,601.00)	(156,817,485.00)	(156,844,336.00)	(156,638,518.00)	(157,430,379.00)	(157,650,949.00)	(156,957,672.00)	(157,739,825.00)	(157,815,524.00)	(158,157,687.00)	(160,476,087.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(17,578,064.00)	(14,089,386.00)	(14,087,087.00)	(14,115,475.00)	(14,131,101.00)	(14,135,183.00)	(14,125,970.00)	(14,173,767.00)	(14,188,918.00)	(14,151,850.00)	(13,998,837.00)	(14,005,710.00)	(14,027,810.00)	(2,276,114.00)
Total			(434,040,819.00)	(566,241,638.00)	(566,154,521.00)	(566,635,106.00)	(579,711,946.00)	(579,742,878.00)	(579,527,847.00)	(611,632,249.00)	(611,867,870.00)	(611,137,625.00)	(755,572,671.00)	(755,655,243.00)	(756,019,505.00)	(775,112,164.00)
Difference			-	609.00	609.00	608.00	608.00	608.00	607.00	607.00	607.00	607.00	(2.00)	(2.00)	(2.00)	3.00

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
Total Utility

Adjustment Description	Category	Adj Code	Fiscal 2011 10/31/2010	Fiscal 2011 11/30/2010	Fiscal 2011 12/31/2010	Fiscal 2011 1/31/2011	Fiscal 2011 2/28/2011	Fiscal 2011 3/31/2011	Fiscal 2011 4/30/2011	Fiscal 2011 5/31/2011	Fiscal 2011 6/30/2011	Fiscal 2011 7/31/2011	Fiscal 2011 8/31/2011	Fiscal 2011 9/30/2011	Fiscal 2012 10/31/2011
Union Gas - Non Compete	ONT	ONT21	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00
Monarch - Non Compete	ONT	ONT22	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	-	-
Palmyra - Non Compete	ONT	ONT23	21,494.00	21,494.00	21,494.00	21,494.00	21,494.00	21,494.00	21,494.00	21,494.00	21,494.00	21,494.00	21,494.00	14,330.00	14,330.00
Prepayments	ONT	ONT31	(4,134,692.00)	(4,134,692.00)	(4,134,692.00)	(4,134,692.00)	(4,134,692.00)	(4,134,692.00)	(4,134,692.00)	(4,134,692.00)	(4,134,692.00)	(4,134,692.00)	(4,134,692.00)	(4,239,109.00)	(4,239,109.00)
Rate Case Accrual	ONT	ONT32	(1,662,813.00)	(1,662,813.00)	(1,694,810.00)	(1,662,813.00)	(1,694,810.00)	(1,694,810.00)	(1,694,810.00)	(1,694,810.00)	(1,510,467.00)	(1,510,467.00)	(1,510,467.00)	(1,126,619.00)	(1,126,619.00)
Research and Development Expenses	ONT	ONT33	42,170.00	42,170.00	42,170.00	42,170.00	42,170.00	42,170.00	42,170.00	42,170.00	42,170.00	42,170.00	42,170.00	89,707.00	89,707.00
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	332,080.00	332,080.00
Prepayments - MVG	ONT	ONT51	(3,776.00)	(3,776.00)	(3,776.00)	(3,776.00)	(3,776.00)	(3,776.00)	(3,776.00)	(3,776.00)	(3,776.00)	(3,776.00)	(3,776.00)	(3,961.00)	(3,961.00)
WACOG to FIFO Adjustment	ONT	ONT32	(7,210,907.00)	(7,210,907.00)	(10,956,767.00)	(10,956,767.00)	(10,956,767.00)	(6,501,257.00)	(6,501,257.00)	(6,501,257.00)	(6,069,015.00)	(6,069,015.00)	(6,069,015.00)	(6,051,669.00)	(6,051,669.00)
Tax Free Interest - Temp	ONT	ONT58	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(411,878.00)	(411,878.00)
Prepayments - IRS Audits	ONT	ONT64	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SIP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	96,119.00	96,119.00	2,269,389.00	2,269,389.00	2,269,389.00	4,442,659.00	4,442,658.00	4,442,658.00	8,025,749.00	8,025,749.00	8,025,749.00	96,113.00	96,113.00
Regulatory Asset - LGS Amortization	ONT	RGAO1	(218,653.00)	(218,653.00)	(218,653.00)	(218,653.00)	(218,653.00)	(218,653.00)	(218,653.00)	(218,653.00)	(218,653.00)	(218,653.00)	(218,653.00)	(242,291.00)	(242,291.00)
Regulatory Asset - Mid Tex	ONT	RGAO3	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	146,148.00	146,148.00	146,148.00	146,148.00	146,148.00	146,148.00	146,148.00	146,148.00	146,148.00	146,148.00	146,148.00	98,749.00	98,749.00
Regulatory Liability - Mid-Tex	ONT	RGL02	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)
Regulatory Liability - GGC 109	ONT	RGL03	28,245.00	28,245.00	28,245.00	28,245.00	28,245.00	28,245.00	28,245.00	28,245.00	28,245.00	28,245.00	28,245.00	19,726.00	19,726.00
Regulatory Liability - UCGC 109	ONT	RGL04	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(568,459.00)	(568,459.00)
Regulatory Liability - UCGC Rate	ONT	RGL05	661,880.00	661,880.00	661,880.00	661,880.00	661,880.00	661,880.00	661,880.00	661,880.00	661,880.00	661,880.00	661,880.00	570,351.00	570,351.00
Other - Subtotal	ONT		(700,124.00)	(700,124.00)	(2,238,406.00)	(2,238,406.00)	(2,238,406.00)	1,228,714.00	1,228,713.00	1,228,713.00	5,804,777.00	5,804,777.00	5,804,777.00	(3,110,539.00)	(3,110,539.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(183,148,943.00)	(183,148,943.00)	(186,986,200.00)	(186,986,200.00)	(186,986,200.00)	(184,630,657.00)	(184,630,657.00)	(184,630,657.00)	(182,160,575.00)	(182,160,575.00)	(182,160,575.00)	(194,703,517.00)	(194,703,517.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	224,409,075.00	224,409,075.00	236,738,660.00	236,738,660.00	236,738,660.00	237,311,489.00	237,311,489.00	237,311,489.00	233,478,793.00	233,478,793.00	233,478,793.00	262,396,156.00	262,396,156.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	12,252,983.00	12,252,983.00	12,252,983.00	12,252,983.00	12,252,983.00	12,252,983.00	12,252,983.00	12,252,983.00	12,252,983.00	12,252,983.00	12,252,983.00	14,613,963.00	14,613,963.00
ST-State Bonus Depreciation	TAX	TAX05	5,895,063.00	5,895,063.00	5,895,063.00	5,895,063.00	5,895,063.00	5,895,063.00	5,895,063.00	5,895,063.00	5,895,063.00	5,895,063.00	5,895,063.00	8,489,691.00	8,489,691.00
FD-FAS 115 Adjustment	TAX	TAX06	(2,823,725.00)	(2,797,213.00)	(2,925,249.00)	(3,004,541.00)	(3,319,798.00)	(3,401,019.00)	(3,885,665.00)	(3,553,992.00)	(3,345,774.00)	(3,247,054.00)	(2,484,405.00)	(1,516,694.00)	(2,463,764.00)
FD-Treasury Lock Adjustment	TAX	TAX08	(4,875,216.00)	(7,723,514.00)	(15,492,619.00)	(22,618,973.00)	(19,005,277.00)	(9,368,944.00)	(7,290,657.00)	(4,058,267.00)	(4,738,884.00)	(4,800,819.00)	1,919,157.00	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	(2,063,273.00)	(2,063,273.00)	(2,063,273.00)	(2,063,273.00)	(2,063,273.00)	(2,063,273.00)	(2,063,273.00)	(2,063,273.00)	(2,063,273.00)	(2,063,273.00)	(2,063,273.00)	(2,971,394.00)	(2,971,394.00)
FD-Federal Benefit on State NOL	TAX	TAX12	(4,288,543.00)	(4,288,543.00)	(4,288,543.00)	(4,288,543.00)	(4,288,543.00)	(4,288,543.00)	(4,288,543.00)	(4,288,543.00)	(4,288,543.00)	(4,288,543.00)	(4,288,543.00)	(5,114,881.00)	(5,114,881.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00
FD-AMT Minimum Tax Credit	TAX	TAX23	14,396,280.00	14,396,280.00	14,396,280.00	14,396,280.00	14,396,280.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	(4,924,691.00)	(4,986,627.00)
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	24,984,957.00	16,230,842.00
Other Tax Effected Items - Subtotal			64,388,294.00	61,566,508.00	62,161,695.00	54,956,049.00	58,254,488.00	66,440,978.00	68,034,619.00	71,598,682.00	69,763,669.00	69,800,454.00	77,283,079.00	115,987,469.00	106,224,348.00
Total Accumulated Deferred Income Tax			(782,946,413.00)	(785,768,199.00)	(837,055,444.00)	(844,261,090.00)	(840,982,651.00)	(908,267,479.00)	(906,673,839.00)	(903,109,776.00)	(903,768,340.00)	(903,731,555.00)	(896,248,930.00)	(892,465,113.00)	(902,228,233.00)
Per Financials:															
A1900-28201			214,025,583.00	214,025,583.00	214,025,583.00	214,025,583.00	214,025,583.00	206,721,663.00	206,721,662.00	206,721,662.00	206,721,662.00	206,721,662.00	206,721,662.00	188,634,593.00	198,634,593.00
A1900-28206			14,371,492.00	14,371,492.00	14,371,492.00	14,371,492.00	14,371,492.00	13,129,761.00	13,129,762.00	13,129,762.00	13,129,762.00	13,129,762.00	13,129,762.00	26,042,419.00	26,042,419.00
A2820-28201			(775,790,043.00)	(775,790,043.00)	(816,375,691.00)	(816,375,691.00)	(816,375,691.00)	(880,823,835.00)	(880,823,835.00)	(880,823,835.00)	(881,073,592.00)	(881,073,592.00)	(881,073,592.00)	(921,750,610.00)	(921,750,610.00)
A2820-28206			(64,360,788.00)	(64,360,788.00)	(67,165,243.00)	(67,165,243.00)	(70,272,302.00)	(70,272,302.00)	(70,272,302.00)	(70,272,302.00)	(70,208,710.00)	(70,208,710.00)	(70,208,710.00)	(74,937,195.00)	(74,937,195.00)
A2830-28201			(168,542,365.00)	(171,128,483.00)	(178,371,978.00)	(184,980,118.00)	(181,965,453.00)	(173,904,010.00)	(172,457,175.00)	(169,180,115.00)	(169,607,114.00)	(169,570,510.00)	(162,688,502.00)	(110,399,506.00)	(119,377,557.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(2,650,295.00)	(2,885,969.00)	(3,539,609.00)	(4,137,115.00)	(3,853,339.00)	(3,118,758.00)	(2,971,951.00)	(2,884,948.00)	(2,730,349.00)	(2,730,168.00)	(2,129,550.00)	(10,054,813.00)	(10,839,882.00)
Total			(782,946,413.00)	(785,768,201.00)	(837,055,444.00)	(844,261,092.00)	(840,982,652.00)	(908,267,480.00)	(906,673,839.00)	(903,109,776.00)	(903,768,340.00)	(903,731,555.00)	(896,248,929.00)	(892,465,112.00)	(902,228,233.00)
Difference			2.00	2.00	3.00	2.00	1.00	1.00	-	-	-	-	-	(1.00)	(1.00)

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
Total Utility

Adjustment Description	Category	Adj Code	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 1/31/2012	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2012 10/31/2012	Fiscal 2013 11/30/2012
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	(3,227,521.00)	(3,038,691.00)	(3,038,691.00)	(3,038,691.00)	(2,849,860.00)	(2,849,860.00)	(2,849,860.00)	(2,706,385.00)	(2,706,385.00)	(2,706,385.00)	(3,287,355.00)	(3,287,355.00)	(3,287,355.00)
Directors Deferred Bonus	ACC	ACC03	216,110.00	216,110.00	216,110.00	216,110.00	216,110.00	216,110.00	216,110.00	216,110.00	216,110.00	216,110.00	186,744.00	186,744.00	186,744.00
MIP/PPP Accrual	ACC	ACC04	3,364,268.00	3,364,268.00	3,364,268.00	3,364,268.00	3,364,268.00	3,364,268.00	3,364,268.00	3,364,268.00	3,364,268.00	3,364,268.00	3,364,268.00	4,982,681.00	4,982,681.00
Accrued Environmental Asset	ACC	ACC05	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	-	-	-
Miscellaneous Accrued	ACC	ACC06	(14,686.00)	(14,686.00)	(14,686.00)	(14,686.00)	(14,686.00)	(14,686.00)	(14,686.00)	(14,686.00)	(14,686.00)	(14,686.00)	(10,089.00)	(10,089.00)	(10,089.00)
Self Insurance - Adjustment	ACC	ACC08	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	2,555,258.00	2,555,258.00	2,555,258.00
Vacation Accrual	ACC	ACC11	37,636.00	37,636.00	37,636.00	37,636.00	37,636.00	37,636.00	37,636.00	37,636.00	37,636.00	37,636.00	(50,135.00)	(50,135.00)	(50,135.00)
Worker's Comp Insurance Reserve	ACC	ACC12	2,411,717.00	2,411,717.00	2,411,717.00	2,411,717.00	2,411,717.00	2,411,717.00	2,411,717.00	2,411,717.00	2,411,717.00	2,411,717.00	1,638,610.00	1,638,610.00	1,638,610.00
Accrual - Subtotal			4,349,317.00	4,538,148.00	4,538,148.00	4,538,148.00	4,726,979.00	4,726,979.00	4,726,979.00	4,870,454.00	4,870,454.00	4,870,454.00	6,015,712.00	6,015,712.00	6,015,712.00
Rabbi Trust - True Up	BEN	NBP01	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	-	-	-
SEBP Adjustment	BEN	NBP03	29,965,149.00	30,236,709.00	30,236,709.00	30,236,709.00	30,645,143.00	30,645,143.00	30,645,143.00	31,056,811.00	31,056,811.00	31,056,811.00	31,173,873.00	31,173,873.00	31,173,873.00
Rabbi Trust MVG	BEN	NBP04	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(198,308.00)	(195,628.00)	(195,628.00)	(195,628.00)
Restricted Stock Grant Plan	BEN	NBP05	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	7,061,014.00	7,061,014.00	7,061,014.00
Rabbi Trust	BEN	NBP06	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,650,300.00	1,650,300.00	1,650,300.00
Excess Capital Loss over Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	5,675,325.00	5,675,325.00	5,675,325.00
Director's Stock Awards	BEN	NBP15	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,843,211.00	2,843,211.00	2,843,211.00
Director's Stock - Temp	BEN	NBP18	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	-	-	-
Pension Expense	BEN	PN01	(12,167,334.00)	(12,408,662.00)	(12,408,662.00)	(12,408,662.00)	(11,740,775.00)	(11,740,775.00)	(11,740,775.00)	(19,817,245.00)	(19,817,245.00)	(19,817,245.00)	(32,812,489.00)	(32,812,489.00)	(32,812,489.00)
FAS106 Adjustment	BEN	PR01	62,198,555.00	63,720,569.00	63,720,569.00	63,720,569.00	64,698,163.00	64,698,163.00	64,698,163.00	64,394,334.00	64,394,334.00	64,394,334.00	62,726,415.00	62,726,415.00	62,726,415.00
Benefits - Subtotal			93,770,694.00	95,322,935.00	95,322,935.00	95,322,935.00	97,376,856.00	97,376,856.00	97,376,856.00	89,408,224.00	89,408,224.00	89,408,224.00	78,122,020.00	78,122,020.00	78,122,020.00
CWIP	CWIP/RWIP	FXA26	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(16,294,765.00)	(16,294,765.00)	(16,294,765.00)
RWIP	CWIP/RWIP	FXA27	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(10,045,688.00)	(16,294,765.00)	(16,294,765.00)	(16,294,765.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(1,034,895,389.00)	(1,065,833,080.00)	(1,065,833,080.00)	(1,065,833,080.00)	(1,090,431,784.00)	(1,090,431,784.00)	(1,090,431,784.00)	(1,109,290,099.00)	(1,109,290,099.00)	(1,109,290,099.00)	(1,109,516,835.00)	(1,109,516,835.00)	(1,109,516,835.00)
Depreciation Adjustment	FXA	FXA02	40,751,898.00	26,558,060.00	26,558,060.00	26,558,060.00	5,450,089.00	5,450,089.00	5,450,089.00	(12,808,322.00)	(12,808,322.00)	(12,808,322.00)	(9,215,849.00)	(9,215,849.00)	(9,215,849.00)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	549,284.00	549,284.00	549,284.00
Section 481(a) Line Pack Gas	FXA	FXA14	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	66,648.00	66,648.00	66,648.00
IRS Audit Assessment - Cost	FXA	FXA15	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	-	-	-
IRS Audit Assessment - Accrual	FXA	FXA16	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	2,448,289.00	2,448,289.00	2,448,289.00	4,896,589.00	4,896,589.00	4,896,589.00	7,344,883.00	7,344,883.00	7,344,883.00	-	-	-
Plant - Subtotal			(992,160,414.00)	(1,034,843,654.00)	(1,034,843,654.00)	(1,034,843,654.00)	(1,078,102,029.00)	(1,078,102,029.00)	(1,078,102,029.00)	(1,112,770,460.00)	(1,112,770,460.00)	(1,112,770,460.00)	(1,118,116,752.00)	(1,118,116,752.00)	(1,118,116,752.00)
Deferred Gas Costs	GCA	GCA01	(5,831,537.00)	(22,426,501.00)	(22,426,501.00)	(22,426,501.00)	(13,318,888.00)	(13,318,888.00)	(13,318,888.00)	8,368,864.00	8,368,864.00	8,368,864.00	(4,576,231.00)	(4,576,231.00)	(4,576,231.00)
Over Recoveries of PGA	GCA	GCA03	(129,468.00)	2,571,859.00	2,571,859.00	2,571,859.00	2,354,678.00	2,354,678.00	2,354,678.00	(11,073,081.00)	(11,073,081.00)	(11,073,081.00)	(17,078,723.00)	(17,078,723.00)	(17,078,723.00)
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			(5,955,005.00)	(19,854,642.00)	(19,854,642.00)	(19,854,642.00)	(10,964,210.00)	(10,964,210.00)	(10,964,210.00)	(2,704,168.00)	(2,704,168.00)	(2,704,168.00)	(21,654,954.00)	(21,654,954.00)	(21,654,954.00)
LGS - Goodwill Amortization	GDW	ONT13	(10,810,281.00)	(11,123,806.00)	(11,123,806.00)	(11,123,806.00)	(11,437,331.00)	(11,437,331.00)	(11,437,331.00)	(11,750,856.00)	(11,750,856.00)	(11,750,856.00)	(11,901,334.00)	(11,901,334.00)	(11,901,334.00)
TXU - Goodwill Amortization	GDW	ONT49	(84,490,665.00)	(87,559,645.00)	(87,559,645.00)	(87,559,645.00)	(90,628,625.00)	(90,628,625.00)	(90,628,625.00)	(93,697,604.00)	(93,697,604.00)	(93,697,604.00)	(95,459,583.00)	(95,459,583.00)	(95,459,583.00)
Goodwill - Subtotal			(95,300,947.00)	(98,683,451.00)	(98,683,451.00)	(98,683,451.00)	(102,065,956.00)	(102,065,956.00)	(102,065,956.00)	(105,448,461.00)	(105,448,461.00)	(105,448,461.00)	(107,360,917.00)	(107,360,917.00)	(107,360,917.00)
Customer Advances	ONT	CAP01	5,270,549.00	5,270,549.00	5,270,549.00	5,270,549.00	5,270,549.00	5,270,549.00	5,270,549.00	5,270,549.00	5,270,549.00	5,270,549.00	4,721,299.00	4,721,299.00	4,721,299.00
Amortization - LGS Acq. 1810-13523	ONT	DTE01	29,224.00	29,224.00	29,224.00	29,224.00	29,224.00	29,224.00	29,224.00	29,224.00	29,224.00	29,224.00	-	-	-
Deferred Expense Projects	ONT	DTE09	(1,278,361.00)	(1,287,434.00)	(1,287,434.00)	(1,287,434.00)	(1,312,828.00)	(1,312,828.00)	(1,312,828.00)	(1,479,368.00)	(1,479,368.00)	(1,479,368.00)	(1,789,802.00)	(1,789,802.00)	(1,789,802.00)
Amortization - LGS Acq. 1810-14155	ONT	DTE12	(1,554,450.00)	(1,554,450.00)	(1,554,450.00)	(1,554,450.00)	(1,554,450.00)	(1,554,450.00)	(1,554,450.00)	(1,554,450.00)	(1,554,450.00)	(1,554,450.00)	(1,480,404.00)	(1,480,404.00)	(1,480,404.00)
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	21,414.00	21,414.00	21,414.00	21,414.00	21,414.00	21,414.00	21,414.00	21,414.00	21,414.00	21,414.00	22,561.00	22,561.00	22,561.00
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,330.00)	(36,330.00)	(36,330.00)
DIG on Fixed Assets	ONT	DVA16	24,671.00	24,671.00	24,671.00	24,671.00	24,671.00	24,671.00	24,671.00	24,671.00	24,671.00	24,671.00	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)
DIG on Fixed Assets - WVG	ONT	DVA19	183,916.00	183,916.00	183,916.00	183,916.00	183,916.00	183,916.00	183,916.00	183,916.00	183,916.00	183,916.00	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	(128,601.00)	(128,601.00)	(128,601.00)	(128,601.00)	(128,601.00)	(128,601.00)	(128,601.00)	(128,601.00)	(128,601.00)	(128,601.00)	(132,238.00)	(132,238.00)	(132,238.00)
MVG Right of Way	ONT	DVA35	(4,346,020.00)	(4,346,020.00)	(4,346,020.00)	(4,346,020.00)									

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
Total Utility

Adjustment Description	Category	Adj Code	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 1/31/2012	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012
Union Gas - Non Compete	ONT	ONT21	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	407,543.00	407,543.00	407,543.00
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	14,330.00	14,330.00	14,330.00	14,330.00	14,330.00	14,330.00	14,330.00	14,330.00	14,330.00	14,330.00	7,067.00	7,067.00	7,067.00
Prepayments	ONT	ONT31	(4,239,109.00)	(4,239,109.00)	(4,239,109.00)	(4,239,109.00)	(4,239,109.00)	(4,239,109.00)	(4,239,109.00)	(4,239,109.00)	(4,239,109.00)	(4,239,109.00)	(3,145,992.00)	(3,145,992.00)	(3,145,992.00)
Rate Case Accrual	ONT	ONT32	(1,126,619.00)	(875,365.00)	(875,365.00)	(875,365.00)	142,333.00	142,333.00	142,333.00	(273,428.00)	(273,428.00)	(273,428.00)	(150,061.00)	(150,061.00)	(150,061.00)
Research and Development Expenses	ONT	ONT33	89,707.00	89,707.00	89,707.00	89,707.00	89,707.00	89,707.00	89,707.00	89,707.00	89,707.00	89,707.00	110,308.00	110,308.00	110,308.00
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	327,592.00	327,592.00	327,592.00
Prepayments - MVG	ONT	ONT51	(3,961.00)	(3,961.00)	(3,961.00)	(3,961.00)	(3,961.00)	(3,961.00)	(3,961.00)	(3,961.00)	(3,961.00)	(3,961.00)	(440.00)	(440.00)	(440.00)
WACOG to FIFO Adjustment	ONT	ONT52	(6,051,669.00)	(3,543,033.00)	(3,543,033.00)	(3,543,033.00)	(4,611,882.00)	(4,611,882.00)	(4,611,882.00)	(4,647,948.00)	(4,647,948.00)	(4,647,948.00)	(4,546,178.00)	(4,546,178.00)	(4,546,178.00)
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(87,252.00)	(87,252.00)	(87,252.00)
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	(628,758.00)	(628,758.00)	(628,758.00)	-	-	-	(2,806,417.00)	(2,806,417.00)	(2,806,417.00)
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	(1,960,044.00)	(1,960,044.00)	(1,960,044.00)
LA SIIP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	96,113.00	2,735,425.00	2,735,425.00	2,735,425.00	5,374,736.00	5,374,736.00	5,374,736.00	9,054,509.00	9,054,509.00	9,054,509.00	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAC1	(242,291.00)	(242,291.00)	(242,291.00)	(242,291.00)	(242,291.00)	(242,291.00)	(242,291.00)	(242,291.00)	(242,291.00)	(242,291.00)	(262,335.00)	(262,335.00)	(262,335.00)
Regulatory Asset - Mid Tex	ONT	RGAC3	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	98,749.00	98,749.00	98,749.00	98,749.00	98,749.00	98,749.00	98,749.00	98,749.00	98,749.00	98,749.00	50,656.00	50,656.00	50,656.00
Regulatory Liability - Mid-Tex	ONT	RGL02	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	26,355.00	26,355.00	26,355.00
Regulatory Liability - GGC 109	ONT	RGL03	19,726.00	19,726.00	19,726.00	19,726.00	19,726.00	19,726.00	19,726.00	19,726.00	19,726.00	19,726.00	12,542.00	12,542.00	12,542.00
Regulatory Liability - UCGC 109	ONT	RGL04	(568,459.00)	(568,459.00)	(568,459.00)	(568,459.00)	(568,459.00)	(568,459.00)	(568,459.00)	(568,459.00)	(568,459.00)	(568,459.00)	(510,718.00)	(510,718.00)	(510,718.00)
Regulatory Liability - UCGC Rate	ONT	RGL05	570,351.00	570,351.00	570,351.00	570,351.00	570,351.00	570,351.00	570,351.00	570,351.00	570,351.00	570,351.00	472,352.00	472,352.00	472,352.00
Other - Subtotal	ONT		(3,110,539.00)	2,736,847.00	2,736,847.00	2,736,847.00	5,704,574.00	5,704,574.00	5,704,574.00	9,160,306.00	9,160,306.00	9,160,306.00	329,233.00	329,233.00	329,233.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(194,703,517.00)	(197,318,049.00)	(197,318,049.00)	(197,318,049.00)	(193,227,629.00)	(193,227,629.00)	(193,227,629.00)	(200,721,563.00)	(200,721,563.00)	(200,721,563.00)	(193,479,559.00)	(193,479,559.00)	(193,479,559.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	262,396,156.00	277,345,812.00	277,345,812.00	277,345,812.00	243,784,973.00	243,784,973.00	243,784,973.00	266,293,965.00	266,293,965.00	266,293,965.00	336,718,783.00	336,718,783.00	336,718,783.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	14,613,963.00	14,613,963.00	14,613,963.00	14,613,963.00	14,613,963.00	14,613,963.00	14,613,963.00	14,613,963.00	14,613,963.00	14,613,963.00	15,889,014.00	15,889,014.00	15,889,014.00
ST-State Bonus Depreciation	TAX	TAX05	8,489,691.00	8,489,691.00	8,489,691.00	8,489,691.00	8,489,691.00	8,489,691.00	8,489,691.00	8,489,691.00	8,489,691.00	8,489,691.00	10,350,501.00	10,350,501.00	10,350,501.00
FD-FAS 115 Adjustment	TAX	TAX06	(2,274,676.00)	(2,031,456.00)	(3,122,001.00)	(3,082,622.00)	(3,232,985.00)	(3,191,028.00)	(2,396,910.00)	(2,711,371.00)	(2,803,421.00)	(3,064,444.00)	(3,396,819.00)	(3,221,238.00)	(3,701,678.00)
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	(2,971,394.00)	(2,971,394.00)	(2,971,394.00)	(2,971,394.00)	(2,971,394.00)	(2,971,394.00)	(2,971,394.00)	(2,971,394.00)	(2,971,394.00)	(2,971,394.00)	(3,622,676.00)	(3,622,676.00)	(3,622,676.00)
FD-Federal Benefit on State NOL	TAX	TAX12	(5,114,881.00)	(5,114,881.00)	(5,114,881.00)	(5,114,881.00)	(5,114,881.00)	(5,114,881.00)	(5,114,881.00)	(5,114,881.00)	(5,114,881.00)	(5,114,881.00)	(5,605,647.00)	(5,605,647.00)	(5,605,647.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	4,634,593.00	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	(5,048,563.00)	(5,110,498.00)	(5,172,434.00)	(5,234,371.00)	(5,296,307.00)	(5,358,242.00)	(5,420,178.00)	(5,482,114.00)	(5,544,050.00)	(5,605,986.00)	(5,591,328.00)	(5,652,427.00)	(5,713,526.00)
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	21,183,799.00	25,809,166.00	26,018,848.00	24,182,754.00	16,952,749.00	23,497,070.00	37,516,711.00	35,537,544.00	39,266,395.00	36,263,716.00	31,039,561.00	34,607,802.00	38,986,567.00
Other Tax Effected Items - Subtotal			111,304,457.00	128,446,231.00	127,503,434.00	125,644,782.00	88,732,059.00	95,256,402.00	110,008,225.00	123,152,531.00	126,727,396.00	123,401,758.00	192,885,928.00	196,568,651.00	200,405,877.00
Total Accumulated Deferred Income Tax			(897,148,125.00)	(932,383,275.00)	(933,326,072.00)	(935,184,724.00)	(1,004,637,415.00)	(998,113,072.00)	(983,361,249.00)	(1,004,377,261.00)	(1,000,802,396.00)	(1,004,128,034.00)	(986,074,475.00)	(982,391,752.00)	(978,554,526.00)
Per Financials:															
A1900-28201			198,634,593.00	198,634,593.00	198,634,593.00	198,634,593.00	198,634,593.00	198,634,593.00	198,634,593.00	198,634,593.00	198,634,593.00	198,634,593.00	282,857,629.00	282,857,629.00	282,857,629.00
A1900-28206			26,042,419.00	26,042,419.00	26,042,419.00	26,042,419.00	26,042,419.00	26,042,419.00	26,042,419.00	26,042,419.00	26,042,419.00	26,042,419.00	24,564,853.00	24,564,853.00	24,564,853.00
A2820-28201			(921,750,610.00)	(958,961,225.00)	(958,961,225.00)	(958,961,225.00)	(1,019,212,696.00)	(1,019,212,696.00)	(1,019,212,696.00)	(1,036,511,451.00)	(1,036,511,451.00)	(1,036,511,451.00)	(1,066,550,730.00)	(1,066,550,730.00)	(1,066,550,730.00)
A2820-28206			(74,937,195.00)	(77,768,380.00)	(77,768,380.00)	(77,768,380.00)	(79,527,298.00)	(79,527,298.00)	(79,527,298.00)	(81,373,801.00)	(81,373,801.00)	(81,373,801.00)	(61,132,967.00)	(61,132,967.00)	(61,132,967.00)
A2830-28201			(114,714,816.00)	(110,300,940.00)	(111,197,088.00)	(112,908,485.00)	(119,734,695.00)	(113,752,235.00)	(100,205,221.00)	(102,373,590.00)	(99,098,998.00)	(102,155,419.00)	(156,487,078.00)	(152,398,328.00)	(148,805,800.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(10,422,516.00)	(10,029,742.00)	(10,076,391.00)	(10,223,647.00)	(10,839,740.00)	(10,297,855.00)	(9,093,045.00)	(9,280,240.00)	(8,979,969.00)	(9,249,186.00)	(9,326,190.00)	(9,732,219.00)	(9,487,506.00)
Total			(897,148,125.00)	(932,383,275.00)	(933,326,072.00)	(935,184,724.00)	(1,004,637,415.00)	(998,113,072.00)	(983,361,249.00)	(1,004,377,261.00)	(1,000,802,396.00)	(1,004,128,034.00)	(986,074,484.00)	(982,391,761.00)	(978,554,521.00)
Difference			-	1.00	1.00	1.00	1.00	-	(2.00)	(2.00)	(1.00)	(1.00)	8.00	9.00	(5.00)

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
Total Utility

Adjustment Description	Category	Adj Code	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2013 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	(2,955,574.00)	(2,955,574.00)	(2,955,574.00)	(2,623,792.00)	(2,623,792.00)	(2,623,792.00)	(4,413,221.00)	(4,413,221.00)	(4,413,221.00)	(3,008,891.00)	(3,008,891.00)	(3,008,891.00)	(2,635,896.00)
Directors Deferred Bonus	ACC	ACC03	186,744.00	186,744.00	186,744.00	186,744.00	186,744.00	186,744.00	186,744.00	186,744.00	186,744.00	156,501.00	156,501.00	156,501.00	156,501.00
MIP/VPP Accrual	ACC	ACC04	4,982,681.00	4,982,681.00	4,982,681.00	4,982,681.00	4,982,681.00	4,982,681.00	2,239,289.00	2,239,289.00	2,239,289.00	4,507,163.00	4,507,163.00	4,507,163.00	4,507,163.00
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	(10,089.00)	(10,089.00)	(10,089.00)	(10,089.00)	(10,089.00)	(10,089.00)	(10,089.00)	(10,089.00)	(10,089.00)	(14,065.00)	(14,065.00)	(14,065.00)	(14,065.00)
Self Insurance - Adjustment	ACC	ACC08	2,555,258.00	2,555,258.00	2,555,258.00	2,555,258.00	2,555,258.00	2,555,258.00	2,555,258.00	2,555,258.00	2,555,258.00	2,696,682.00	2,696,682.00	2,696,682.00	2,696,682.00
Vacation Accrual	ACC	ACC11	(50,135.00)	(50,135.00)	(50,135.00)	(50,135.00)	(50,135.00)	(50,135.00)	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	1,638,610.00	1,638,610.00	1,638,610.00	1,638,610.00	1,638,610.00	1,638,610.00	1,638,610.00	1,638,610.00	1,638,610.00	1,328,271.00	1,328,271.00	1,328,271.00	1,328,271.00
Accrual - Subtotal			6,347,494.00	6,347,494.00	6,347,494.00	6,679,275.00	6,679,275.00	6,679,275.00	2,196,589.00	2,196,589.00	2,196,589.00	5,665,662.00	5,665,662.00	5,665,662.00	6,038,657.00
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	31,001,647.00	31,001,647.00	31,001,647.00	31,665,429.00	31,665,429.00	31,665,429.00	30,041,572.00	30,041,572.00	30,041,572.00	30,802,463.00	30,802,463.00	30,802,463.00	26,646,169.00
Rabbi Trust MVG	BEN	NBP04	(195,628.00)	(195,628.00)	(195,628.00)	(195,628.00)	(195,628.00)	(195,628.00)	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	7,061,014.00	7,061,014.00	7,061,014.00	7,061,014.00	7,061,014.00	7,061,014.00	6,291,551.00	6,291,551.00	6,291,551.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00
Rabbi Trust	BEN	NBP06	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,471,695.00	1,471,695.00	1,471,695.00	1,471,695.00
Excess Capital Loss over Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	5,675,325.00	5,675,325.00	5,675,325.00	5,675,325.00	5,675,325.00	5,675,325.00	6,445,102.00	6,445,102.00	6,445,102.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00
Director's Stock Awards	BEN	NBP16	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00	-	-	-	3,466,064.00	3,466,064.00	-	3,466,064.00
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	(33,064,546.00)	(33,064,546.00)	(33,064,546.00)	(32,311,076.00)	(32,311,076.00)	(32,311,076.00)	(23,432,243.00)	(23,432,243.00)	(23,432,243.00)	(23,479,839.00)	(23,479,839.00)	(23,479,839.00)	(21,844,750.00)
FAS106 Adjustment	BEN	PR01	62,721,047.00	62,721,047.00	62,721,047.00	63,765,996.00	63,765,996.00	63,765,996.00	62,893,454.00	62,893,454.00	62,893,454.00	63,843,395.00	63,843,395.00	63,843,395.00	63,306,338.00
Benefits - Subtotal			77,692,369.00	77,692,369.00	77,692,369.00	80,154,571.00	80,154,571.00	80,154,571.00	86,732,946.00	86,732,946.00	86,732,946.00	91,937,087.00	91,937,087.00	91,937,087.00	88,876,825.00
CWIP	CWIP	FXA26	(16,294,765.00)	(16,294,765.00)	(16,294,765.00)	(17,359,155.00)	(17,359,155.00)	(17,359,155.00)	(17,938,062.00)	(17,938,062.00)	(17,938,062.00)	(4,676,875.00)	(4,676,875.00)	(4,676,875.00)	(4,676,875.00)
RWIP	CWIP/RWIP	FXA47	-	-	-	-	-	-	(5,146,281.00)	(5,146,281.00)	(5,146,281.00)	(5,823,664.00)	(5,823,664.00)	(5,823,664.00)	(5,823,664.00)
CWIP/RWIP - Subtotal			(16,294,765.00)	(16,294,765.00)	(16,294,765.00)	(17,359,155.00)	(17,359,155.00)	(17,359,155.00)	(23,084,343.00)	(23,084,343.00)	(23,084,343.00)	(10,500,538.00)	(10,500,538.00)	(10,500,538.00)	(10,500,538.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(1,147,104,394.00)	(1,147,104,394.00)	(1,147,104,394.00)	(1,182,579,341.00)	(1,182,579,341.00)	(1,182,579,341.00)	(1,194,410,243.00)	(1,194,410,243.00)	(1,194,410,243.00)	(1,237,555,125.00)	(1,237,555,125.00)	(1,237,555,125.00)	(1,279,267,978.00)
Depreciation Adjustment	FXA	FXA02	(23,842,086.00)	(23,842,086.00)	(23,842,086.00)	(47,235,599.00)	(47,235,599.00)	(47,235,599.00)	(61,716,092.00)	(61,716,092.00)	(61,987,753.00)	(62,939,337.00)	(62,939,337.00)	(62,939,337.00)	(66,520,070.00)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00
Section 481(a) Line Pack Gas	FXA	FXA14	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(1,170,330,547.00)	(1,170,330,547.00)	(1,170,330,547.00)	(1,229,189,009.00)	(1,229,189,009.00)	(1,229,189,009.00)	(1,255,510,403.00)	(1,255,510,403.00)	(1,250,142,261.00)	(1,299,878,530.00)	(1,299,878,530.00)	(1,299,878,530.00)	(1,345,172,116.00)
Deferred Gas Costs	GCA	GCA01	(16,668,278.00)	(16,668,278.00)	(16,668,278.00)	11,621,151.00	11,621,151.00	11,621,151.00	8,969,325.00	8,969,325.00	8,969,325.00	2,544,898.00	2,544,898.00	2,544,898.00	7,466,958.00
Over Recoveries of PGA	GCA	GCA03	(13,357,229.00)	(13,357,229.00)	(13,357,229.00)	(22,588,579.00)	(22,588,579.00)	(22,588,579.00)	(14,584,620.00)	(14,584,620.00)	(14,584,620.00)	(21,627,585.00)	(21,627,585.00)	(21,627,585.00)	(26,922,123.00)
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			(30,025,506.00)	(30,025,506.00)	(30,025,506.00)	(10,967,429.00)	(10,967,429.00)	(10,967,429.00)	(5,615,295.00)	(5,615,295.00)	(5,615,295.00)	(19,082,688.00)	(19,082,688.00)	(19,082,688.00)	(19,453,167.00)
LGS - Goodwill Amortization	GDW	ONT13	(12,227,264.00)	(12,227,264.00)	(12,227,264.00)	(12,553,194.00)	(12,553,194.00)	(12,553,194.00)	(12,879,124.00)	(12,879,124.00)	(12,879,124.00)	(13,205,055.00)	(13,205,055.00)	(13,205,055.00)	(13,553,679.00)
TXU - Goodwill Amortization	GDW	ONT49	(98,503,660.00)	(98,503,660.00)	(98,503,660.00)	(101,547,737.00)	(101,547,737.00)	(101,547,737.00)	(104,591,813.00)	(104,591,813.00)	(104,591,813.00)	(107,631,764.00)	(107,631,764.00)	(107,631,764.00)	(110,693,949.00)
Goodwill - Subtotal			(110,730,924.00)	(110,730,924.00)	(110,730,924.00)	(114,100,931.00)	(114,100,931.00)	(114,100,931.00)	(117,470,938.00)	(117,470,938.00)	(117,470,938.00)	(120,836,819.00)	(120,836,819.00)	(120,836,819.00)	(124,247,628.00)
Customer Advances	ONT	CAPO1	4,721,299.00	4,721,299.00	4,721,299.00	4,721,299.00	4,721,299.00	4,721,299.00	4,721,299.00	4,721,299.00	4,721,299.00	4,279,018.00	4,279,018.00	4,279,018.00	4,279,018.00
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	(2,131,775.00)	(2,131,775.00)	(2,131,775.00)	(2,484,410.00)	(2,484,410.00)	(2,484,410.00)	(2,533,802.00)	(2,533,802.00)	(2,533,802.00)	(1,381,303.00)	(1,381,303.00)	(1,381,303.00)	(1,421,409.00)
Amortization - LGS Acq. 1810-14155	ONT	DTE12	(1,480,404.00)	(1,480,404.00)	(1,480,404.00)	(1,480,404.00)	(1,480,404.00)	(1,480,404.00)	(1,475,572.00)	(1,475,572.00)	(1,475,572.00)	(1,420,198.00)	(1,420,198.00)	(1,420,198.00)	(1,420,198.00)
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	22,561.00	22,561.00	22,561.00	22,561.00	22,561.00	22,561.00	22,561.00	22,561.00	22,561.00	23,997.00	23,997.00	23,997.00	23,997.00
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	(36,330.00)	(36,330.00)	(36,330.00)	(36,330.00)	(36,330.00)	(36,330.00)	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)
DIG on Fixed Assets - WVG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	(132,238.00)	(132,238.00)	(132,238.00)	(132,238.00)	(132,238.00)	(132,238.00)	(132,238.00)	(132,238.00)	(132,238.00)	(137,613.00)	(137,613.00)	(137,613.00)	(137,613.00)
MVG Right of Way	ONT	DVA35	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)
Amortization - Comfort Goodwill	ONT	DVA37	(242,932.00)	(242,932.00)	(242,932.00)	(242,932.00)	(242,932.00)	(242,932.00)	(242,932.00)	(242,932.00)	(242,932.00)	(272,084.00)	(272,084.00)	(272,084.00)	(272,084.00)
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	11,621.00	11,621.00	11,621.00	11,621.00	11,621.00	11,621.00	12,879.00	12,879.00	12,879.00	6,485.00	6,485.00	6,485.00	6,485.00
Deferred ITC - UCG	ONT	ITC03	2,124.00	2,124.00	2,124.00	2,124.00	2,124.00	2,124.00	866.00	866.00	866.00	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-</								

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
Total Utility

Adjustment Description	Category	Adj Code	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013
Union Gas - Non Compete	ONT	ONT21	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	7,067.00	7,067.00	7,067.00	7,067.00	7,067.00	7,067.00	7,067.00	7,067.00	7,067.00	-	-	-	-
Prepayments	ONT	ONT31	(3,145,992.00)	(3,145,992.00)	(3,145,992.00)	(3,145,992.00)	(3,145,992.00)	(3,145,992.00)	(3,145,992.00)	(3,145,992.00)	(3,145,992.00)	(4,782,960.00)	(4,782,960.00)	(4,782,960.00)	(4,782,960.00)
Rate Case Accrual	ONT	ONT32	(191,646.00)	(191,646.00)	(191,646.00)	(191,646.00)	(191,646.00)	(191,646.00)	(191,646.00)	(191,646.00)	(191,646.00)	(900,619.00)	(900,619.00)	(900,619.00)	(900,619.00)
Research and Development Expenses	ONT	ONT33	110,308.00	110,308.00	110,308.00	110,308.00	110,308.00	110,308.00	110,308.00	110,308.00	110,308.00	110,308.00	118,391.00	118,391.00	118,391.00
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	(53,512.00)	(53,512.00)	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00
Prepayments - MVG	ONT	ONT51	(440.00)	(440.00)	(440.00)	(440.00)	(440.00)	(440.00)	(440.00)	(440.00)	(440.00)	(1,961.00)	(1,961.00)	(1,961.00)	(1,961.00)
WACOG to FIFO Adjustment	ONT	ONT52	(4,973,099.00)	(4,973,099.00)	(4,973,099.00)	(5,703,176.00)	(5,703,176.00)	(5,703,176.00)	(5,713,575.00)	(5,713,575.00)	(5,713,575.00)	(5,679,451.00)	(5,679,451.00)	(5,679,451.00)	(5,190,659.00)
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	(3,664,975.00)	(3,664,975.00)	(3,664,975.00)	(4,144,963.00)	(4,144,963.00)	(4,144,963.00)	(4,971,427.00)	(4,971,427.00)	(4,971,427.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	(2,951,660.00)	(2,951,660.00)	(2,951,660.00)	(4,694,598.00)	(4,694,598.00)	(4,694,598.00)	(7,121,057.00)	(7,121,057.00)	(7,121,057.00)	(6,404,697.00)	(6,404,697.00)	(6,404,697.00)	(6,997,772.00)
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	(11,082,735.00)	(11,082,735.00)	(11,082,735.00)	(10,685,474.00)
Intra Period Tax Allocation	ONT	OTH	5,308,172.00	5,308,172.00	5,308,172.00	10,616,345.00	10,616,345.00	10,616,345.00	2,308,622.00	2,308,622.00	2,308,622.00	-	-	-	654,612.00
Regulatory Asset - LGS Amortization	ONT	RGAD1	(262,335.00)	(262,335.00)	(262,335.00)	(262,335.00)	(262,335.00)	(262,335.00)	(262,335.00)	(262,335.00)	(262,335.00)	(285,654.00)	(285,654.00)	(285,654.00)	(285,654.00)
Regulatory Asset - Mid Tex	ONT	RGAD3	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGLO1	50,656.00	50,656.00	50,656.00	50,656.00	50,656.00	50,656.00	50,655.00	50,655.00	50,655.00	3,897.00	3,897.00	3,897.00	3,897.00
Regulatory Liability - Mid-Tex	ONT	RGLO2	26,355.00	26,355.00	26,355.00	26,355.00	26,355.00	26,355.00	26,355.00	26,355.00	26,355.00	17,320.00	17,320.00	17,320.00	17,320.00
Regulatory Liability - GGC 109	ONT	RGLO3	12,542.00	12,542.00	12,542.00	12,542.00	12,542.00	12,542.00	12,542.00	12,542.00	12,542.00	6,562.00	6,562.00	6,562.00	6,562.00
Regulatory Liability - UCGC 109	ONT	RGLO4	(510,718.00)	(510,718.00)	(510,718.00)	(510,718.00)	(510,718.00)	(510,718.00)	(510,718.00)	(510,718.00)	(510,718.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)
Regulatory Liability - UCGC Rate	ONT	RGLO5	472,352.00	472,352.00	472,352.00	472,352.00	472,352.00	472,352.00	472,352.00	472,352.00	472,352.00	382,061.00	382,061.00	382,061.00	382,061.00
Other - Subtotal			3,324,656.00	3,324,656.00	3,324,656.00	5,456,610.00	5,456,610.00	5,456,610.00	(5,018,433.00)	(5,018,433.00)	(4,964,921.00)	(15,247,502.00)	(15,247,502.00)	(15,247,502.00)	(13,807,528.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(198,618,785.00)	(198,618,785.00)	(198,618,785.00)	(204,099,090.00)	(204,099,090.00)	(204,099,090.00)	(200,975,728.00)	(200,975,728.00)	(200,975,728.00)	(200,347,089.00)	(204,470,954.00)	(204,470,954.00)	(207,097,743.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	356,963,785.00	356,963,785.00	356,963,785.00	340,724,523.00	340,724,523.00	340,724,523.00	352,057,428.00	352,057,428.00	352,057,428.00	346,167,066.00	389,816,215.00	389,816,215.00	395,636,604.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	15,889,014.00	15,889,014.00	15,999,757.00	15,999,757.00	15,999,757.00	15,999,757.00	16,382,878.00	16,382,878.00	16,185,198.00	15,996,190.00	15,996,190.00	15,996,190.00	15,996,190.00
ST-State Bonus Depreciation	TAX	TAX05	10,350,501.00	10,350,501.00	10,350,501.00	10,350,501.00	10,350,501.00	10,350,501.00	10,333,754.00	10,333,754.00	10,433,306.00	10,993,077.00	10,993,077.00	10,993,077.00	10,993,077.00
FD-FAS 115 Adjustment	TAX	TAX06	(3,177,356.00)	(3,580,127.00)	(3,628,990.00)	(3,067,095.00)	(3,196,730.00)	(3,324,065.00)	(2,855,238.00)	(2,870,723.00)	(3,512,182.00)	(3,210,993.00)	(3,874,402.00)	(4,278,740.00)	(4,645,942.00)
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	143,425.00	143,425.00	143,425.00	143,425.00	143,430.00	143,430.00	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	(3,622,676.00)	(3,622,676.00)	(3,622,676.00)	(3,622,676.00)	(3,622,676.00)	(3,622,676.00)	(3,616,814.00)	(3,616,814.00)	(3,651,657.00)	(3,847,578.00)	(3,847,578.00)	(3,847,578.00)	(3,847,578.00)
FD-Federal Benefit on State NOL	TAX	TAX12	(5,605,647.00)	(5,605,647.00)	(5,644,407.00)	(5,644,407.00)	(5,644,407.00)	(5,644,407.00)	(5,698,717.00)	(5,698,717.00)	(5,664,820.00)	(5,598,666.00)	(5,598,666.00)	(5,598,666.00)	(5,598,666.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00
ST-Enterprise Zone ITC	TAX	TAX39	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	(5,774,625.00)	(5,835,724.00)	(5,896,823.00)	18,225,358.00	18,096,708.00	17,968,058.00	17,839,408.00	17,710,755.00	17,582,108.00	17,453,486.00	17,324,846.00	17,196,196.00	17,067,546.00
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	24,173,617.00	10,474,638.00	12,679,177.00	(13,339,299.00)	(3,986,345.00)	(22,831,060.00)	(30,817,731.00)	(36,892,308.00)	(40,209,338.00)	(39,241,988.00)	(36,357,798.00)	(42,236,271.00)	(46,869,745.00)
Other Tax Effected Items - Subtotal			201,162,926.00	186,999,077.00	189,309,062.00	166,255,096.00	175,349,765.00	156,249,065.00	163,366,769.00	155,158,057.00	147,682,819.00	188,589,028.00	190,681,157.00	184,269,696.00	182,333,970.00
Total Accumulated Deferred Income Tax			(1,048,855,299.00)	(1,053,018,148.00)	(1,050,708,163.00)	(1,113,080,972.00)	(1,103,986,303.00)	(1,123,087,003.00)	(1,154,403,107.00)	(1,162,611,819.00)	(1,164,659,404.00)	(1,179,354,303.00)	(1,177,262,170.00)	(1,183,673,633.00)	(1,235,929,525.00)
Per Financials:															
A1900-28201			282,857,629.00	282,857,629.00	282,857,629.00	282,192,993.00	282,192,993.00	282,192,993.00	293,346,346.00	293,346,346.00	288,118,518.00	222,291,511.00	222,291,511.00	222,291,511.00	222,291,511.00
A1900-28206			24,564,853.00	24,564,853.00	24,564,853.00	25,416,466.00	25,416,466.00	25,416,466.00	25,732,960.00	25,732,960.00	25,651,410.00	18,402,629.00	18,402,629.00	18,402,629.00	18,402,629.00
A2820-28201			(1,109,992,591.00)	(1,109,992,591.00)	(1,109,992,591.00)	(1,169,415,156.00)	(1,169,415,156.00)	(1,169,415,156.00)	(1,211,311,280.00)	(1,211,311,280.00)	(1,206,316,239.00)	(1,233,660,842.00)	(1,233,660,842.00)	(1,233,660,842.00)	(1,278,718,456.00)
A2820-28206			(63,642,151.00)	(63,642,151.00)	(63,642,151.00)	(65,257,994.00)	(65,257,994.00)	(65,257,994.00)	(67,570,532.00)	(67,570,532.00)	(67,132,714.00)	(71,595,900.00)	(71,595,900.00)	(71,595,900.00)	(73,683,852.00)
A2830-28201			(162,884,555.00)	(176,158,560.00)	(174,085,664.00)	(174,370,574.00)	(165,850,977.00)	(183,749,218.00)	(182,451,300.00)	(182,451,300.00)	(190,146,391.00)	(192,051,319.00)	(107,800,699.00)	(105,840,401.00)	(111,847,852.00)
A2830-28204			-	-	143,430.00	143,430.00	143,430.00	143,430.00	143,430.00	143,430.00	-	-	-	-	-
A2830-28206			(9,758,477.00)	(10,647,322.00)	(10,553,657.00)	(11,790,138.00)	(11,215,066.00)	(12,417,531.00)	(12,292,736.00)	(12,806,357.00)	(12,929,059.00)	(6,890,999.00)	(6,859,167.00)	(7,263,176.00)	(7,586,394.00)
Total			(1,048,855,299.00)	(1,053,018,148.00)	(1,050,708,163.00)	(1,113,080,974.00)	(1,103,986,305.00)	(1,123,087,005.00)	(1,154,403,112.00)	(1,162,611,825.00)	(1,164,659,404.00)	(1,179,354,301.00)	(1,177,262,170.00)	(1,183,673,631.00)	(1,235,929,524.00)
Difference			(6.00)	(6.00)	(11.00)	2.00	2.00	2.00	5.00	6.00	-	(2.00)	(2.00)	(2.00)	(2.00)

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
Total Utility

Adjustment Description	Category	Adj Code	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Adjustment Description	Category	Adj Code									
Environmental Activities	ACC	ACC001									
Ad Valorem Taxes	ACC	ACC002	(2,635,896.00)	(2,635,896.00)	(2,262,900.00)	(2,262,900.00)	(2,262,900.00)	(4,361,332.00)	(4,361,332.00)	(4,361,332.00)	(2,982,495.00)
Directors Deferred Bonus	ACC	ACC003	156,501.00	156,501.00	156,501.00	156,501.00	156,501.00	156,501.00	156,501.00	156,501.00	123,167.00
MIP/VPP Accrual	ACC	ACC004	4,507,163.00	4,507,163.00	4,507,163.00	4,507,163.00	4,507,163.00	943,818.00	943,818.00	943,818.00	2,310,809.00
Accrued Environmental Asset	ACC	ACC005									
Miscellaneous Accrued	ACC	ACC006	(14,065.00)	(14,065.00)	(14,065.00)	(14,065.00)	(14,065.00)	(14,065.00)	(14,065.00)	(14,065.00)	(14,083.00)
Self Insurance - Adjustment	ACC	ACC008	2,696,682.00	2,696,682.00	2,696,682.00	2,696,682.00	2,696,682.00	2,696,682.00	2,696,682.00	2,696,682.00	4,612,932.00
Vacation Accrual	ACC	ACC11									
Worker's Comp Insurance Reserve	ACC	ACC12	1,328,271.00	1,328,271.00	1,328,271.00	1,328,271.00	1,328,271.00	1,902,137.00	1,902,137.00	1,902,137.00	1,995,735.00
Accrual - Subtotal			6,038,657.00	6,038,657.00	6,411,652.00	6,411,652.00	6,411,652.00	1,323,741.00	1,323,741.00	1,323,741.00	6,046,066.00
Rabbi Trust - True Up	BEN	NBP01									
SEBP Adjustment	BEN	NBP03	26,646,169.00	26,646,169.00	27,133,808.00	27,133,808.00	27,133,808.00	27,495,755.00	27,495,755.00	27,495,755.00	28,152,750.00
Rabbi Trust MVG	BEN	NBP04									
Restricted Stock Grant Plan	BEN	NBP05	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	7,385,565.00
Rabbi Trust	BEN	NBP06	1,471,695.00	1,471,695.00	1,471,695.00	1,471,695.00	1,471,695.00	1,488,572.00	1,488,572.00	1,488,572.00	1,534,495.00
Excess Capital Loss over Capital Gain	BEN	NBP08									
Restricted Stock - MIP	BEN	NBP13	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	9,513,920.00
Director's Stock Awards	BEN	NBP16	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	4,119,248.00
Director's Stock - Temp	BEN	NBP18									
Pension Expense	BEN	PEN01	(21,844,750.00)	(21,844,750.00)	(22,965,767.00)	(22,965,767.00)	(22,965,767.00)	(18,392,785.00)	(18,392,785.00)	(18,392,785.00)	(17,889,982.00)
FAS106 Adjustment	BEN	PR801	63,306,338.00	63,306,338.00	63,869,015.00	63,869,015.00	63,869,015.00	63,890,734.00	63,890,734.00	63,890,734.00	64,734,131.00
Benefits - Subtotal			88,878,825.00	88,878,825.00	88,808,123.00	88,808,123.00	88,808,123.00	93,781,649.00	93,781,649.00	93,781,649.00	97,550,127.00
CWIP	CWIP/RWIP	FXA26	(4,676,875.00)	(4,676,875.00)	(4,676,875.00)	(4,676,875.00)	(4,676,875.00)	(2,590,304.00)	(2,590,304.00)	(2,590,304.00)	(15,698,255.00)
RWIP	CWIP/RWIP	FXA47	(5,823,664.00)	(5,823,664.00)	(5,823,664.00)	(5,823,664.00)	(5,823,664.00)	(5,866,397.00)	(5,866,397.00)	(5,866,397.00)	(5,866,252.00)
CWIP/RWIP - Subtotal			(10,500,538.00)	(10,500,538.00)	(10,500,538.00)	(10,500,538.00)	(10,500,538.00)	(8,456,701.00)	(8,456,701.00)	(8,456,701.00)	(21,564,507.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(1,279,267,978.00)	(1,279,267,978.00)	(1,314,220,190.00)	(1,314,220,190.00)	(1,314,220,190.00)	(1,354,660,624.00)	(1,354,660,624.00)	(1,354,660,624.00)	(1,379,107,881.00)
Depreciation Adjustment	FXA	FXA02	(66,520,070.00)	(66,520,070.00)	(78,886,905.00)	(78,886,905.00)	(78,886,905.00)	(83,119,906.00)	(83,119,906.00)	(83,119,906.00)	(106,761,618.00)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03									
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04									
Section 481(a) Cushion Gas	FXA	FXA13	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00
Section 481(a) Line Pack Gas	FXA	FXA14	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00
IRS Audit Assessment - Cost	FXA	FXA15									
IRS Audit Assessment - Accum	FXA	FXA16									
Repair % Completion Allowance	FXA	FXA41									
Section 481(a) Retirements	FXA	FXA46									
Plant - Subtotal			(1,345,172,116.00)	(1,345,172,116.00)	(1,392,491,163.00)	(1,392,491,163.00)	(1,392,491,163.00)	(1,437,164,598.00)	(1,437,164,598.00)	(1,437,164,598.00)	(1,485,253,366.00)
Deferred Gas Costs	GCA	GCA01	7,468,958.00	7,468,958.00	8,309,046.00	8,309,046.00	8,309,046.00	12,692,056.00	12,692,056.00	12,692,056.00	1,859,787.00
Over Recoveries of PGA	GCA	GCA03	(26,922,125.00)	(26,922,125.00)	(21,844,581.00)	(21,844,581.00)	(21,844,581.00)	(31,794,952.00)	(31,794,952.00)	(31,794,952.00)	(33,080,223.00)
PGA - Amended Item	GCA	GCA04									
Gas Cost Adjustment - Subtotal			(19,453,167.00)	(19,453,167.00)	(13,535,534.00)	(13,535,534.00)	(13,535,534.00)	(19,102,896.00)	(19,102,896.00)	(19,102,896.00)	(31,220,436.00)
LGS - Goodwill Amortization	GDW	ONT13	(13,553,679.00)	(13,553,679.00)	(13,902,303.00)	(13,902,303.00)	(13,902,303.00)	(14,250,927.00)	(14,250,927.00)	(14,250,927.00)	(14,599,551.00)
TXU - Goodwill Amortization	GDW	ONT49	(110,693,849.00)	(110,693,849.00)	(113,756,134.00)	(113,756,134.00)	(113,756,134.00)	(116,818,320.00)	(116,818,320.00)	(116,818,320.00)	(119,875,412.00)
Goodwill - Subtotal			(124,247,628.00)	(124,247,628.00)	(127,658,437.00)	(127,658,437.00)	(127,658,437.00)	(131,069,246.00)	(131,069,246.00)	(131,069,246.00)	(134,472,963.00)
Customer Advances	ONT	CAP01	4,279,018.00	4,279,018.00	4,279,018.00	4,279,018.00	4,279,018.00	4,279,018.00	4,279,018.00	4,279,018.00	3,607,410.00
Amortization - LGS Acq. 1810-13523	ONT	DTE01									
Deferred Expense Projects	ONT	DTE09	(1,421,409.00)	(1,421,409.00)	(1,506,473.00)	(1,506,473.00)	(1,506,473.00)	(11,247.00)	(11,247.00)	(11,247.00)	(29,226.00)
Amortization - LGS Acq. 1810-14155	ONT	DTE12	(1,420,198.00)	(1,420,198.00)	(1,420,198.00)	(1,420,198.00)	(1,420,198.00)	(1,420,198.00)	(1,420,198.00)	(1,420,198.00)	(1,359,648.00)
Deferred Projects - TXU Acquisition	ONT	DTE14									
RAR 91/93 Bond Cost Amortized	ONT	DVA05	23,997.00	23,997.00	23,997.00	23,997.00	23,997.00	23,997.00	23,997.00	23,997.00	25,433.00
RAR 91/93 Bond Cost Capitalized	ONT	DVA06									
DIG on Fixed Assets	ONT	DVA16									
DIG on Fixed Assets - UCG Storage	ONT	DVA18	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)
DIG on Fixed Assets - WVG	ONT	DVA19									
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	(137,613.00)	(137,613.00)	(137,613.00)	(137,613.00)	(137,613.00)	(137,613.00)	(137,613.00)	(137,613.00)	(142,988.00)
MVG Right of Way	ONT	DVA35	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)	(4,287,290.00)
Amortization - Comfort Goodwill	ONT	DVA37	(272,084.00)	(272,084.00)	(272,084.00)	(272,084.00)	(272,084.00)	(272,084.00)	(272,084.00)	(272,084.00)	(303,236.00)
Deferred ITC - GGC	ONT	ITC01									
Deferred ITC - UCG Non-Utility	ONT	ITC02	6,485.00	6,485.00	6,485.00	6,485.00	6,485.00	6,485.00	6,485.00	6,485.00	4,169.00
Deferred ITC - UCG	ONT	ITC03									
Deferred ITC - MVG	ONT	ITC04									
Regulatory Liability - GGC	ONT	ITC05									
Capitalized Selling Expense	ONT	NTE03	69,284.00	69,284.00	69,284.00	69,284.00	69,284.00	71,658.00	71,658.00	71,658.00	58,852.00
UNICAP Section 263A Costs	ONT	NTE11	4,168,280.00	4,168,280.00	4,168,280.00	4,168,280.00	4,168,280.00	3,788,950.00	3,788,950.00	3,788,950.00	4,705,151.00
481(a) UNICAP	ONT	NTE15									
UNICAP - IRS Audit	ONT	NTE19									
Allowance for Doubtful Accounts	ONT	ONT02	5,951,480.00	5,951,480.00	6,691,157.00	6,691,157.00	6,691,157.00	7,428,063.00	7,428,063.00	7,428,063.00	7,423,223.00
Clearing Account - Adjustment	ONT	ONT03	185,463.00	185,463.00	185,463.00	185,463.00	185,463.00	185,463.00	185,463.00	185,463.00	150,516.00
Charitable Contribution Carryover	ONT	ONT04	10,490,111.00	10,490,111.00	10,832,021.00	10,832,021.00	10,832,021.00	10,113,760.00	10,113,760.00	10,113,760.00	10,525,870.00
RAR CFWE 1990-1985	ONT	ONT06									

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
Total Utility

Adjustment Description	Category	Adj Code	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Union Gas - Non Compete	ONT	ONT21	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(4,782,960.00)	(4,782,960.00)	(4,782,960.00)	(4,782,960.00)	(4,782,960.00)	(4,782,960.00)	(4,782,960.00)	(4,782,960.00)	(5,735,098.00)
Rate Case Accrual	ONT	ONT32	(2,919,586.00)	(2,919,586.00)	(3,159,261.00)	(3,159,261.00)	(3,159,261.00)	(3,808,283.00)	(3,808,283.00)	(3,808,283.00)	(5,069,909.00)
Research and Development Expenses	ONT	ONT33	118,391.00	118,391.00	118,391.00	118,391.00	118,391.00	118,391.00	118,391.00	118,391.00	148,800.00
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	-	-	-	-
Prepayments - MVG	ONT	ONT51	(1,961.00)	(1,961.00)	(1,961.00)	(1,961.00)	(1,961.00)	(1,961.00)	(1,961.00)	(1,961.00)	(1,169.00)
WACOG to FIFO Adjustment	ONT	ONT52	(5,190,659.00)	(5,190,659.00)	(1,147,213.00)	(1,147,213.00)	(1,147,213.00)	(693,568.00)	(693,568.00)	(693,568.00)	(707,323.00)
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	117,991.00
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	-	-	-	(6,968,861.00)
Reg Asset Benefit Accrual	ONT	ONT68	(6,697,772.00)	(6,697,772.00)	(6,681,717.00)	(6,681,717.00)	(6,681,717.00)	(6,650,834.00)	(6,650,834.00)	(6,650,834.00)	(6,984,866.00)
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	(10,685,474.00)	(10,685,474.00)	(13,698,886.00)	(13,698,886.00)	(13,698,886.00)	(19,838,216.00)	(19,838,216.00)	(19,838,216.00)	(9,803,882.00)
LA SIP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	(32,008.00)
Intra Period Tax Allocation	ONT	OTH	654,612.00	654,612.00	1,309,223.00	1,309,223.00	1,309,223.00	70,400.00	70,400.00	70,400.00	-
Regulatory Asset - LGS Amortization	ONT	RG401	(285,654.00)	(285,654.00)	(285,654.00)	(285,654.00)	(285,654.00)	(285,654.00)	(285,654.00)	(285,654.00)	(308,973.00)
Regulatory Asset - Mid Tax	ONT	RG403	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RG101	3,897.00	3,897.00	3,897.00	3,897.00	3,897.00	3,896.00	3,896.00	3,896.00	(35.00)
Regulatory Liability - Mid-Tex	ONT	RG102	17,320.00	17,320.00	17,320.00	17,320.00	17,320.00	17,320.00	17,320.00	17,320.00	8,286.00
Regulatory Liability - GGC 109	ONT	RG103	6,562.00	6,562.00	6,562.00	6,562.00	6,562.00	6,562.00	6,562.00	6,562.00	1,473.00
Regulatory Liability - UCGC 109	ONT	RG104	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(410,600.00)
Regulatory Liability - UCGC Rate	ONT	RG105	382,061.00	382,061.00	382,061.00	382,061.00	382,061.00	382,061.00	382,061.00	382,061.00	291,769.00
Other - Subtotal			(13,807,528.00)	(13,807,528.00)	(11,349,977.00)	(11,349,977.00)	(11,349,977.00)	(16,997,986.00)	(16,997,986.00)	(16,997,986.00)	(15,838,408.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(207,097,743.00)	(207,097,743.00)	(219,167,600.00)	(219,167,600.00)	(219,167,600.00)	(219,884,627.00)	(219,884,627.00)	(219,079,036.00)	(217,201,876.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	395,636,604.00	395,636,604.00	377,175,208.00	377,175,208.00	377,175,208.00	405,828,177.00	405,828,177.00	405,022,586.00	444,334,650.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	(2,947,398.00)
ST-State Net Operating Loss	TAX	TAX04	15,996,190.00	15,996,190.00	15,996,190.00	15,996,190.00	15,996,190.00	15,996,190.00	15,996,190.00	15,996,190.00	18,731,296.00
ST-State Bonus Depreciation	TAX	TAX05	10,993,077.00	10,993,077.00	10,993,077.00	10,993,077.00	10,993,077.00	10,993,077.00	10,993,077.00	10,993,077.00	10,942,007.00
FD-FAS 115 Adjustment	TAX	TAX06	(4,352,108.00)	(4,031,821.00)	(4,512,413.00)	(4,126,369.00)	(4,391,936.00)	(4,728,876.00)	(4,468,347.00)	(4,795,936.00)	(4,319,812.00)
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	(3,847,578.00)	(3,847,578.00)	(3,847,578.00)	(3,847,578.00)	(3,847,578.00)	(3,847,578.00)	(3,847,578.00)	(3,847,578.00)	(3,829,703.00)
FD-Federal Benefit on State NOL	TAX	TAX12	(5,598,666.00)	(5,598,666.00)	(5,598,666.00)	(5,598,666.00)	(5,598,666.00)	(5,598,666.00)	(5,598,666.00)	(5,598,666.00)	(6,619,283.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00
ST-Enterprise Zone ITC	TAX	TAX39	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00	988,593.00
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	16,938,896.00	16,810,246.00	16,681,596.00	16,552,946.00	16,424,296.00	16,295,646.00	16,166,996.00	16,038,346.00	15,909,696.00
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	(35,334,303.00)	(33,637,539.00)	(30,937,042.00)	(26,299,944.00)	(17,158,557.00)	(17,078,044.00)	(13,922,649.00)	3,186,649.00	(5,344,290.00)
Other Tax Effected Items - Subtotal			194,034,596.00	195,922,997.00	167,482,999.00	172,377,491.00	181,124,661.00	208,675,526.00	211,962,900.00	228,615,859.00	260,743,168.00
Total Accumulated Deferred Income Tax			(1,224,228,899.00)	(1,222,340,498.00)	(1,292,832,876.00)	(1,287,938,384.00)	(1,279,191,214.00)	(1,309,010,511.00)	(1,305,723,237.00)	(1,289,070,178.00)	(1,324,010,321.00)
Per Financials:											
A1900-28201			222,291,511.00	222,291,511.00	222,291,511.00	222,291,511.00	222,291,511.00	228,675,302.00	228,675,302.00	228,675,302.00	238,916,627.00
A1900-28206			18,402,629.00	18,402,629.00	18,402,629.00	18,402,629.00	18,402,629.00	17,964,698.00	17,964,698.00	17,964,698.00	20,439,271.00
A2820-28201			(1,278,719,456.00)	(1,278,719,456.00)	(1,349,574,909.00)	(1,349,574,909.00)	(1,349,574,909.00)	(1,374,072,147.00)	(1,374,072,147.00)	(1,374,072,147.00)	(1,403,142,578.00)
A2820-28206			(73,663,852.00)	(73,663,852.00)	(75,392,032.00)	(75,392,032.00)	(75,392,032.00)	(77,060,485.00)	(77,060,485.00)	(77,060,485.00)	(83,163,830.00)
A2830-28201			(105,690,634.00)	(103,921,228.00)	(101,961,751.00)	(97,375,679.00)	(89,179,701.00)	(97,931,819.00)	(94,851,687.00)	(79,383,600.00)	(90,943,749.00)
A2830-28204			-	-	-	-	-	-	-	-	-
A2830-28206			(6,849,094.00)	(6,730,095.00)	(6,598,322.00)	(6,289,902.00)	(5,738,710.00)	(6,586,057.00)	(6,378,914.00)	(5,193,942.00)	(6,116,100.00)
Total			(1,224,228,899.00)	(1,222,340,497.00)	(1,292,832,874.00)	(1,287,938,382.00)	(1,279,191,212.00)	(1,309,010,509.00)	(1,305,723,234.00)	(1,289,070,175.00)	(1,324,010,359.00)
Difference											
			(2.00)	(2.00)	(1.00)	(1.00)	(2.00)	(2.00)	(3.00)	(3.00)	38.00

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DIV

Adjustment Description	Category	Adj Code	Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	Fiscal 2010 9/30/2010	Fiscal 2011 10/31/2010	Fiscal 2011 11/30/2010
Adjustment Description	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC03	35,727.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00
Directors Deferred Bonus	ACC	ACC04	66,682.00	22,217.00	22,217.00	22,217.00	22,217.00	22,217.00	22,217.00	22,217.00	22,217.00	22,217.00	81,592.00	81,592.00	81,592.00	128,764.00	128,764.00	128,764.00
MIP/VPP Accrual	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Environmental Asset	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC11	(2,016.00)	64,827.00	64,827.00	64,827.00	64,827.00	64,827.00	64,827.00	64,827.00	64,827.00	64,827.00	64,827.00	64,827.00	64,827.00	4,046.00	4,046.00	4,046.00
Vacation Accrual	ACC	ACC12	393,229.00	449,932.00	449,932.00	449,932.00	449,932.00	449,932.00	449,932.00	449,932.00	449,932.00	449,932.00	449,932.00	449,932.00	449,932.00	413,794.00	413,794.00	413,794.00
Worker's Comp Insurance Reserve	ACC	ACC12	493,622.00	542,020.00	542,020.00	542,020.00	542,020.00	542,020.00	542,020.00	542,020.00	542,020.00	542,020.00	536,568.00	536,568.00	536,568.00	545,320.00	545,320.00	545,320.00
Accrual - Subtotal	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust - True Up	BEN	NBP03	1,130,109.00	1,109,354.00	1,109,354.00	1,109,354.00	1,111,842.00	1,111,842.00	1,111,842.00	1,110,816.00	1,110,816.00	1,110,816.00	1,111,693.00	1,111,693.00	1,111,693.00	1,112,862.00	1,112,862.00	1,112,862.00
SEBP Adjustment	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PRB01	5,983,186.00	8,010,972.00	8,010,972.00	8,010,972.00	8,150,268.00	8,150,268.00	8,150,268.00	8,173,184.00	8,173,184.00	8,173,184.00	8,129,789.00	8,129,789.00	8,129,789.00	8,753,820.00	8,753,820.00	8,753,820.00
FAS106 Adjustment	BEN	PRB01	8,113,289.00	9,120,326.00	9,120,326.00	9,120,326.00	9,262,110.00	9,262,110.00	9,262,110.00	9,284,000.00	9,284,000.00	9,284,000.00	9,241,482.00	9,241,482.00	9,241,482.00	9,866,683.00	9,866,683.00	9,866,683.00
Benefits - Subtotal	CWIP	CWIP/RWII FXA26	(403,733.00)	(655,764.00)	(655,764.00)	(655,764.00)	(655,764.00)	(655,764.00)	(655,764.00)	(655,764.00)	(655,764.00)	(655,764.00)	93,520.00	93,520.00	93,520.00	(15,902.00)	(15,902.00)	(15,902.00)
RWIP	CWIP	CWIP/RWII FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal	CWIP	CWIP/RWIP	(403,733.00)	(655,764.00)	(655,764.00)	(655,764.00)	(655,764.00)	(655,764.00)	(655,764.00)	(655,764.00)	(655,764.00)	(655,764.00)	93,520.00	93,520.00	93,520.00	(15,902.00)	(15,902.00)	(15,902.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(2,751,282.00)	(2,621,502.00)	(2,621,502.00)	(2,621,502.00)	(3,555,275.00)	(3,555,275.00)	(3,555,275.00)	(4,489,048.00)	(4,489,048.00)	(4,489,048.00)	(10,586,023.00)	(10,586,023.00)	(10,586,023.00)	(2,952,497.00)	(2,952,497.00)	(2,952,497.00)
Depreciation Adjustment	FXA	FXA02	779,177.00	817,546.00	817,546.00	817,546.00	(1,073,165.00)	(1,073,165.00)	(1,073,165.00)	(2,963,876.00)	(2,963,876.00)	(2,963,876.00)	(1,788,427.00)	(1,788,427.00)	(1,788,427.00)	882,271.00	882,271.00	882,271.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	17,610.00	(29,280.00)	(29,280.00)	(29,280.00)	(29,280.00)	(29,280.00)	(29,280.00)	(29,280.00)	(29,280.00)	(29,280.00)	-	-	-	(144.00)	(144.00)	(144.00)
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	(426,948.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal	GCA	GCA01	(2,381,443.00)	(2,041,092.00)	(2,041,092.00)	(2,041,092.00)	(4,865,576.00)	(4,865,576.00)	(4,865,576.00)	(7,690,061.00)	(7,690,061.00)	(7,690,061.00)	(12,582,307.00)	(12,582,307.00)	(12,582,307.00)	(2,278,227.00)	(2,278,227.00)	(2,278,227.00)
Deferred Gas Costs	GCA	GCA03	-	-	-	-	(4,586,856.00)	(4,586,856.00)	(4,586,856.00)	(12,169,489.00)	(12,169,489.00)	(12,169,489.00)	1,441,116.00	1,441,116.00	1,441,116.00	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	3,600,251.00	3,600,251.00	3,600,251.00	11,622,653.00	11,622,653.00	11,622,653.00	(1,145,585.00)	(1,145,585.00)	(1,145,585.00)	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	GDW	ONT13	-	-	-	-	(986,606.00)	(986,606.00)	(986,606.00)	(546,836.00)	(546,836.00)	(546,836.00)	295,531.00	295,531.00	295,531.00	-	-	-
LGS - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	ONT	CAP01	(13,508.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)
Customer Advances	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE09	(89,531.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)
Deferred Expense Projects	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DVA05	17,507.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	18,502.00	19,958.00	19,958.00	19,958.00
RAR 91/93 Bond Cost Amortized	ONT	DVA06	(37,823.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)
RAR 91/93 Bond Cost Capitalized	ONT	DVA16	(184,220.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,833.00)	(117,849.00)	(117,849.00)	(117,849.00)	(46,606.00)	(46,606.00)	(46,606.00)
DIG on Fixed Assets	ONT	DVA18	(1,219,957.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)
DIG on Fixed Assets - UCG Storage	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WVG	ONT	DVA26	(115,289.00)	(117,704.00)	(117,704.00)	(117,704.00)	(117,704.00)	(117,704.00)	(117,704.00)	(117,704.00)	(117,704.00)	(117,704.00)	(117,704.00)	(117,704.00)	(117,704.00)	(123,152.00)	(123,152.00)	(123,152.00)
RAR 86/90 Lease Expense Amortiz.	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComfurT Goodwill	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC02	33,489.00	27,401.00	27,401.00	27,401.00	27,401.00	27,401.00	27,401.00	27,401.00	27,401.00	27,401.00	27,401.00	27,401.00	27,401.00	22,194.00	22,194.00	22,194.00
Deferred ITC - UCG Non-Utility	ONT	ITC03	115,068.00	60,757.00	60,757.00	60,757.00	60,757.00	60,757.00	60,757.00	60,757.00	60,757.00	60,757.00	60,757.00	60,757.00	60,757.00	25,544.00	25,544.00	25,544.00
Deferred ITC - UCG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE11	376,932.00	1,330,992.00	1,330,992.00	1,330,992.00	1,330,992.00	1,330,992.00	1,330,992.00	1,330,992.00	1,330,992.00	1,330,992.00	(1,060,769.00)	(1,060,769.00)	(1,060,769.00)	(595,629.00)	(595,629.00)	(595,629.00)
UNICAP Section 263A Costs	ONT	NTE15	1,954,562.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00
481(a) UNICAP	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	ONT02	38,751.00	68,801.00	68,801.00	68,801.00	270,351.00	270,351.00	270,351.00	742,215.00	742,215.00	742,215.00	731,991.00	731,991.00	731,991.00	110,106.00	110,106.00	110,106.00

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DIV

Adjustment Description	Category	Adj Code	Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	Fiscal 2010 9/30/2010	Fiscal 2011 10/31/2010	Fiscal 2011 11/30/2010
Union Gas - Non Compete	ONT	ONT21	424,291.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00
Monarch - Non Compete	ONT	ONT22	27,866.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	17,266.00	7,399.00	7,399.00
Palmyra - Non Compete	ONT	ONT23	36,791.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	28,659.00	21,494.00	21,494.00
Prepayments	ONT	ONT31	(14,229.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Case Accrual	ONT	ONT32	-	-	-	-	59,082.00	59,082.00	59,082.00	190,577.00	190,577.00	190,577.00	283,963.00	283,963.00	283,963.00	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	8,811.00	8,579.00	8,579.00	8,579.00	8,579.00	8,579.00	8,579.00	8,579.00	8,579.00	8,579.00	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	(16,343.00)	(574,712.00)	(574,712.00)	(574,712.00)	8,257.00	8,257.00	8,257.00	(884,669.00)	(884,669.00)	(884,669.00)	(51,667.00)	(51,667.00)	(51,667.00)	(48,546.00)	(48,546.00)	(48,546.00)
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTI	-	-	-	-	(55,825.00)	(55,825.00)	(55,825.00)	(111,649.00)	(111,649.00)	(111,649.00)	-	-	-	37,055.00	37,055.00	37,055.00
Regulatory Asset - LGS Amortization	ONT	RGAO1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid-Tex	ONT	RGAO3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	(740,171.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(669,948.00)	(619,204.00)	(619,204.00)	(619,204.00)
Regulatory Liability - UCGC Rate	ONT	RGL05	867,773.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	753,408.00	661,880.00	661,880.00	661,880.00
Other - Subtotal			1,408,716.00	1,825,670.00	1,825,670.00	1,825,670.00	2,613,446.00	2,613,446.00	2,613,446.00	2,268,055.00	2,268,055.00	2,268,055.00	895,511.00	895,511.00	895,511.00	463,997.00	463,997.00	463,997.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	486,746.00	840,666.00	840,666.00	840,666.00	840,666.00	840,666.00	840,666.00	840,666.00	840,666.00	840,666.00	3,386,455.00	3,386,455.00	3,386,455.00	3,731,897.00	3,731,897.00	3,731,897.00
ST-State Bonus Depreciation	TAX	TAX05	3,997,948.00	4,001,432.00	4,001,432.00	4,001,432.00	4,001,432.00	4,001,432.00	4,001,432.00	4,001,432.00	4,001,432.00	4,001,432.00	3,481,304.00	3,481,304.00	3,481,304.00	4,059,796.00	4,059,796.00	4,059,796.00
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	(1,399,282.00)	(1,400,501.00)	(1,400,501.00)	(1,400,501.00)	(1,400,501.00)	(1,400,501.00)	(1,400,501.00)	(1,400,501.00)	(1,400,501.00)	(1,400,501.00)	(1,218,456.00)	(1,218,456.00)	(1,218,456.00)	(1,420,929.00)	(1,420,929.00)	(1,420,929.00)
FD-Federal Benefit on State NOL	TAX	TAX12	(170,361.00)	(294,233.00)	(294,233.00)	(294,233.00)	(294,233.00)	(294,233.00)	(294,233.00)	(294,233.00)	(294,233.00)	(294,233.00)	(1,185,259.00)	(1,185,259.00)	(1,185,259.00)	(1,306,164.00)	(1,306,164.00)	(1,306,164.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			2,915,051.00	5,147,364.00	5,147,364.00	5,147,364.00	5,147,364.00	5,147,364.00	5,147,364.00	5,147,364.00	5,147,364.00	5,147,364.00	4,484,043.00	4,484,043.00	4,484,043.00	5,064,600.00	5,064,600.00	5,064,600.00
Total Accumulated Deferred Income Tax			10,145,503.00	11,938,523.00	11,938,523.00	11,938,523.00	9,056,994.00	9,056,994.00	9,056,994.00	6,348,778.00	6,348,778.00	6,348,778.00	2,944,350.00	2,944,350.00	2,944,350.00	13,646,470.00	13,646,470.00	13,646,470.00
Per Financials:																		
A1900-28201			10,730,881.00	11,409,198.00	11,409,198.00	11,409,198.00	11,409,198.00	11,409,198.00	11,409,198.00	11,409,198.00	11,409,198.00	11,409,198.00	11,396,335.00	11,396,335.00	11,396,335.00	12,517,320.00	12,517,320.00	12,517,320.00
A1900-28206			1,995,546.00	1,876,643.00	1,876,643.00	1,876,643.00	1,876,643.00	1,876,643.00	1,876,643.00	1,876,643.00	1,876,643.00	1,876,643.00	4,421,264.00	4,421,264.00	4,421,264.00	1,133,232.00	1,133,232.00	1,133,232.00
A2820-28201			(3,845,839.00)	(3,872,863.00)	(3,872,863.00)	(3,872,863.00)	(6,598,634.00)	(6,598,634.00)	(6,598,634.00)	(9,160,460.00)	(9,160,460.00)	(9,160,460.00)	(11,187,174.00)	(11,187,174.00)	(11,187,174.00)	(3,524,087.00)	(3,524,087.00)	(3,524,087.00)
A2820-28206			3,659,329.00	3,776,937.00	3,776,937.00	3,776,937.00	3,621,179.00	3,621,179.00	3,621,179.00	3,474,789.00	3,474,789.00	3,474,789.00	2,848,119.00	2,848,119.00	2,848,119.00	3,868,825.00	3,868,825.00	3,868,825.00
A2830-28201			(2,103,304.00)	(1,171,715.00)	(1,171,715.00)	(1,171,715.00)	(1,171,715.00)	(1,171,715.00)	(1,171,715.00)	(1,171,715.00)	(1,171,715.00)	(1,171,715.00)	(4,255,418.00)	(4,255,418.00)	(4,255,418.00)	(3,849,755.00)	(3,849,755.00)	(3,849,755.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(291,110.00)	(79,677.00)	(79,677.00)	(79,677.00)	(79,677.00)	(79,677.00)	(79,677.00)	(79,677.00)	(79,677.00)	(79,677.00)	(278,776.00)	(278,776.00)	(278,776.00)	8,500,934.00	8,500,934.00	8,500,934.00
Total			10,145,503.00	11,938,523.00	11,938,523.00	11,938,523.00	9,056,994.00	9,056,994.00	9,056,994.00	6,348,778.00	6,348,778.00	6,348,778.00	2,944,350.00	2,944,350.00	2,944,350.00	13,646,470.00	13,646,470.00	13,646,470.00
Difference			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DIV

Adjustment Description	Category	Adj Code	Fiscal 2011 12/31/2010	Fiscal 2011 1/31/2011	Fiscal 2011 2/28/2011	Fiscal 2011 3/31/2011	Fiscal 2011 4/30/2011	Fiscal 2011 5/31/2011	Fiscal 2011 6/30/2011	Fiscal 2011 7/31/2011	Fiscal 2011 8/31/2011	Fiscal 2011 9/30/2011	Fiscal 2012 10/31/2011	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 1/31/2012	Fiscal 2012 2/29/2012
Adjustment Description	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC04	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00
MIP/VPP Accrual	ACC	ACC05	128,764.00	128,764.00	128,764.00	128,764.00	128,764.00	128,764.00	128,764.00	128,764.00	128,764.00	35,376.00	35,376.00	35,376.00	35,376.00	35,376.00	35,376.00
Accrued Environmental Asset	ACC	ACC06	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)
Miscellaneous Accrued	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC12	4,046.00	4,046.00	4,046.00	4,046.00	4,046.00	4,046.00	4,046.00	4,046.00	4,046.00	(53,879.00)	(53,879.00)	(53,879.00)	(53,879.00)	(53,879.00)	(53,879.00)
Worker's Comp Insurance Reserve	ACC	ACC12	413,794.00	413,794.00	413,794.00	413,794.00	413,794.00	413,794.00	413,794.00	413,794.00	413,794.00	336,999.00	336,999.00	336,999.00	336,999.00	336,999.00	336,999.00
Accrual - Subtotal	BEN	NBP01	545,320.00	545,320.00	545,320.00	545,320.00	545,320.00	545,320.00	545,320.00	545,320.00	545,320.00	317,212.00	317,212.00	317,212.00	317,212.00	317,212.00	317,212.00
Rabbi Trust - True Up	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP04	1,113,801.00	1,113,801.00	1,113,801.00	1,115,661.00	1,115,661.00	1,115,661.00	1,117,521.00	1,117,521.00	1,117,521.00	1,121,850.00	1,121,850.00	1,121,850.00	1,122,839.00	1,122,839.00	1,122,839.00
Rabbi Trust MVG	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PR01	8,795,518.00	8,795,518.00	8,795,518.00	8,889,284.00	8,889,284.00	8,889,284.00	8,981,557.00	8,981,557.00	8,981,557.00	9,531,902.00	9,531,902.00	9,531,902.00	9,380,204.00	9,380,204.00	9,380,204.00
FAS106 Adjustment	BEN	PR01	9,909,319.00	9,909,319.00	9,909,319.00	10,004,945.00	10,004,945.00	10,004,945.00	10,099,077.00	10,099,077.00	10,099,077.00	10,653,752.00	10,653,752.00	10,653,752.00	10,503,043.00	10,503,043.00	10,503,043.00
Benefits - Subtotal	CWIP	RWII	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	12,541.00	12,541.00	12,541.00	12,541.00	12,541.00	12,541.00
CWIP	CWIP	RWII	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	12,541.00	12,541.00	12,541.00	12,541.00	12,541.00	12,541.00
RWIP	CWIP	RWII	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	(15,902.00)	12,541.00	12,541.00	12,541.00	12,541.00	12,541.00	12,541.00
CWIP/RWIP - Subtotal	FXA	FXA01	(6,279,739.00)	(6,279,739.00)	(6,279,739.00)	(9,893,678.00)	(9,893,678.00)	(9,893,678.00)	(12,412,338.00)	(12,412,338.00)	(12,412,338.00)	(3,074,020.00)	(3,074,020.00)	(3,074,020.00)	(6,078,163.00)	(6,078,163.00)	(6,078,163.00)
Fixed Asset Cost Adjustment	FXA	FXA02	(2,425,387.00)	(2,425,387.00)	(2,425,387.00)	(5,866,836.00)	(5,866,836.00)	(5,866,836.00)	(7,300,609.00)	(7,300,609.00)	(7,300,609.00)	1,135,790.00	1,135,790.00	1,135,790.00	(1,009,290.00)	(1,009,290.00)	(1,009,290.00)
Depreciation Adjustment	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA04	(144.00)	(144.00)	(144.00)	(144.00)	(144.00)	(144.00)	(144.00)	(144.00)	(144.00)	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA18	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	(207,856.00)	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA19	335,313.00	335,313.00	335,313.00	670,626.00	670,626.00	670,626.00	1,005,939.00	1,005,939.00	1,005,939.00	-	-	-	335,313.00	335,313.00	335,313.00
Plant - Subtotal	GCA	GCA01	(8,577,814.00)	(8,577,814.00)	(8,577,814.00)	(15,297,889.00)	(15,297,889.00)	(15,297,889.00)	(18,915,009.00)	(18,915,009.00)	(18,915,009.00)	(1,938,230.00)	(1,938,230.00)	(1,938,230.00)	(6,752,141.00)	(6,752,141.00)	(6,752,141.00)
Deferred Gas Costs	GCA	GCA02	(4,714,466.00)	(4,714,466.00)	(4,714,466.00)	(15,039,986.00)	(15,039,986.00)	(15,039,986.00)	(5,506,392.00)	(5,506,392.00)	(5,506,392.00)	-	-	-	(4,174,174.00)	(4,174,174.00)	(4,174,174.00)
Over Recoveries of PGA	GCA	GCA03	2,945,771.00	2,945,771.00	2,945,771.00	8,857,572.00	8,857,572.00	8,857,572.00	5,912,317.00	5,912,317.00	5,912,317.00	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	GDW	ONT13	(1,768,696.00)	(1,768,696.00)	(1,768,696.00)	(6,182,415.00)	(6,182,415.00)	(6,182,415.00)	405,925.00	405,925.00	405,925.00	-	-	-	(4,174,174.00)	(4,174,174.00)	(4,174,174.00)
LGS - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	ONT	CAP01	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)
Customer Advances	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE09	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	116,293.00	116,293.00	116,293.00	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)
Deferred Expense Projects	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DVA05	19,958.00	19,958.00	19,958.00	19,958.00	19,958.00	19,958.00	19,958.00	19,958.00	19,958.00	21,414.00	21,414.00	21,414.00	21,414.00	21,414.00	21,414.00
RAR 91/93 Bond Cost Amortized	ONT	DVA06	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)
RAR 91/93 Bond Cost Capitalized	ONT	DVA16	(46,606.00)	(46,606.00)	(46,606.00)	(46,606.00)	(46,606.00)	(46,606.00)	(46,606.00)	(46,606.00)	(46,606.00)	24,671.00	24,671.00	24,671.00	24,671.00	24,671.00	24,671.00
DIG on Fixed Assets	ONT	DVA18	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)
DIG on Fixed Assets - UCG Storage	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WVG	ONT	DVA26	(123,152.00)	(123,152.00)	(123,152.00)	(123,152.00)	(123,152.00)	(123,152.00)	(123,152.00)	(123,152.00)	(123,152.00)	(128,601.00)	(128,601.00)	(128,601.00)	(128,601.00)	(128,601.00)	(128,601.00)
RAR 85/90 Lease Expense Amortiz.	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ConcurIT Goodwill	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC02	22,194.00	22,194.00	22,194.00	22,194.00	22,194.00	22,194.00	22,194.00	22,194.00	22,194.00	16,987.00	16,987.00	16,987.00	16,987.00	16,987.00	16,987.00
Deferred ITC - UCG Non-Utility	ONT	ITC03	25,544.00	25,544.00	25,544.00	25,544.00	25,544.00	25,544.00	25,544.00	25,544.00	25,544.00	6,678.00	6,678.00	6,678.00	6,678.00	6,678.00	6,678.00
Deferred ITC - UCG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE11	(595,629.00)	(595,629.00)	(595,629.00)	(595,629.00)	(595,629.00)	(595,629.00)	(595,629.00)	(595,629.00)	(595,629.00)	969,977.00	969,977.00	969,977.00	969,977.00	969,977.00	969,977.00
UNICAP Section 263A Costs	ONT	NTE15	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	1,903,126.00	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	ONT02	265,942.00	265,942.00	265,942.00	499,702.00	499,702.00	499,702.00	516,318.00	516,318.00	516,318.00	128,887.00	128,887.00	128,887.00	244,763.00	244,763.00	244,763.00
Allowance for Doubtful Accounts	ONT	ONT03	972.00	972.00	972.00	972.00	972.00	972.00	972.00	972.00	972.00	972.00	972.00	972.00	972.00	972.00	972.00
Clearing Account - Adjustment	ONT	ONT04	70,096.00	7													

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DIV

Adjustment Description	Category	Adj Code	Fiscal 2011 12/31/2010	Fiscal 2011 1/31/2011	Fiscal 2011 2/28/2011	Fiscal 2011 3/31/2011	Fiscal 2011 4/30/2011	Fiscal 2011 5/31/2011	Fiscal 2011 6/30/2011	Fiscal 2011 7/31/2011	Fiscal 2011 8/31/2011	Fiscal 2011 9/30/2011	Fiscal 2011 10/31/2011	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 1/31/2012	Fiscal 2012 2/29/2012
Union Gas - Non Compete	ONT	ONT21	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00
Monarch - Non Compete	ONT	ONT22	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	7,399.00	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	21,494.00	21,494.00	21,494.00	21,494.00	21,494.00	21,494.00	21,494.00	21,494.00	21,494.00	21,494.00	14,330.00	14,330.00	14,330.00	14,330.00	14,330.00
Prepayments	ONT	ONT31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Case Accrual	ONT	ONT32	52,529.00	52,529.00	52,529.00	176,221.00	176,221.00	176,221.00	261,220.00	261,220.00	261,220.00	-	-	-	44,304.00	44,304.00	44,304.00
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	52,933.00	52,933.00	52,933.00	(401,646.00)	(401,646.00)	(401,646.00)	(161,486.00)	(161,486.00)	(161,486.00)	(147,909.00)	(147,909.00)	(147,909.00)	(45,630.00)	(45,630.00)	(45,630.00)
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	366,957.00	366,957.00	366,957.00	(822,295.00)	696,860.00	696,860.00	1,240,773.00	1,240,773.00	1,240,773.00	37,055.00	37,055.00	37,055.00	444,037.00	444,037.00	444,037.00
Regulatory Asset - LGS Amortization	ONT	RG401	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RG403	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(619,204.00)	(568,459.00)	(568,459.00)	(568,459.00)	(568,459.00)	(568,459.00)	(568,459.00)
Regulatory Liability - UCGC Rate	ONT	RGL05	661,880.00	661,880.00	661,880.00	661,880.00	661,880.00	661,880.00	661,880.00	661,880.00	661,880.00	570,351.00	570,351.00	570,351.00	570,351.00	570,351.00	570,351.00
Other - Subtotal			1,103,743.00	1,103,743.00	1,103,743.00	(182,636.00)	1,336,519.00	1,336,519.00	2,425,675.00	2,425,675.00	2,425,675.00	33,759.00	33,759.00	33,759.00	703,199.00	703,199.00	703,199.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	3,731,897.00	3,731,897.00	3,731,897.00	3,731,897.00	3,731,897.00	3,731,897.00	3,731,897.00	3,731,897.00	3,731,897.00	3,142,249.00	3,142,249.00	3,142,249.00	3,142,249.00	3,142,249.00	3,142,249.00
ST-State Bonus Depreciation	TAX	TAX05	4,059,796.00	4,059,796.00	4,059,796.00	4,059,796.00	4,059,796.00	4,059,796.00	4,059,796.00	4,059,796.00	4,059,796.00	5,784,289.00	5,784,289.00	5,784,289.00	5,784,289.00	5,784,289.00	5,784,289.00
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	(1,420,929.00)	(1,420,929.00)	(1,420,929.00)	(1,420,929.00)	(1,420,929.00)	(1,420,929.00)	(1,420,929.00)	(1,420,929.00)	(1,420,929.00)	(2,024,502.00)	(2,024,502.00)	(2,024,502.00)	(2,024,502.00)	(2,024,502.00)	(2,024,502.00)
FD-Federal Benefit on State NOL	TAX	TAX12	(1,306,164.00)	(1,306,164.00)	(1,306,164.00)	(1,306,164.00)	(1,306,164.00)	(1,306,164.00)	(1,306,164.00)	(1,306,164.00)	(1,306,164.00)	(1,099,787.00)	(1,099,787.00)	(1,099,787.00)	(1,099,787.00)	(1,099,787.00)	(1,099,787.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			5,064,600.00	5,064,600.00	5,064,600.00	5,064,600.00	5,064,600.00	5,064,600.00	5,064,600.00	5,064,600.00	5,064,600.00	5,802,249.00	5,802,249.00	5,802,249.00	5,802,249.00	5,802,249.00	5,802,249.00
Total Accumulated Deferred Income Tax			6,260,571.00	6,260,571.00	6,260,571.00	(6,063,977.00)	(4,544,822.00)	(4,544,822.00)	(390,314.00)	(390,314.00)	(390,314.00)	14,881,282.00	14,881,282.00	14,881,282.00	6,411,929.00	6,411,929.00	6,411,929.00
Per Financials:																	
A1900-28201			12,517,320.00	12,517,320.00	12,517,320.00	13,987,609.00	12,517,320.00	12,517,320.00	12,517,320.00	12,517,320.00	12,517,320.00	11,039,952.00	11,039,952.00	11,039,952.00	11,039,952.00	11,039,952.00	11,039,952.00
A1900-28206			1,133,232.00	1,133,232.00	1,133,232.00	1,133,232.00	1,133,232.00	1,133,232.00	1,133,232.00	1,133,232.00	1,133,232.00	4,241,196.00	4,241,196.00	4,241,196.00	4,241,196.00	4,241,196.00	4,241,196.00
A2820-28201			(10,510,749.00)	(10,510,749.00)	(10,510,749.00)	(20,732,067.00)	(20,732,067.00)	(20,732,067.00)	(16,802,126.00)	(16,802,126.00)	(16,802,126.00)	(3,789,891.00)	(3,789,891.00)	(3,789,891.00)	(11,801,441.00)	(11,801,441.00)	(11,801,441.00)
A2820-28206			3,469,587.00	3,469,587.00	3,469,587.00	2,885,512.00	2,885,512.00	2,885,512.00	3,110,080.00	3,110,080.00	3,110,080.00	5,623,988.00	5,623,988.00	5,623,988.00	5,166,185.00	5,166,185.00	5,166,185.00
A2830-28201			(3,849,755.00)	(3,849,755.00)	(3,849,755.00)	(6,112,739.00)	(3,849,755.00)	(3,849,755.00)	(3,849,755.00)	(3,849,755.00)	(3,849,755.00)	(2,048,001.00)	(2,048,001.00)	(2,048,001.00)	(2,048,001.00)	(2,048,001.00)	(2,048,001.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			3,500,934.00	3,500,934.00	3,500,934.00	3,295,451.00	3,500,934.00	3,500,934.00	3,500,934.00	3,500,934.00	3,500,934.00	(185,962.00)	(185,962.00)	(185,962.00)	(185,962.00)	(185,962.00)	(185,962.00)
Total			6,260,570.00	6,260,570.00	6,260,570.00	(6,063,977.00)	(4,544,823.00)	(4,544,823.00)	(390,314.00)	(390,314.00)	(390,314.00)	14,881,282.00	14,881,282.00	14,881,282.00	6,411,929.00	6,411,929.00	6,411,929.00
Difference			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DIV

Adjustment Description	Category	Adj Code	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013
Adjustment Description	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC04	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC04	35,376.00	35,376.00	35,376.00	35,376.00	35,376.00	35,376.00	247,263.00	247,263.00	247,263.00	247,263.00	247,263.00	247,263.00	247,263.00	247,263.00	247,263.00	(10,535.00)
Accrued Environmental Asset	ACC	ACC05	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	(6,328.00)	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	3,985.00	3,985.00	3,985.00	3,985.00	3,985.00	3,985.00	3,985.00	3,985.00	3,985.00	3,985.00
Vacation Accrual	ACC	ACC11	(53,879.00)	(53,879.00)	(53,879.00)	(53,879.00)	(53,879.00)	(53,879.00)	30,504.00	30,504.00	30,504.00	30,504.00	30,504.00	30,504.00	30,504.00	30,504.00	30,504.00	-
Worker's Comp Insurance Reserve	ACC	ACC12	336,999.00	336,999.00	336,999.00	336,999.00	336,999.00	336,999.00	221,929.00	221,929.00	221,929.00	221,929.00	221,929.00	221,929.00	221,929.00	221,929.00	221,929.00	221,929.00
Accrual - Subtotal			317,212.00	317,212.00	317,212.00	317,212.00	317,212.00	317,212.00	503,681.00	503,681.00	503,681.00	503,681.00	503,681.00	503,681.00	503,681.00	503,681.00	503,681.00	215,379.00
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	1,124,322.00	1,124,322.00	1,124,322.00	1,125,805.00	1,125,805.00	1,125,805.00	1,307,522.00	1,307,522.00	1,307,522.00	1,309,878.00	1,309,878.00	1,309,878.00	1,313,412.00	1,313,412.00	1,313,412.00	1,317,309.00
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PRB01	9,552,064.00	9,552,064.00	9,552,064.00	9,228,108.00	9,228,108.00	9,228,108.00	5,752,522.00	5,752,522.00	5,752,522.00	5,635,725.00	5,635,725.00	5,635,725.00	6,117,308.00	6,117,308.00	6,117,308.00	4,732,241.00
Benefits - Subtotal			10,676,386.00	10,676,386.00	10,676,386.00	10,353,912.00	10,353,912.00	10,353,912.00	7,060,044.00	7,060,044.00	7,060,044.00	6,945,603.00	6,945,603.00	6,945,603.00	7,430,720.00	7,430,720.00	7,430,720.00	6,049,550.00
CWIP	CWIP/RWII	FXA26	12,541.00	12,541.00	12,541.00	12,541.00	12,541.00	12,541.00	13,668.00	13,668.00	13,668.00	13,668.00	13,668.00	13,668.00	(855,713.00)	(855,713.00)	(855,713.00)	18,249.00
RWIP	CWIP/RWII	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,343.00)
CWIP/RWIP - Subtotal			12,541.00	12,541.00	12,541.00	12,541.00	12,541.00	12,541.00	13,668.00	13,668.00	13,668.00	13,668.00	13,668.00	13,668.00	(855,713.00)	(855,713.00)	(855,713.00)	15,906.00
Fixed Asset Cost Adjustment	FXA	FXA01	(6,444,298.00)	(6,444,298.00)	(6,444,298.00)	(8,090,148.00)	(8,090,148.00)	(8,090,148.00)	(2,575,535.00)	(2,575,535.00)	(2,575,535.00)	(4,872,655.00)	(4,872,655.00)	(4,872,655.00)	(6,784,244.00)	(6,784,244.00)	(6,784,244.00)	27,800,708.00
Depreciation Adjustment	FXA	FXA02	(4,131,634.00)	(4,131,634.00)	(4,131,634.00)	(6,866,790.00)	(6,866,790.00)	(6,866,790.00)	911,264.00	911,264.00	911,264.00	(1,003,053.00)	(1,003,053.00)	(1,003,053.00)	(2,723,850.00)	(2,723,850.00)	(2,723,850.00)	(2,324,540.00)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	670,626.00	670,626.00	670,626.00	1,005,939.00	1,005,939.00	1,005,939.00	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(9,905,306.00)	(9,905,306.00)	(9,905,306.00)	(13,950,999.00)	(13,950,999.00)	(13,950,999.00)	(1,664,272.00)	(1,664,272.00)	(1,664,272.00)	(5,875,709.00)	(5,875,709.00)	(5,875,709.00)	(9,508,094.00)	(9,508,094.00)	(9,508,094.00)	25,476,168.00
Deferred Gas Costs	GCA	GCA01	(2,463,270.00)	(2,463,270.00)	(2,463,270.00)	5,894,904.00	5,894,904.00	5,894,904.00	-	-	-	(3,056,370.00)	(3,056,370.00)	(3,056,370.00)	1,282,624.00	1,282,624.00	1,282,624.00	1,024,345.00
Over Recoveries of PGA	GCA	GCA03	-	-	-	(4,902,312.00)	(4,902,312.00)	(4,902,312.00)	-	-	-	1,180,208.00	1,180,208.00	1,180,208.00	(1,724,754.00)	(1,724,754.00)	(1,724,754.00)	(1,778,400.00)
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			(2,463,270.00)	(2,463,270.00)	(2,463,270.00)	992,593.00	992,593.00	992,593.00	-	-	-	(1,876,162.00)	(1,876,162.00)	(1,876,162.00)	(442,131.00)	(442,131.00)	(442,131.00)	(754,055.00)
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	(13,150.00)	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	(87,175.00)	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	21,414.00	21,414.00	21,414.00	21,414.00	21,414.00	21,414.00	22,561.00	22,561.00	22,561.00	22,561.00	22,561.00	22,561.00	22,561.00	22,561.00	22,561.00	22,561.00
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,827.00)	(36,330.00)	(36,330.00)	(36,330.00)	(36,330.00)	(36,330.00)	(36,330.00)	(36,330.00)	(36,330.00)	(36,330.00)	-
DIG on Fixed Assets	ONT	DVA16	24,671.00	24,671.00	24,671.00	24,671.00	24,671.00	24,671.00	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,187,833.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	(128,601.00)	(128,601.00)	(128,601.00)	(128,601.00)	(128,601.00)	(128,601.00)	(132,238.00)	(132,238.00)	(132,238.00)	(132,238.00)	(132,238.00)	(132,238.00)	(132,238.00)	(132,238.00)	(132,238.00)	(132,238.00)
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Comfort Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	16,987.00	16,987.00	16,987.00	16,987.00	16,987.00	16,987.00	11,621.00	11,621.00	11,621.00	11,621.00	11,621.00	11,621.00	11,621.00	11,621.00	11,621.00	12,879.00
Deferred ITC - UCG	ONT	ITC03	6,678.00	6,678.00	6,678.00	6,678.00	6,678.00	6,678.00	2,124.00	2,124.00	2,124.00	2,124.00	2,124.00	2,124.00	2,124.00	2,124.00	2,124.00	866.00
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	969,977.00	969,977.00	969,977.00	969,977.00	969,977.00	969,977.00	1,356,302.00	1,356,302.00	1,356,302.00	1,356,302.00	1,356,302.00	1,356,302.00	1,356,302.00	1,356,302.00	1,356,302.00	1,301,169.00
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	445,556.00	445,556.00	445,556.00	500,945.00	500,945.00	500,945.00	188,700.00	188,700.00	188,700.00	240,569.00	240,569.00	240,569.00	365,580.00	365,580.00	365,580.00	317,359.00
Clearing Account - Adjustment	ONT	ONT03	972.00	972.00	972.00	972.00	972.00	972.00	958.00	958.00	958.00	958.00	958.00	958.00	389,174.00	389,174.00	389,174.00	958.00
Charitable Contribution Carryover																		

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DIV

Adjustment Description	Category	Adj Code	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013
Union Gas - Non Compete	ONT	ONT21	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	413,125.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	14,330.00	14,330.00	14,330.00	14,330.00	14,330.00	14,330.00	7,067.00	7,067.00	7,067.00	7,067.00	7,067.00	7,067.00	7,067.00	7,067.00	7,067.00	7,067.00
Prepayments	ONT	ONT31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Case Accrual	ONT	ONT32	122,982.00	122,982.00	122,982.00	164,186.00	164,186.00	164,186.00	-	-	-	(581.00)	(581.00)	(581.00)	(23,203.00)	(23,203.00)	(23,203.00)	(9,412.00)
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	(393,764.00)	(393,764.00)	(393,764.00)	(378,278.00)	(378,278.00)	(378,278.00)	(317,389.00)	(317,389.00)	(317,389.00)	(547,770.00)	(547,770.00)	(547,770.00)	(102,541.00)	(102,541.00)	(102,541.00)	(53,918.00)
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 2.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLIP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	851,019.00	851,019.00	851,019.00	1,418,440.00	1,418,440.00	1,418,440.00	-	-	-	775,524.00	775,524.00	775,524.00	1,551,048.00	1,551,048.00	1,551,048.00	264,799.00
Regulatory Asset - LGS Amortization	ONT	RG401	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid-Tex	ONT	RG403	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RG101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RG102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RG103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RG104	(568,459.00)	(568,459.00)	(568,459.00)	(568,459.00)	(568,459.00)	(568,459.00)	(510,718.00)	(510,718.00)	(510,718.00)	(510,718.00)	(510,718.00)	(510,718.00)	(510,718.00)	(510,718.00)	(510,718.00)	(510,718.00)
Regulatory Liability - UCGC Rate	ONT	RG105	570,351.00	570,351.00	570,351.00	570,351.00	570,351.00	570,351.00	472,352.00	472,352.00	472,352.00	472,352.00	472,352.00	472,352.00	472,352.00	472,352.00	472,352.00	472,352.00
Other - Subtotal			1,041,519.00	1,041,519.00	1,041,519.00	1,721,019.00	1,721,019.00	1,721,019.00	300,061.00	300,061.00	300,061.00	896,493.00	896,493.00	896,493.00	2,607,850.00	2,607,850.00	2,607,850.00	1,012,422.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	3,142,249.00	3,142,249.00	3,142,249.00	3,142,249.00	3,142,249.00	3,142,249.00	3,806,488.00	3,806,488.00	3,806,488.00	3,806,488.00	3,806,488.00	3,806,488.00	3,806,488.00	3,806,488.00	3,806,488.00	3,605,273.00
ST-State Bonus Depreciation	TAX	TAX05	5,784,289.00	5,784,289.00	5,784,289.00	5,784,289.00	5,784,289.00	5,784,289.00	6,418,669.00	6,418,669.00	6,418,669.00	6,418,669.00	6,418,669.00	6,418,669.00	6,418,669.00	6,418,669.00	6,418,669.00	6,041,283.00
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	(2,024,502.00)	(2,024,502.00)	(2,024,502.00)	(2,024,502.00)	(2,024,502.00)	(2,024,502.00)	(2,246,535.00)	(2,246,535.00)	(2,246,535.00)	(2,246,535.00)	(2,246,535.00)	(2,246,535.00)	(2,246,535.00)	(2,246,535.00)	(2,246,535.00)	(2,114,449.00)
FD-Federal Benefit on State NOL	TAX	TAX12	(1,099,787.00)	(1,099,787.00)	(1,099,787.00)	(1,099,787.00)	(1,099,787.00)	(1,099,787.00)	(1,375,810.00)	(1,375,810.00)	(1,375,810.00)	(1,375,810.00)	(1,375,810.00)	(1,375,810.00)	(1,375,810.00)	(1,375,810.00)	(1,375,810.00)	(1,286,119.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			5,802,249.00	5,802,249.00	5,802,249.00	5,802,249.00	5,802,249.00	5,802,249.00	5,602,812.00	5,602,812.00	5,602,812.00	5,602,812.00	5,602,812.00	5,602,812.00	5,602,812.00	5,602,812.00	5,602,812.00	5,245,988.00
Total Accumulated Deferred Income Tax			5,481,331.00	5,481,331.00	5,481,331.00	5,248,526.00	5,248,526.00	5,248,526.00	12,815,994.00	12,815,994.00	12,815,994.00	7,210,386.00	7,210,386.00	7,210,386.00	6,339,125.00	6,339,125.00	6,339,125.00	38,261,357.00
Per Financials:																		
A1900-28201			11,039,952.00	11,039,952.00	11,039,952.00	11,039,952.00	11,039,952.00	11,039,952.00	8,337,175.00	8,337,175.00	8,337,175.00	8,337,175.00	8,337,175.00	8,337,175.00	8,337,175.00	8,061,152.00	8,061,152.00	7,792,827.00
A1900-28206			4,241,196.00	4,241,196.00	4,241,196.00	4,241,196.00	4,241,196.00	4,241,196.00	3,776,898.00	3,776,898.00	3,776,898.00	3,776,898.00	3,776,898.00	3,776,898.00	4,441,137.00	4,441,137.00	4,415,845.00	
A2820-28201			(12,681,737.00)	(12,681,737.00)	(12,681,737.00)	(12,901,958.00)	(12,901,958.00)	(12,901,958.00)	(2,784,133.00)	(2,784,133.00)	(2,784,133.00)	(8,159,373.00)	(8,159,373.00)	(8,159,373.00)	(10,010,670.00)	(10,010,670.00)	(10,010,670.00)	21,371,959.00
A2820-28206			5,115,883.00	5,115,883.00	5,115,883.00	5,103,299.00	5,103,299.00	5,103,299.00	6,370,055.00	6,370,055.00	6,370,055.00	6,139,688.00	6,139,688.00	6,139,688.00	6,055,331.00	6,055,331.00	6,055,331.00	7,012,852.00
A2830-28201			(2,048,001.00)	(2,048,001.00)	(2,048,001.00)	(2,048,001.00)	(2,048,001.00)	(2,048,001.00)	(1,771,593.00)	(1,771,593.00)	(1,771,593.00)	(1,771,593.00)	(1,771,593.00)	(1,771,593.00)	(2,068,702.00)	(2,068,702.00)	(2,068,702.00)	(1,897,774.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(185,962.00)	(185,962.00)	(185,962.00)	(185,962.00)	(185,962.00)	(185,962.00)	(1,112,407.00)	(1,112,407.00)	(1,112,407.00)	(1,112,407.00)	(1,112,407.00)	(1,112,407.00)	(139,123.00)	(139,123.00)	(139,123.00)	(134,353.00)
Total			5,481,331.00	5,481,331.00	5,481,331.00	5,248,526.00	5,248,526.00	5,248,526.00	12,815,995.00	12,815,995.00	12,815,995.00	7,210,387.00	7,210,387.00	7,210,387.00	6,339,125.00	6,339,125.00	6,339,125.00	38,261,358.00
Difference			0	0	0	0	0	0	-1	-1	-1	-1	-1	-1	0	0	0	0

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Adjustment Description	ACC	ACC001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC005	(10,535.00)	(10,535.00)	122,718.00	122,718.00	122,718.00	122,718.00	122,718.00	122,718.00	122,718.00	122,718.00	122,718.00	76,685.00	-	76,685.00	141,947.00
Accrued Environmental Asset	ACC	ACC006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC008	3,985.00	3,985.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC12	221,929.00	221,929.00	316,281.00	316,281.00	316,281.00	316,281.00	316,281.00	316,281.00	316,281.00	316,281.00	316,281.00	345,211.00	-	345,211.00	449,414.00
Worker's Comp Insurance Reserve	ACC	ACC12	215,379.00	215,379.00	438,999.00	438,999.00	438,999.00	438,999.00	438,999.00	438,999.00	438,999.00	438,999.00	438,999.00	421,896.00	-	421,896.00	591,360.00
Accrual - Subtotal	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust - True Up	BEN	NBP03	1,317,309.00	1,317,309.00	1,323,160.00	1,323,160.00	1,323,160.00	1,327,223.00	1,327,223.00	1,327,223.00	1,333,318.00	1,333,318.00	1,333,318.00	1,339,413.00	-	1,339,413.00	1,347,540.00
SEBP Adjustment	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PRB01	4,732,241.00	4,732,241.00	3,398,366.00	3,398,366.00	3,398,366.00	3,116,140.00	3,116,140.00	3,116,140.00	3,056,238.00	3,056,238.00	3,056,238.00	2,789,727.00	-	2,789,727.00	2,745,190.00
FAS106 Adjustment	BEN	PRB01	6,049,550.00	6,049,550.00	4,721,525.00	4,721,525.00	4,721,525.00	4,443,363.00	4,443,363.00	4,443,363.00	4,389,555.00	4,389,555.00	4,389,555.00	4,129,140.00	-	4,129,140.00	4,092,730.00
Benefits - Subtotal	CWIP	FWA26	18,249.00	18,249.00	37,002.00	37,002.00	37,002.00	37,002.00	37,002.00	37,002.00	37,002.00	37,002.00	37,002.00	37,002.00	-	37,002.00	50,817.00
CWIP	CWIP	FWA47	(2,343.00)	(2,343.00)	(2,343.00)	(2,343.00)	(2,343.00)	(2,343.00)	(2,343.00)	(2,343.00)	(2,343.00)	(2,343.00)	(2,343.00)	(3,042.00)	-	(3,042.00)	(2,382.00)
RWIP	CWIP	FWA47	15,906.00	15,906.00	34,658.00	34,658.00	34,658.00	34,658.00	34,658.00	34,658.00	34,658.00	34,658.00	34,658.00	47,775.00	-	47,775.00	109,496.00
CWIP/RWIP - Subtotal	FWA	FWA01	27,800,708.00	27,800,708.00	(1,527,770.00)	(1,527,770.00)	(1,527,770.00)	(4,323,143.00)	(4,323,143.00)	(4,323,143.00)	(6,245,451.00)	(6,245,451.00)	(6,245,451.00)	(10,670,155.00)	-	(10,670,155.00)	(1,014,106.00)
Fixed Asset Cost Adjustment	FWA	FWA02	(2,324,540.00)	(2,324,540.00)	463,583.00	463,583.00	463,583.00	1,010,438.00	1,010,438.00	1,010,438.00	1,634,707.00	1,634,707.00	1,634,707.00	2,283,405.00	-	2,283,405.00	(178,836.00)
Depreciation Adjustment	FWA	FWA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Gain/Loss on Sale of Fixed Assets	FWA	FWA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FWA	FWA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FWA	FWA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FWA	FWA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FWA	FWA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FWA	FWA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FWA	FWA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	GCA	GCA01	25,476,168.00	25,476,168.00	(1,064,187.00)	(1,064,187.00)	(1,064,187.00)	(3,312,705.00)	(3,312,705.00)	(3,312,705.00)	(4,610,744.00)	(4,610,744.00)	(4,610,744.00)	(8,386,749.00)	-	(8,386,749.00)	(1,192,942.00)
Plant - Subtotal	GCA	GCA03	1,024,345.00	1,024,345.00	-	-	-	(328,295.00)	(328,295.00)	(328,295.00)	(3,327,750.00)	(3,327,750.00)	(3,327,750.00)	442,334.00	-	442,334.00	-
Deferred Gas Costs	GCA	GCA04	(1,778,400.00)	(1,778,400.00)	-	-	-	1,284,101.00	1,284,101.00	1,284,101.00	1,294,613.00	1,294,613.00	1,294,613.00	292,475.00	-	292,475.00	-
Over Recoveries of PGA	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GDW	ONT13	(754,055.00)	(754,055.00)	-	-	-	955,807.00	955,807.00	955,807.00	(2,033,136.00)	(2,033,136.00)	(2,033,136.00)	734,808.00	-	734,808.00	-
Gas Cost Adjustment - Subtotal	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DVA05	22,561.00	22,561.00	23,997.00	23,997.00	23,997.00	23,997.00	23,997.00	23,997.00	23,997.00	23,997.00	23,997.00	23,997.00	-	23,997.00	25,433.00
Amortization - LGS Acq. 1810-14155	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA18	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	(1,171,781.00)	-	(1,171,781.00)	(1,171,781.00)
RAR 91/93 Bond Cost Capitalized	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA26	(132,238.00)	(132,238.00)	(137,613.00)	(137,613.00)	(137,613.00)	(137,613.00)	(137,613.00)	(137,613.00)	(137,613.00)	(137,613.00)	(137,613.00)	(137,613.00)	-	(137,613.00)	(142,988.00)
DIG on Fixed Assets - WKG	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ConcurT Goodwill	ONT	ITC02	12,879.00	12,879.00	6,485.00	6,485.00	6,485.00	6,485.00	6,485.00	6,485.00	6,485.00	6,485.00	6,485.00	6,485.00	-	6,485.00	4,169.00
Deferred ITC - GGC	ONT	ITC03	866.00	866.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	NTE11	1,301,169.00	1,301,169.00	1,343,426.00	1,343,426.00	1,343,426.00	1,343,426.00	1,343,426.00	1,343,426.00	1,343,426.00	1,343,426.00	1,343,426.00	1,310,453.00	-	1,310,453.00	1,716,847.00
Capitalized Selling Expense	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	ONT02	317,359.00	317,359.00	129,267.00	129,267.00	129,267.00	85,355.00	85,355.00	85,355.00	143,254.00	143,254.00	143,254.00	200,140.00	-	200,140.00	147,479.00
UNICAP - IRS Audit	ONT	ONT03	958.00	958.00	958.00	958.00	958.00	958.00	958.00	958.00	958.00	958.00	958.00	958.00	-	958.00	-
Allowance for Doubtful Accounts	ONT	ONT04	82,935.00	82,935.00	-	-	-	61,352.00	61,352.00	61,352.00	83,255.00	83,255.00	83,255.00	120,023.00	-	120,023.00	-
Clearing Account - Adjustment	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	ONT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR CFWE 1990-1995	ONT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Union Gas - Non Compete	ONT	ONT21	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00	407,543.00
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	7,067.00	7,067.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Case Accrual	ONT	ONT32	(9,412.00)	(9,412.00)	-	-	-	194.00	194.00	194.00	244.00	244.00	244.00	200.00	200.00	200.00	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	(53,918.00)	(53,918.00)	(22,303.00)	(22,303.00)	(22,303.00)	175,630.00	175,630.00	175,630.00	(418,978.00)	(418,978.00)	(418,978.00)	(47,077.00)	(47,077.00)	(47,077.00)	(42,864.00)
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	(188,598.00)	(188,598.00)	(188,598.00)	(140,592.00)	(140,592.00)	(140,592.00)	(140,592.00)	(140,592.00)	(140,592.00)	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLIP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	264,799.00	264,799.00	-	-	-	73,709.00	73,709.00	73,709.00	147,419.00	147,419.00	147,419.00	7,927.00	7,927.00	7,927.00	-
Regulatory Asset - LGS Amortization	ONT	RGAD1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tax	ONT	RGAD3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tax	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	(510,718.00)	(510,718.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(460,659.00)	(410,600.00)
Regulatory Liability - UCGC Rate	ONT	RGL05	472,352.00	472,352.00	382,061.00	382,061.00	382,061.00	382,061.00	382,061.00	382,061.00	382,061.00	382,061.00	382,061.00	382,061.00	382,061.00	382,061.00	291,768.00
Other - Subtotal			1,012,422.00	1,012,422.00	501,380.00	501,380.00	501,380.00	602,058.00	602,058.00	602,058.00	209,018.00	209,018.00	209,018.00	502,065.00	502,065.00	502,065.00	825,007.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	3,605,273.00	3,558,959.00	2,456,254.00	2,456,254.00	2,456,254.00	2,456,254.00	2,456,254.00	2,456,254.00	2,456,254.00	2,456,254.00	2,456,254.00	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	6,041,283.00	7,319,323.00	7,260,312.00	7,260,312.00	7,260,312.00	7,260,312.00	7,260,312.00	7,260,312.00	7,260,312.00	7,260,312.00	7,260,312.00	7,260,312.00	7,260,312.00	7,260,312.00	6,888,262.00
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	(2,114,449.00)	(2,561,762.00)	(2,541,109.00)	(2,541,109.00)	(2,541,109.00)	(2,541,109.00)	(2,541,109.00)	(2,541,109.00)	(2,541,109.00)	(2,541,109.00)	(2,541,109.00)	(2,541,109.00)	(2,541,109.00)	(2,541,109.00)	(2,410,892.00)
FD-Federal Benefit on State NOL	TAX	TAX12	(1,286,119.00)	(1,245,635.00)	(859,689.00)	(859,689.00)	(859,689.00)	(859,689.00)	(859,689.00)	(859,689.00)	(859,689.00)	(859,689.00)	(859,689.00)	(859,689.00)	(859,689.00)	(859,689.00)	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			5,245,988.00	7,070,885.00	6,315,768.00	6,315,768.00	6,315,768.00	6,315,768.00	6,315,768.00	6,315,768.00	6,315,768.00	6,315,768.00	6,315,768.00	4,719,203.00	4,719,203.00	4,719,203.00	4,477,370.00
Total Accumulated Deferred Income Tax			38,261,357.00	39,086,254.00	10,948,143.00	10,948,143.00	10,948,143.00	9,477,948.00	9,477,948.00	9,477,948.00	4,744,119.00	4,744,119.00	4,744,119.00	2,168,138.00	2,168,138.00	2,168,138.00	8,903,021.00
Per Financials:																	
A1900-28201			7,792,827.00	7,833,310.00	6,984,540.00	6,984,540.00	6,984,540.00	6,984,540.00	6,984,540.00	6,984,540.00	6,984,540.00	6,984,540.00	6,984,540.00	6,937,619.00	6,937,619.00	6,937,619.00	6,818,759.00
A1900-28206			4,215,845.00	4,169,532.00	2,925,975.00	2,925,975.00	2,925,975.00	2,925,975.00	2,925,975.00	2,925,975.00	2,925,975.00	2,925,975.00	2,925,975.00	466,565.00	466,565.00	466,565.00	458,571.00
A2820-28201			21,371,959.00	20,924,646.00	(1,824,343.00)	(1,824,343.00)	(1,824,343.00)	(3,234,119.00)	(3,234,119.00)	(3,234,119.00)	(7,773,407.00)	(7,773,407.00)	(7,773,407.00)	(10,338,797.00)	(10,338,797.00)	(10,338,797.00)	(3,426,066.00)
A2820-28206			7,012,852.00	8,290,890.00	7,195,438.00	7,195,438.00	7,195,438.00	7,135,019.00	7,135,019.00	7,135,019.00	6,940,478.00	6,940,478.00	6,940,478.00	6,895,107.00	6,895,107.00	6,895,107.00	6,819,990.00
A2830-28201			(1,997,774.00)	(1,997,774.00)	(4,220,523.00)	(4,220,523.00)	(4,220,523.00)	(4,220,523.00)	(4,220,523.00)	(4,220,523.00)	(4,220,523.00)	(4,220,523.00)	(4,220,523.00)	(1,679,414.00)	(1,679,414.00)	(1,679,414.00)	(1,656,810.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(134,353.00)	(134,353.00)	(112,943.00)	(112,943.00)	(112,943.00)	(112,943.00)	(112,943.00)	(112,943.00)	(112,943.00)	(112,943.00)	(112,943.00)	(112,943.00)	(112,943.00)	(112,943.00)	(111,423.00)
Total			38,261,356.00	39,086,252.00	10,948,144.00	10,948,144.00	10,948,144.00	9,477,949.00	9,477,949.00	9,477,949.00	4,744,119.00	4,744,119.00	4,744,119.00	2,168,138.00	2,168,138.00	2,168,138.00	8,903,021.00
Difference			0	2	0	0	0	0	0	0	0	0	0	0	0	0	0

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
093DIV

Adjustment Description	Category	Adj Code	Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	Fiscal 2010 9/30/2010	Fiscal 2011 10/31/2010
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC04	(17,340.00)	(20,419.00)	(20,419.00)	(20,419.00)	(20,419.00)	(20,419.00)	(20,419.00)	(20,419.00)	(20,419.00)	(20,419.00)	(20,179.00)	(20,179.00)	(20,179.00)	(23,208.00)	(23,208.00)
Accrued Environmental Asset	ACC	ACC05	(22,865.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	(122,417.00)	-	-
Miscellaneous Accrued	ACC	ACC06	(77.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)
Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrual - Subtotal			(40,283.00)	(142,912.00)	(142,912.00)	(142,912.00)	(142,912.00)	(142,912.00)	(142,912.00)	(142,912.00)	(142,912.00)	(142,912.00)	(142,672.00)	(142,672.00)	(142,672.00)	(23,284.00)	(23,284.00)
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PRB01	(1,487,253.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(2,103,208.00)	(2,103,208.00)
Benefits - Subtotal			(1,487,253.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(1,816,888.00)	(2,103,208.00)	(2,103,208.00)
CWIP	CWIP/RWII	FXA26	186,397.00	(901,831.00)	(901,831.00)	(901,831.00)	(901,831.00)	(901,831.00)	(901,831.00)	(901,831.00)	(901,831.00)	(901,831.00)	85,642.00	85,642.00	85,642.00	(193,578.00)	(193,578.00)
RWIP	CWIP/RWII	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			186,397.00	(901,831.00)	(901,831.00)	(901,831.00)	(901,831.00)	(901,831.00)	(901,831.00)	(901,831.00)	(901,831.00)	(901,831.00)	85,642.00	85,642.00	85,642.00	(193,578.00)	(193,578.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(12,653,299.00)	(12,184,383.00)	(12,184,383.00)	(12,184,383.00)	(12,184,383.00)	(12,184,383.00)	(12,184,383.00)	(12,184,383.00)	(12,184,383.00)	(12,184,383.00)	(19,867,671.00)	(19,867,671.00)	(19,867,671.00)	(22,558,152.00)	(22,558,152.00)
Depreciation Adjustment	FXA	FXA02	(21,759,649.00)	(25,743,968.00)	(25,743,968.00)	(25,743,968.00)	(25,743,968.00)	(25,743,968.00)	(25,743,968.00)	(25,743,968.00)	(25,743,968.00)	(25,743,968.00)	(22,829,610.00)	(22,829,610.00)	(22,829,610.00)	(24,979,857.00)	(24,979,857.00)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	(645.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	183,084.00	(360,159.00)	(360,159.00)	(360,159.00)	(360,159.00)	(360,159.00)	(360,159.00)	(360,159.00)	(360,159.00)	(360,159.00)	-	-	-	(816.00)	(816.00)
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(34,230,509.00)	(38,288,510.00)	(38,288,510.00)	(38,288,510.00)	(38,288,510.00)	(38,288,510.00)	(38,288,510.00)	(38,288,510.00)	(38,288,510.00)	(38,288,510.00)	(42,697,281.00)	(42,697,281.00)	(42,697,281.00)	(47,273,937.00)	(47,273,937.00)
Deferred Gas Costs	GCA	GCA01	(694,391.00)	847,702.00	847,702.00	847,702.00	847,702.00	847,702.00	847,702.00	847,702.00	847,702.00	847,702.00	847,702.00	847,702.00	847,702.00	170,701.00	170,701.00
Over Recoveries of PGA	GCA	GCA03	-	(940,426.00)	(940,426.00)	(940,426.00)	(940,426.00)	(940,426.00)	(940,426.00)	(940,426.00)	(940,426.00)	(940,426.00)	(940,426.00)	(940,426.00)	(940,426.00)	(210,700.00)	(210,700.00)
PGA - Amended Item	GCA	GCA04	1,689,539.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			995,148.00	(92,725.00)	(92,725.00)	(92,725.00)	(92,725.00)	(92,725.00)	(92,725.00)	(92,725.00)	(92,725.00)	(92,725.00)	(92,725.00)	(92,725.00)	(92,725.00)	(39,999.00)	(39,999.00)
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	24,670.00	24,021.00	24,021.00	24,021.00	24,021.00	24,021.00	24,021.00	24,021.00	24,021.00	24,021.00	24,021.00	24,021.00	24,021.00	24,262.00	24,262.00
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	(97.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComfurT Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	55,927.00	54,804.00	54,804.00	54,804.00	54,804.00	54,804.00	54,804.00	54,804.00	54,804.00	54,804.00	54,804.00	54,804.00	54,804.00	1.00	1.00
Clearing Account - Adjustment	ONT	ONT03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	ONT	ONT04	-	69,303.00	69,303.00	69,303.00	69,303.00	69,303.00	69,303.00	69,303.00	69,303.00	69,303.00	69,303.00	69,303.00	69,303.00	120,863.00	120,863.00
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
093DIV

Adjustment Description	Category	Adj Code	Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	Fiscal 2010 9/30/2010	Fiscal 2011 10/31/2010
Union Gas - Non Compete	ONT	ONT11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(716,368.00)	(668,862.00)	(668,862.00)	(668,862.00)	(668,862.00)	(668,862.00)	(668,862.00)	(668,862.00)	(668,862.00)	(668,862.00)	(668,862.00)	(668,862.00)	(668,862.00)	(727,276.00)	(727,276.00)
Rate Case Accrual	ONT	ONT32	(478,399.00)	(297,523.00)	(297,523.00)	(297,523.00)	(297,523.00)	(297,523.00)	(297,523.00)	(297,523.00)	(297,523.00)	(297,523.00)	(297,523.00)	(297,523.00)	(297,523.00)	(319,397.00)	(319,397.00)
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAD1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAD3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(1,114,268.00)	(818,351.00)	(818,351.00)	(818,351.00)	(818,351.00)	(818,351.00)	(818,351.00)	(818,351.00)	(818,351.00)	(818,351.00)	(818,351.00)	(818,351.00)	(818,351.00)	(901,641.00)	(901,641.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			(35,680,767.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(50,535,646.00)	(50,535,646.00)
Per Financials:																	
A1900-28201			(376,862.00)	(771,499.00)	(771,499.00)	(771,499.00)	(771,499.00)	(771,499.00)	(771,499.00)	(771,499.00)	(771,499.00)	(771,499.00)	(771,499.00)	(771,499.00)	(771,499.00)	(1,659,870.00)	(1,659,870.00)
A1900-28206			(52,160.00)	(70,054.00)	(70,054.00)	(70,054.00)	(70,054.00)	(70,054.00)	(70,054.00)	(70,054.00)	(70,054.00)	(70,054.00)	(70,054.00)	(70,054.00)	(70,054.00)	(150,719.00)	(150,719.00)
A2820-28201			(29,896,281.00)	(35,928,010.00)	(35,928,010.00)	(35,928,010.00)	(35,928,010.00)	(35,928,010.00)	(35,928,010.00)	(35,928,010.00)	(35,928,010.00)	(35,928,010.00)	(35,928,010.00)	(35,928,010.00)	(35,928,010.00)	(43,516,165.00)	(43,516,165.00)
A2820-28206			(4,137,832.00)	(3,262,331.00)	(3,262,331.00)	(3,262,331.00)	(3,262,331.00)	(3,262,331.00)	(3,262,331.00)	(3,262,331.00)	(3,262,331.00)	(3,262,331.00)	(3,262,331.00)	(3,262,331.00)	(3,262,331.00)	(3,951,350.00)	(3,951,350.00)
A2830-28201			(1,069,595.00)	(1,860,396.00)	(1,860,396.00)	(1,860,396.00)	(1,860,396.00)	(1,860,396.00)	(1,860,396.00)	(1,860,396.00)	(1,860,396.00)	(1,860,396.00)	(1,860,396.00)	(1,860,396.00)	(1,860,396.00)	(1,152,860.00)	(1,152,860.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(148,039.00)	(168,927.00)	(168,927.00)	(168,927.00)	(168,927.00)	(168,927.00)	(168,927.00)	(168,927.00)	(168,927.00)	(168,927.00)	(168,927.00)	(168,927.00)	(168,927.00)	(104,682.00)	(104,682.00)
Total			(35,680,767.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(42,061,217.00)	(50,535,646.00)	(50,535,646.00)

Difference

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
093DIV

Adjustment Description	Category	Adj Code	Fiscal 2011 11/30/2010	Fiscal 2011 12/31/2010	Fiscal 2011 1/31/2011	Fiscal 2011 2/28/2011	Fiscal 2011 3/31/2011	Fiscal 2011 4/30/2011	Fiscal 2011 5/31/2011	Fiscal 2011 6/30/2011	Fiscal 2011 7/31/2011	Fiscal 2011 8/31/2011	Fiscal 2011 9/30/2011	Fiscal 2012 10/31/2011	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 1/31/2012
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC04	(23,208.00)	(23,208.00)	(23,208.00)	(23,208.00)	(23,208.00)	(23,208.00)	(23,208.00)	(23,208.00)	(23,208.00)	(23,208.00)	(25,081.00)	(25,081.00)	(25,081.00)	(25,081.00)	(25,081.00)
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	(75.00)	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrual - Subtotal			(23,284.00)	(23,284.00)	(23,284.00)	(23,284.00)	(23,284.00)	(23,284.00)	(23,284.00)	(23,284.00)	(23,284.00)	(23,284.00)	(25,081.00)	(25,081.00)	(25,081.00)	(25,081.00)	(25,081.00)
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PRB01	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)
Benefits - Subtotal			(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,103,208.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)
CWIP	CWIP/RWII	FXA26	(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	172,073.00	172,073.00	172,073.00	172,073.00	172,073.00
RWIP	CWIP/RWII	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	(193,578.00)	172,073.00	172,073.00	172,073.00	172,073.00	172,073.00
Fixed Asset Cost Adjustment	FXA	FXA01	(22,558,152.00)	(22,558,152.00)	(22,558,152.00)	(22,558,152.00)	(22,558,152.00)	(22,558,152.00)	(22,558,152.00)	(22,558,152.00)	(22,558,152.00)	(22,558,152.00)	(28,086,287.00)	(28,086,287.00)	(28,086,287.00)	(28,086,287.00)	(28,086,287.00)
Depreciation Adjustment	FXA	FXA02	(24,979,857.00)	(24,979,857.00)	(24,979,857.00)	(24,979,857.00)	(24,979,857.00)	(24,979,857.00)	(24,979,857.00)	(24,979,857.00)	(24,979,857.00)	(24,979,857.00)	(26,831,425.00)	(26,831,425.00)	(26,831,425.00)	(26,831,425.00)	(26,831,425.00)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	(816.00)	(816.00)	(816.00)	(816.00)	(816.00)	(816.00)	(816.00)	(816.00)	(816.00)	(816.00)	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	264,888.00	264,888.00	264,888.00	264,888.00	264,888.00	264,888.00	264,888.00	264,888.00	264,888.00	264,888.00	-	-	-	-	-
Plant - Subtotal			(47,273,937.00)	(47,273,937.00)	(47,273,937.00)	(47,273,937.00)	(47,273,937.00)	(47,273,937.00)	(47,273,937.00)	(47,273,937.00)	(47,273,937.00)	(47,273,937.00)	(54,917,713.00)	(54,917,713.00)	(54,917,713.00)	(54,917,713.00)	(54,917,713.00)
Deferred Gas Costs	GCA	GCA01	170,701.00	170,701.00	170,701.00	170,701.00	170,701.00	170,701.00	170,701.00	170,701.00	170,701.00	170,701.00	(1,025,197.00)	(1,025,197.00)	(1,025,197.00)	(1,025,197.00)	(1,025,197.00)
Over Recoveries of PGA	GCA	GCA03	(210,700.00)	(210,700.00)	(210,700.00)	(210,700.00)	(210,700.00)	(210,700.00)	(210,700.00)	(210,700.00)	(210,700.00)	(210,700.00)	618,733.00	618,733.00	618,733.00	618,733.00	618,733.00
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			(39,999.00)	(39,999.00)	(39,999.00)	(39,999.00)	(39,999.00)	(39,999.00)	(39,999.00)	(39,999.00)	(39,999.00)	(39,999.00)	(406,464.00)	(406,464.00)	(406,464.00)	(406,464.00)	(406,464.00)
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ConcurT Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	41,856.00	41,856.00	41,856.00	41,856.00	41,856.00
Clearing Account - Adjustment	ONT	ONT03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	ONT	ONT04	120,863.00	120,863.00	120,863.00	120,863.00	120,863.00	120,863.00	120,863.00	120,863.00	120,863.00	120,863.00	200,185.00	200,185.00	200,185.00	200,185.00	200,185.00
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
093DIV

Adjustment Description	Category	Adj Code	Fiscal 2011 11/30/2010	Fiscal 2011 12/31/2010	Fiscal 2011 1/31/2011	Fiscal 2011 2/28/2011	Fiscal 2011 3/31/2011	Fiscal 2011 4/30/2011	Fiscal 2011 5/31/2011	Fiscal 2011 6/30/2011	Fiscal 2011 7/31/2011	Fiscal 2011 8/31/2011	Fiscal 2011 9/30/2011	Fiscal 2012 10/31/2011	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 1/31/2012
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(727,276.00)	(727,276.00)	(727,276.00)	(727,276.00)	(727,276.00)	(727,276.00)	(727,276.00)	(727,276.00)	(727,276.00)	(727,276.00)	(553,647.00)	(553,647.00)	(553,647.00)	(553,647.00)	(553,647.00)
Rate Case Accrual	ONT	ONT32	(319,397.00)	(319,397.00)	(319,397.00)	(319,397.00)	(319,397.00)	(319,397.00)	(319,397.00)	(319,397.00)	(319,397.00)	(319,397.00)	(139,325.00)	(139,325.00)	(139,325.00)	(139,325.00)	(139,325.00)
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	1,603,234.00	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(901,641.00)	(901,641.00)	(901,641.00)	(901,641.00)	701,593.00	(901,641.00)	(901,641.00)	(901,641.00)	(901,641.00)	(901,641.00)	(426,764.00)	(426,764.00)	(426,764.00)	(426,764.00)	(426,764.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			(50,535,646.00)	(50,535,646.00)	(50,535,646.00)	(50,535,646.00)	(48,932,413.00)	(50,535,646.00)	(50,535,646.00)	(50,535,646.00)	(50,535,646.00)	(50,535,646.00)	(50,535,646.00)	(57,950,623.00)	(57,950,623.00)	(57,950,623.00)	(57,950,623.00)
Per Financials:																	
A1900-28201			(1,659,870.00)	(1,659,870.00)	(1,659,870.00)	(1,659,870.00)	(190,095.00)	(1,659,870.00)	(1,659,870.00)	(1,659,870.00)	(1,659,870.00)	(1,659,870.00)	(1,930,188.00)	(1,930,188.00)	(1,930,188.00)	(1,930,188.00)	(1,930,188.00)
A1900-28206			(150,719.00)	(150,719.00)	(150,719.00)	(150,719.00)	(17,261.00)	(150,719.00)	(150,719.00)	(150,719.00)	(150,719.00)	(150,719.00)	(175,265.00)	(175,265.00)	(175,265.00)	(175,265.00)	(175,265.00)
A2820-28201			(43,516,165.00)	(43,516,165.00)	(43,516,165.00)	(43,516,165.00)	(43,516,165.00)	(43,516,165.00)	(43,516,165.00)	(43,516,165.00)	(43,516,165.00)	(43,516,165.00)	(50,188,435.00)	(50,188,435.00)	(50,188,435.00)	(50,188,435.00)	(50,188,435.00)
A2820-28206			(3,951,350.00)	(3,951,350.00)	(3,951,350.00)	(3,951,350.00)	(3,951,350.00)	(3,951,350.00)	(3,951,350.00)	(3,951,350.00)	(3,951,350.00)	(3,951,350.00)	(4,557,205.00)	(4,557,205.00)	(4,557,205.00)	(4,557,205.00)	(4,557,205.00)
A2830-28201			(1,152,860.00)	(1,152,860.00)	(1,152,860.00)	(1,152,860.00)	(1,152,860.00)	(1,152,860.00)	(1,152,860.00)	(1,152,860.00)	(1,152,860.00)	(1,152,860.00)	(1,008,002.00)	(1,008,002.00)	(1,008,002.00)	(1,008,002.00)	(1,008,002.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(104,682.00)	(104,682.00)	(104,682.00)	(104,682.00)	(104,682.00)	(104,682.00)	(104,682.00)	(104,682.00)	(104,682.00)	(104,682.00)	(91,528.00)	(91,528.00)	(91,528.00)	(91,528.00)	(91,528.00)
Total			(50,535,646.00)	(50,535,646.00)	(50,535,646.00)	(50,535,646.00)	(48,932,413.00)	(50,535,646.00)	(50,535,646.00)	(50,535,646.00)	(50,535,646.00)	(50,535,646.00)	(57,950,623.00)	(57,950,623.00)	(57,950,623.00)	(57,950,623.00)	(57,950,623.00)
Difference			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
093DIV

Adjustment Description	Category	Adj Code	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC04	(25,081.00)	(25,081.00)	(25,081.00)	(25,081.00)	(25,081.00)	(25,081.00)	(25,081.00)	38,169.00	38,169.00	38,169.00	38,169.00	38,169.00	38,169.00	38,169.00	38,169.00
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrual - Subtotal			(25,081.00)	(25,081.00)	(25,081.00)	(25,081.00)	(25,081.00)	(25,081.00)	(25,081.00)	38,168.00	38,168.00	38,168.00	38,168.00	38,168.00	38,168.00	38,168.00	38,168.00
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PRB01	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	-	-	-	-	-	-	-	-
Benefits - Subtotal			(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	(2,346,675.00)	-	-	-	-	-	-	-	-
CWIP	CWIP/RWII	FXA26	172,073.00	172,073.00	172,073.00	172,073.00	172,073.00	172,073.00	172,073.00	329,828.00	329,828.00	329,828.00	329,828.00	329,828.00	329,828.00	329,828.00	329,828.00
RWIP	CWIP/RWII	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			172,073.00	172,073.00	172,073.00	172,073.00	172,073.00	172,073.00	172,073.00	329,828.00	329,828.00	329,828.00	329,828.00	329,828.00	329,828.00	329,828.00	329,828.00
Fixed Asset Cost Adjustment	FXA	FXA01	(28,086,287.00)	(28,086,287.00)	(28,086,287.00)	(28,086,287.00)	(28,086,287.00)	(28,086,287.00)	(28,086,287.00)	(31,151,466.00)	(31,151,466.00)	(31,151,466.00)	(31,151,466.00)	(31,151,466.00)	(31,151,466.00)	(31,050,493.00)	(31,050,493.00)
Depreciation Adjustment	FXA	FXA02	(26,831,425.00)	(26,831,425.00)	(26,831,425.00)	(26,831,425.00)	(26,831,425.00)	(26,831,425.00)	(26,831,425.00)	(26,718,567.00)	(26,718,567.00)	(26,718,567.00)	(26,718,567.00)	(26,718,567.00)	(26,718,567.00)	(27,263,302.00)	(27,263,302.00)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(54,917,713.00)	(54,917,713.00)	(54,917,713.00)	(54,917,713.00)	(54,917,713.00)	(54,917,713.00)	(54,917,713.00)	(57,870,032.00)	(57,870,032.00)	(57,870,032.00)	(57,870,032.00)	(57,870,032.00)	(57,870,032.00)	(58,313,795.00)	(58,313,795.00)
Deferred Gas Costs	GCA	GCA01	(1,025,197.00)	(1,025,197.00)	(1,025,197.00)	(1,025,197.00)	(1,025,197.00)	(1,025,197.00)	(1,025,197.00)	1,006,664.00	1,006,664.00	1,006,664.00	1,006,664.00	1,006,664.00	1,006,664.00	1,006,664.00	1,006,664.00
Over-Recoveries of PGA	GCA	GCA03	618,733.00	618,733.00	618,733.00	618,733.00	618,733.00	618,733.00	618,733.00	(1,395,182.00)	(1,395,182.00)	(1,395,182.00)	(1,395,182.00)	(1,395,182.00)	(1,395,182.00)	(1,395,182.00)	(1,395,182.00)
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			(406,464.00)	(406,464.00)	(406,464.00)	(406,464.00)	(406,464.00)	(406,464.00)	(406,464.00)	(388,518.00)	(388,518.00)	(388,518.00)	(388,518.00)	(388,518.00)	(388,518.00)	(388,518.00)	(388,518.00)
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00	24,262.00	24,920.00	24,920.00	24,920.00	24,920.00	24,920.00	24,920.00	24,920.00	24,920.00
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(94.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Comfort Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	41,856.00	41,856.00	41,856.00	41,856.00	41,856.00	41,856.00	41,856.00	61,096.00	61,096.00	61,096.00	61,096.00	61,096.00	61,096.00	61,096.00	61,096.00
Clearing Account - Adjustment	ONT	ONT03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	ONT	ONT04	200,185.00	200,185.00	200,185.00	200,185.00	200,185.00	200,185.00	200,185.00	249,241.00	249,241.00	249,241.00	249,241.00	249,241.00	249,241.00	249,241.00	249,241.00
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
093DIV

Adjustment Description	Category	Adj Code	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(553,647.00)	(553,647.00)	(553,647.00)	(553,647.00)	(553,647.00)	(553,647.00)	(553,647.00)	(489,865.00)	(489,865.00)	(489,865.00)	(489,865.00)	(489,865.00)	(489,865.00)	(489,865.00)	(489,865.00)
Rate Case Accrual	ONT	ONT32	(139,325.00)	(139,325.00)	(139,325.00)	(139,325.00)	(139,325.00)	(139,325.00)	(139,325.00)	580.00	580.00	580.00	580.00	580.00	580.00	580.00	580.00
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAO1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAO3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCSC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCSC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(426,764.00)	(426,764.00)	(426,764.00)	(426,764.00)	(426,764.00)	(426,764.00)	(426,764.00)	(154,121.00)	(154,121.00)	(154,121.00)	(154,121.00)	(154,121.00)	(154,121.00)	(154,121.00)	(154,121.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			(57,950,623.00)	(57,950,623.00)	(57,950,623.00)	(57,950,623.00)	(57,950,623.00)	(57,950,623.00)	(57,950,623.00)	(58,044,675.00)	(58,044,675.00)	(58,044,675.00)	(58,044,675.00)	(58,044,675.00)	(58,044,675.00)	(58,489,220.00)	(58,489,220.00)
Per Financials:																	
A1900-28201			(1,930,188.00)	(1,930,188.00)	(1,930,188.00)	(1,930,188.00)	(1,930,188.00)	(1,930,188.00)	(1,930,188.00)	349,894.00	349,894.00	349,894.00	349,894.00	349,894.00	349,894.00	349,894.00	349,894.00
A1900-28206			(175,265.00)	(175,265.00)	(175,265.00)	(175,265.00)	(175,265.00)	(175,265.00)	(175,265.00)	23,531.00	23,531.00	23,531.00	23,531.00	23,531.00	23,531.00	23,531.00	23,531.00
A2820-28201			(50,188,435.00)	(50,188,435.00)	(50,188,435.00)	(50,188,435.00)	(50,188,435.00)	(50,188,435.00)	(50,188,435.00)	(53,914,384.00)	(53,914,384.00)	(53,914,384.00)	(53,914,384.00)	(53,914,384.00)	(53,914,384.00)	(54,330,916.00)	(54,330,916.00)
A2820-28206			(4,557,205.00)	(4,557,205.00)	(4,557,205.00)	(4,557,205.00)	(4,557,205.00)	(4,557,205.00)	(4,557,205.00)	(3,625,821.00)	(3,625,821.00)	(3,625,821.00)	(3,625,821.00)	(3,625,821.00)	(3,625,821.00)	(3,653,833.00)	(3,653,833.00)
A2830-28201			(1,008,002.00)	(1,008,002.00)	(1,008,002.00)	(1,008,002.00)	(1,008,002.00)	(1,008,002.00)	(1,008,002.00)	(822,576.00)	(822,576.00)	(822,576.00)	(822,576.00)	(822,576.00)	(822,576.00)	(822,576.00)	(822,576.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(91,528.00)	(91,528.00)	(91,528.00)	(91,528.00)	(91,528.00)	(91,528.00)	(91,528.00)	(55,319.00)	(55,319.00)	(55,319.00)	(55,319.00)	(55,319.00)	(55,319.00)	(55,319.00)	(55,319.00)
Total			(57,950,623.00)	(57,950,623.00)	(57,950,623.00)	(57,950,623.00)	(57,950,623.00)	(57,950,623.00)	(57,950,623.00)	(58,044,675.00)	(58,044,675.00)	(58,044,675.00)	(58,044,675.00)	(58,044,675.00)	(58,044,675.00)	(58,489,219.00)	(58,489,219.00)

Difference

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
093DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC04	38,169.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	-
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	-	-	-	-	408.00	408.00	408.00	408.00	408.00	408.00	408.00	408.00	408.00	27,036.00
Accrual - Subtotal			38,168.00	39,404.00	39,404.00	39,404.00	39,811.00	39,811.00	39,811.00	39,811.00	39,811.00	39,811.00	39,811.00	39,811.00	39,811.00	27,036.00
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PBB01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP	CWIP/RWIP	FXA26	329,046.00	227,513.00	227,513.00	227,513.00	44,156.00	44,156.00	44,156.00	44,156.00	44,156.00	44,156.00	44,156.00	44,156.00	44,156.00	84,345.00
RWIP	CWIP/RWIP	FXA47	-	(69,131.00)	(69,131.00)	(69,131.00)	(80,273.00)	(80,273.00)	(80,273.00)	(80,273.00)	(80,273.00)	(80,273.00)	(80,273.00)	(80,273.00)	(80,273.00)	(79,320.00)
CWIP/RWIP - Subtotal			329,046.00	158,382.00	158,382.00	158,382.00	(36,117.00)	(36,117.00)	(36,117.00)	(36,117.00)	(36,117.00)	(36,117.00)	(36,117.00)	(36,117.00)	(36,117.00)	5,025.00
Fixed Asset Cost Adjustment	FXA	FXA01	(31,050,493.00)	(31,098,115.00)	(31,098,115.00)	(31,098,115.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(35,002,667.00)
Depreciation Adjustment	FXA	FXA02	(27,269,302.00)	(27,260,316.00)	(27,260,316.00)	(27,260,317.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,339.00)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(58,313,795.00)	(58,358,431.00)	(58,358,431.00)	(58,358,431.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,007,006.00)
Deferred Gas Costs	GCA	GCA01	1,006,664.00	1,006,664.00	1,006,664.00	1,006,664.00	321,351.00	321,351.00	321,351.00	321,351.00	321,351.00	321,351.00	321,351.00	321,351.00	321,351.00	29,345.00
Over Recoveries of PGA	GCA	GCA03	(1,395,182.00)	(1,395,182.00)	(1,395,182.00)	(1,395,182.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			(388,518.00)	(388,518.00)	(388,518.00)	(388,518.00)	(905,408.00)	(905,408.00)	(905,408.00)	(905,408.00)	(905,408.00)	(905,408.00)	(905,408.00)	(905,408.00)	(905,408.00)	(1,197,415.00)
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	24,920.00	24,920.00	24,920.00	24,920.00	26,969.00	26,969.00	26,969.00	26,969.00	26,969.00	26,969.00	26,969.00	26,969.00	26,969.00	26,969.00
Amortization - LGS Acq, 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)
Amortization - LGS Acq, 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComfurT Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	61,096.00	61,096.00	61,096.00	61,096.00	231,315.00	231,315.00	231,315.00	231,315.00	231,315.00	231,315.00	231,315.00	231,315.00	231,315.00	231,315.00
Clearing Account - Adjustment	ONT	ONT03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	ONT	ONT04	249,241.00	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
093DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(489,865.00)	(489,865.00)	(489,865.00)	(489,865.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)
Rate Case Accrual	ONT	ONT32	580.00	580.00	580.00	580.00	(192.00)	(192.00)	(192.00)	(192.00)	(192.00)	(192.00)	(192.00)	(192.00)	(192.00)	(192.00)
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SIFP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAD1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAD3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(154,121.00)	(403,362.00)	(403,362.00)	(403,362.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	1,336,902.00
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	(467,916.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	868,986.00
Total Accumulated Deferred Income Tax			(58,489,220.00)	(58,952,525.00)	(58,952,525.00)	(58,952,526.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(63,456,220.00)
Per Financials:																
A1900-28201			349,894.00	117,516.00	117,516.00	117,516.00	279,312.00	279,312.00	279,312.00	279,312.00	279,312.00	279,312.00	279,312.00	279,312.00	279,312.00	(200,575.00)
A1900-28206			23,531.00	7,903.00	7,903.00	7,903.00	18,784.00	18,784.00	18,784.00	18,784.00	18,784.00	18,784.00	18,784.00	18,784.00	18,784.00	1,354,881.00
A2820-28201			(54,330,916.00)	(54,532,649.00)	(54,532,649.00)	(54,532,649.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,031,993.00)
A2820-28206			(3,653,833.00)	(3,667,400.00)	(3,667,400.00)	(3,667,400.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,969,988.00)
A2830-28201			(822,576.00)	(822,576.00)	(822,576.00)	(822,576.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,507,184.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(55,319.00)	(55,319.00)	(55,319.00)	(55,319.00)	(82,960.00)	(82,960.00)	(82,960.00)	(82,960.00)	(82,960.00)	(82,960.00)	(82,960.00)	(82,960.00)	(82,960.00)	(101,360.00)
Total			(58,489,219.00)	(58,952,525.00)	(58,952,525.00)	(58,952,525.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(63,456,220.00)
Difference			-	-	-	(1.00)	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
093DIV

Adjustment Description	Category	Adj Code	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Environmental Activities	ACC	ACC01	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-
MIP/VPP Accrual	ACC	ACC04	-	-	-
Accrued Environmental Asset	ACC	ACC05	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-
Vacation Accrual	ACC	ACC11	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	27,036.00	27,036.00	-
Accrual - Subtotal			27,036.00	27,036.00	(1.00)
Rabbi Trust - True Up	BEN	NBP01	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP08	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-
Pension Expense	BEN	PEN01	-	-	-
FAS105 Adjustment	BEN	PR01	-	-	-
Benefits - Subtotal			-	-	-
CWIP	CWIP/RWIP	FXA26	84,345.00	84,345.00	999,037.00
RWIP	CWIP/RWIP	FXA47	(79,320.00)	(79,320.00)	(56,056.00)
CWIP/RWIP - Subtotal			5,025.00	5,025.00	942,981.00
Fixed Asset Cost Adjustment	FXA	FXA01	(35,002,667.00)	(35,002,667.00)	(37,545,201.00)
Depreciation Adjustment	FXA	FXA02	(28,004,339.00)	(28,004,339.00)	(30,050,806.00)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-
Plant - Subtotal			(63,007,006.00)	(63,007,006.00)	(67,596,007.00)
Deferred Gas Costs	GCA	GCA01	29,345.00	29,345.00	(1,957,943.00)
Over Recoveries of PGA	GCA	GCA03	(1,226,760.00)	(1,226,760.00)	-
PGA - Amended Item	GCA	GCA04	-	-	-
Gas Cost Adjustment - Subtotal			(1,197,415.00)	(1,197,415.00)	(1,957,943.00)
LGS - Goodwill Amortization	GDW	ONT13	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-
Goodwill - Subtotal			-	-	-
Customer Advances	ONT	CAPO1	26,969.00	26,969.00	27,896.00
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-
Deferred Expense Projects	ONT	DTE09	(93.00)	(93.00)	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-
Amortization - Comfurl Goodwill	ONT	DVA37	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	231,315.00	231,315.00	298,559.00
Clearing Account - Adjustment	ONT	ONT03	-	-	-
Charitable Contribution Carryover	ONT	ONT04	-	-	-
RAR CFWE 1990-1985	ONT	ONT06	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
063DIV

Adjustment Description	Category	Adj Code	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Union Gas - Non Compete	ONT	ONT21	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-
Prepayments	ONT	ONT31	(404,942.00)	(404,942.00)	(483,117.00)
Rate Case Accrual	ONT	ONT32	(192.00)	(192.00)	2.00
Research and Development Expenses	ONT	ONT33	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	(5,909.00)	(5,909.00)	(283,527.00)
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-
LA SLIP Reg Asset	ONT	ONT70	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAD1	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAD3	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-
Other - Subtotal			(152,845.00)	(152,845.00)	(440,187.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-
ST-State Net Operating Loss	TAX	TAX04	1,336,902.00	1,336,902.00	1,935,633.00
ST-State Bonus Depreciation	TAX	TAX05	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-
FD-Other	TAX	TAX10	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	(467,916.00)	(467,916.00)	(683,821.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-
Other Tax Effected Items - Subtotal			868,986.00	868,986.00	1,252,812.00
Total Accumulated Deferred Income Tax			(63,456,220.00)	(63,456,220.00)	(67,798,345.00)
Per Financials:					
A1900-28201			(200,575.00)	(200,575.00)	(377,938.00)
A1900-28206			1,354,881.00	1,354,881.00	1,957,204.00
A2820-28201			(59,081,993.00)	(59,081,993.00)	(62,452,972.00)
A2820-28206			(3,969,988.00)	(3,969,988.00)	(4,200,054.00)
A2830-28201			(1,507,184.00)	(1,507,184.00)	(2,552,899.00)
A2830-28204			-	-	-
A2830-28206			(101,360.00)	(101,360.00)	(171,686.00)
Total			(63,456,220.00)	(63,456,220.00)	(67,798,345.00)

Difference

Adjustment Description	Category	Adj Code	Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	Fiscal 2010 9/30/2010	Fiscal 2011 10/31/2010
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	215,867.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	231,108.00	231,108.00
MIP/VPP Accrual	ACC	ACC04	-	1,892,435.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,527.00	1,260,527.00	1,260,527.00	1,599,082.00	1,599,082.00
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	333,572.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	1,933.00
Self Insurance - Adjustment	ACC	ACC08	-	1,416,432.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	3,229,158.00
Vacation Accrual	ACC	ACC11	-	(16,027.00)	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	(5,325.00)
Worker's Comp Insurance Reserve	ACC	ACC12	-	69,155.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	63,591.00
Accrual - Subtotal			-	3,911,434.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	3,304,046.00	3,304,046.00	3,304,046.00	5,119,547.00	5,119,547.00
Rabbi Trust - True Up	BEN	NBP01	-	4,395.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00
SEBP Adjustment	BEN	NBP03	-	23,433,443.00	22,494,114.00	22,494,114.00	22,494,114.00	22,757,899.00	22,757,899.00	22,757,899.00	23,122,426.00	23,122,426.00	23,122,426.00	23,502,624.00	23,502,624.00	23,502,624.00	24,006,958.00
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	9,012,450.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,167,214.00	8,167,214.00	8,167,214.00	8,167,214.00	6,678,304.00
Rabbi Trust	BEN	NBP06	-	(17,507.00)	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00
Excess Capital Loss ovr Capital Gain	BEN	NBP08	-	592,965.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00
Restricted Stock - MIP	BEN	NBP13	-	979,232.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	2,266,071.00	2,266,071.00	2,266,071.00	3,198,052.00	3,198,052.00
Director's Stock Awards	BEN	NBP16	-														

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	Fiscal 2010 9/30/2010	Fiscal 2011 10/31/2010
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(1,100,447.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,276,910.00)	(1,276,910.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	48,170.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00
Stock Option Expense	ONT	ONT50	265,964.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	322,795.00	322,795.00
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	-	-
Tax Free Interest - Temp	ONT	ONT58	961,082.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00
Federal & State Tax Interest	ONT	ONT61	(599,138.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(372,865.00)	(372,865.00)
Prepayments - IRS Audits	ONT	ONT64	779,604.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	27,008.00	-	-	-	-	-	-	-	-	-	-	-	-	-	(318,090.00)
Regulatory Asset - LGS Amortization	ONT	RGAO1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid-Tex	ONT	RGAO3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	72,395.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	14,430.00	14,490.00
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			493,265.00	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	1,767,299.00	1,767,299.00	1,767,299.00	1,832,606.00	2,150,696.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	(183,148,944.00)	(183,148,944.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	224,409,076.00	224,409,076.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	(38,317.00)	(1,444,942.00)	(1,275,252.00)	(1,673,265.00)	(1,835,203.00)	(1,783,563.00)	(1,485,959.00)	(2,243,044.00)	(2,396,192.00)	(1,588,275.00)	(1,246,744.00)	(1,246,744.00)	(1,528,434.00)	(2,469,538.00)	(2,823,725.00)
FD-Treasury Lock Adjustment	TAX	TAX08	6,805,942.00	4,403,744.00	4,321,171.00	4,238,598.00	4,156,025.00	4,073,452.00	3,990,879.00	3,908,306.00	3,825,733.00	3,748,161.00	3,660,589.00	3,578,017.00	3,495,445.00	3,211,056.00	(4,875,216.00)
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	5,344,448.00	5,344,448.00	5,344,448.00	14,396,280.00	14,396,280.00
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			6,767,625.00	7,531,944.00	7,619,061.00	7,138,475.00	6,893,964.00	6,863,031.00	7,078,062.00	6,238,404.00	6,002,683.00	6,739,028.00	12,331,435.00	12,248,863.00	11,884,601.00	60,971,072.00	52,530,613.00
Total Accumulated Deferred Income Tax			5,392,808.00	5,323,641.00	5,410,758.00	4,930,172.00	9,662,862.00	9,631,929.00	9,846,960.00	8,985,207.00	8,749,486.00	9,479,831.00	34,330,853.00	34,248,281.00	33,884,019.00	78,901,436.00	71,385,277.00
Per Financials:																	
A1900-28201			38,898,206.00	62,604,529.00	62,604,529.00	62,604,529.00	62,604,529.00	62,604,529.00	62,604,529.00	62,604,529.00	62,604,529.00	62,604,529.00	90,656,151.00	90,656,151.00	90,656,151.00	118,639,694.00	119,027,645.00
A1900-28206			5,383,754.00	5,684,609.00	5,684,609.00	5,684,609.00	5,684,609.00	5,684,609.00	5,684,609.00	5,684,609.00	5,684,609.00	5,684,609.00	6,264,989.00	6,264,989.00	6,264,989.00	5,719,001.00	5,754,228.00
A2820-28201			(14,448,502.00)	(25,179,753.00)	(25,179,753.00)	(25,179,753.00)	(20,637,043.00)	(20,637,043.00)	(20,637,043.00)	(20,637,043.00)	(20,637,043.00)	(20,637,043.00)	(29,959,026.00)	(29,959,026.00)	(29,959,026.00)	(20,242,976.00)	(20,075,182.00)
A2820-28206			(1,999,763.00)	(2,286,369.00)	(2,286,369.00)	(2,286,369.00)	(1,851,877.00)	(1,851,877.00)	(1,851,877.00)	(1,851,877.00)	(1,851,877.00)	(1,851,877.00)	(767,457.00)	(767,457.00)	(767,457.00)	(1,838,100.00)	(1,822,864.00)
A2830-28201			(19,712,548.00)	(32,544,294.00)	(32,459,476.00)	(32,911,674.00)	(33,140,558.00)	(33,167,409.00)	(32,961,591.00)	(33,753,452.00)	(33,974,021.00)	(33,280,744.00)	(29,205,574.00)	(29,281,273.00)	(29,623,436.00)	(21,138,662.00)	(28,886,849.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(2,728,339.00)	(2,955,083.00)	(2,952,784.00)	(2,981,172.00)	(2,995,798.00)	(3,000,880.00)	(2,991,667.00)	(3,039,463.00)	(3,054,615.00)	(3,037,547.00)	(2,658,228.00)	(2,665,101.00)	(2,687,200.00)	(2,237,520.00)	(2,611,701.00)
Total			5,392,808.00	5,323,640.00	5,410,757.00	4,930,172.00	9,662,862.00	9,631,929.00	9,846,961.00	8,985,208.00	8,749,487.00	9,479,832.00	34,330,853.00	34,248,284.00	33,884,022.00	78,901,436.00	71,385,275.00
Difference			-	1.00	1.00	-	-	-	(1.00)	(1.00)	-	(1.00)	(3.00)	(3.00)	(2.00)	3.00	1.00

Atmos Energy Corporation, Inc.
Accumulated Deferred Income TaxesRate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2011 11/30/2010	Fiscal 2011 12/31/2010	Fiscal 2011 1/31/2011	Fiscal 2011 2/28/2011	Fiscal 2011 3/31/2011	Fiscal 2011 4/30/2011	Fiscal 2011 5/31/2011	Fiscal 2011 6/30/2011	Fiscal 2011 7/31/2011	Fiscal 2011 8/31/2011	Fiscal 2011 9/30/2011	Fiscal 2012 10/31/2011	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011
Adjustment Description	Category	Adj Code	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	231,108.00	231,108.00	231,108.00	231,108.00	231,108.00	231,108.00	231,108.00	231,108.00	231,108.00	231,108.00	211,066.00	211,066.00	211,066.00	211,066.00
MIP/VPP Accrual	ACC	ACC04	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,926,378.00	1,926,378.00	1,926,378.00	1,926,378.00
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	1,933.00	1,933.00	1,933.00	1,933.00	1,933.00	1,933.00	1,933.00	1,933.00	1,933.00	1,933.00	14,214.00	14,214.00	14,214.00	14,214.00
Self Insurance - Adjustment	ACC	ACC08	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00
Vacation Accrual	ACC	ACC11	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	6,232.00	6,232.00	6,232.00	6,232.00
Worker's Comp Insurance Reserve	ACC	ACC12	63,591.00	63,591.00	63,591.00	63,591.00	63,591.00	63,591.00	63,591.00	63,591.00	63,591.00	63,591.00	50,721.00	50,721.00	50,721.00	50,721.00
Accrual - Subtotal			5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	3,776,734.00	3,776,734.00	3,776,734.00	3,776,734.00
Rabbi Trust - True Up	BEN	NBP01	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00
SEBP Adjustment	BEN	NBP03	24,006,958.00	24,312,225.00	24,312,225.00	24,312,225.00	24,770,126.00	24,770,126.00	24,770,126.00	24,911,182.00	24,911,182.00	24,911,182.00	25,510,036.00	25,510,036.00	25,510,036.00	25,717,288.00
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00
Rabbi Trust	BEN	NBP06	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00
Excess Capital Loss over Capital Gain	BEN	NBP08	577,361.00	577,361.00	577,361.00	577,361.00	-	-	-	-	-	-	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00
Restricted Stock - MIP	BEN	NBP13	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00
Director's Stock Awards	BEN	NBP16	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00
Director's Stock - Temp	BEN	NBP18	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)
Pension Expense	BEN	PEM01	(21,464,184.00)	(20,063,785.00)	(20,063,785.00)	(20,063,785.00)	(18,239,564.00)	(18,239,564.00)	(18,239,564.00)	(16,546,769.00)	(16,546,769.00)	(16,546,769.00)	(14,371,402.00)	(14,371,402.00)	(14,371,402.00)	(14,606,177.00)
FAS106 Adjustment	BEN	PRB01	5,129,749.00	5,249,011.00	5,249,011.00	5,249,011.00	5,182,555.00	5,182,555.00	5,182,555.00	5,240,834.00	5,240,834.00	5,240,834.00	5,277,353.00	5,277,353.00	5,277,353.00	6,525,746.00
Benefits - Subtotal			22,307,365.00	24,132,294.00	24,132,294.00	24,132,294.00	25,770,599.00	25,770,599.00	25,770,599.00	27,662,728.00	27,662,728.00	27,662,728.00	30,388,620.00	30,388,620.00	30,388,620.00	31,609,468.00
CWIP	CWIP/RWII	FXA26	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	204,465.00	204,465.00	204,465.00	204,465.00
RWIP	CWIP/RWII	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	204,465.00	204,465.00	204,465.00	204,465.00
Fixed Asset Cost Adjustment	FXA	FXA01	(16,282,701.00)	(16,973,577.00)	(16,973,577.00)	(16,973,577.00)	(15,269,421.00)	(15,269,421.00)	(15,269,421.00)	(15,419,863.00)	(15,419,863.00)	(15,419,863.00)	(23,376,951.00)	(23,376,951.00)	(23,376,951.00)	(24,924,514.00)
Depreciation Adjustment	FXA	FXA02	(4,311,570.00)	(4,311,570.00)	(4,311,570.00)	(4,311,570.00)	(2,382,970.00)	(2,382,970.00)	(2,382,970.00)	(2,382,970.00)	(2,382,970.00)	(2,382,970.00)	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	(98.00)	(98.00)	(98.00)	(98.00)	(98.00)	(98.00)	(98.00)	(98.00)	(98.00)	(98.00)	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00
Section 481(a) Line Pack Gas	FXA	FXA14	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00
IRS Audit Assessment - Cost	FXA	FXA15	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00
IRS Audit Assessment - Accum	FXA	FXA16	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(18,611,292.00)	(19,302,168.00)	(19,302,168.00)	(19,302,168.00)	(15,669,412.00)	(15,669,412.00)	(15,669,412.00)	(15,819,854.00)	(15,819,854.00)	(15,819,854.00)	(17,434,030.00)	(17,434,030.00)	(17,434,030.00)	(18,981,593.00)
Deferred Gas Costs	GCA	GCA01	-	(2,960.00)	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			11,175,101.00	11,172,141.00	11,172,141.00	11,172,141.00	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	(39,717.00)	(39,717.00)	(39,717.00)	(39,717.00)	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	61,381.00	61,381.00	61,381.00	61,291.00
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Confluent Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	1,521,591.00	1,521,591.00	1,521,591.00	1,521,591.00	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Clearing Account - Adjustment	ONT	ONT03	18,492.00	18,492.00	18,492.00	18,492.00	18,492.00	18,492.00	18,492.00	18,492.00	18,492.00	18,492.00	18,873.00	18,873.00	18,873.00	18,873.00
Charitable Contribution Carryover	ONT	ONT04	208,565.00	208,565.00	208,565.00	208,565.00	208,565.00	208,565.00	208,565.00	208,565.00	208,565.00	208,565.00	217,029.00	217,029.00	217,029.00	217,029.00
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2011 11/30/2010	Fiscal 2011 12/31/2010	Fiscal 2011 1/31/2011	Fiscal 2011 2/28/2011	Fiscal 2011 3/31/2011	Fiscal 2011 4/30/2011	Fiscal 2011 5/31/2011	Fiscal 2011 6/30/2011	Fiscal 2011 7/31/2011	Fiscal 2011 8/31/2011	Fiscal 2011 9/30/2011	Fiscal 2012 10/31/2011	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(981,754.00)	(981,754.00)	(981,754.00)	(981,754.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	46,902.00	46,902.00	46,902.00	46,902.00	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	332,080.00	332,080.00	332,080.00	332,080.00
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	935,790.00	935,790.00	935,790.00	935,790.00	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)
Prepayments - IRS Audits	ONT	ONT64	759,088.00	759,088.00	759,088.00	759,088.00	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLIP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	(8,044,331.00)	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RG401	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid-Tex	ONT	RG403	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	14,490.00	14,490.00	14,490.00	14,490.00	14,490.00	14,490.00	14,490.00	14,490.00	14,490.00	14,490.00	9,790.00	9,790.00	9,790.00	9,790.00
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			2,150,696.00	2,150,696.00	2,150,696.00	2,150,696.00	(9,117,289.00)	(1,072,958.00)	(1,072,958.00)	(1,072,958.00)	(1,072,958.00)	(1,072,958.00)	(754,483.00)	(754,483.00)	(754,483.00)	(754,483.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(183,148,944.00)	(186,986,201.00)	(186,986,201.00)	(186,986,201.00)	(184,630,658.00)	(184,630,658.00)	(184,630,658.00)	(182,160,576.00)	(182,160,576.00)	(182,160,576.00)	(194,703,517.00)	(194,703,517.00)	(194,703,517.00)	(197,318,049.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	224,409,076.00	236,738,661.00	236,738,661.00	236,738,661.00	237,311,490.00	237,311,490.00	237,311,490.00	233,478,794.00	233,478,794.00	233,478,794.00	262,396,156.00	262,396,156.00	262,396,156.00	277,345,812.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	(2,797,213.00)	(2,925,249.00)	(3,004,541.00)	(3,319,798.00)	(3,401,019.00)	(3,885,665.00)	(3,553,992.00)	(3,345,774.00)	(3,247,054.00)	(2,484,405.00)	(1,516,694.00)	(2,463,764.00)	(2,274,676.00)	(2,022,935.00)
FD-Treasury Lock Adjustment	TAX	TAX08	(7,723,514.00)	(15,492,619.00)	(22,618,973.00)	(19,005,277.00)	(9,368,944.00)	(7,290,657.00)	(4,058,267.00)	(4,738,884.00)	(4,800,819.00)	1,919,157.00	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00
FD-AMT Minimum Tax Credit	TAX	TAX23	14,396,280.00	14,396,280.00	14,396,280.00	14,396,280.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	(4,924,691.00)	(4,986,627.00)	(5,048,563.00)	(5,110,498.00)
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	24,984,957.00	16,230,842.00	21,183,799.00	25,809,166.00
Other Tax Effected Items - Subtotal			49,708,827.00	50,304,034.00	49,098,368.00	48,396,807.00	54,583,297.00	56,176,938.00	59,741,001.00	57,905,988.00	57,942,773.00	65,425,398.00	100,908,639.00	91,145,518.00	95,225,627.00	113,375,924.00
Total Accumulated Deferred Income Tax			68,563,491.00	70,289,770.00	63,084,124.00	66,382,563.00	57,399,988.00	67,037,960.00	70,602,023.00	70,508,697.00	70,545,483.00	78,028,107.00	117,089,945.00	107,326,825.00	112,406,933.00	129,230,425.00
Per Financials:																
A1900-28201			119,027,645.00	119,027,645.00	119,027,645.00	119,027,645.00	100,689,142.00	112,328,919.00	112,328,919.00	112,328,919.00	112,328,919.00	112,328,919.00	127,632,776.00	127,632,776.00	127,632,776.00	127,632,776.00
A1900-28206			5,754,228.00	5,754,228.00	5,754,228.00	5,754,228.00	3,510,596.00	4,567,451.00	4,567,451.00	4,567,451.00	4,567,451.00	4,567,451.00	4,525,644.00	4,525,644.00	4,525,644.00	4,525,644.00
A2820-28201			(20,075,182.00)	(10,512,902.00)	(10,512,902.00)	(10,512,902.00)	(12,843,879.00)	(12,843,879.00)	(12,843,879.00)	(12,558,950.00)	(12,558,950.00)	(12,558,950.00)	(15,795,320.00)	(15,795,320.00)	(15,795,320.00)	(3,769,338.00)
A2820-28206			(1,822,864.00)	(1,761,724.00)	(1,761,724.00)	(1,761,724.00)	(1,319,230.00)	(1,319,230.00)	(1,319,230.00)	(1,225,085.00)	(1,225,085.00)	(1,225,085.00)	(1,434,245.00)	(1,434,245.00)	(1,434,245.00)	(1,451,910.00)
A2830-28201			(31,472,967.00)	(38,718,463.00)	(45,324,602.00)	(42,309,837.00)	(29,947,000.00)	(32,765,249.00)	(29,488,189.00)	(29,915,183.00)	(29,878,583.00)	(22,986,576.00)	2,008,999.00	(6,969,053.00)	(2,306,311.00)	2,115,379.00
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(2,847,369.00)	(3,501,015.00)	(4,098,521.00)	(3,814,746.00)	(2,689,581.00)	(2,930,052.00)	(2,643,048.00)	(2,688,449.00)	(2,688,268.00)	(2,087,651.00)	152,091.00	(632,977.00)	(215,611.00)	177,872.00
Total			68,563,490.00	70,289,769.00	63,084,123.00	66,382,563.00	57,399,988.00	67,037,960.00	70,602,024.00	70,508,698.00	70,545,483.00	78,028,108.00	117,089,946.00	107,326,825.00	112,406,933.00	129,230,425.00
Difference			1.00	1.00	1.00	-	-	-	(1.00)	-	(1.00)	(1.00)	(1.00)	(1.00)	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income TaxesRate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2012 1/31/2012	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013
Adjustment Description	Category	Adj Code	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	211,066.00	211,066.00	211,066.00	211,066.00	211,066.00	211,066.00	211,066.00	211,066.00	186,744.00	186,744.00	186,744.00	186,744.00	186,744.00	186,744.00
MIP/VPP Accrual	ACC	ACC04	1,926,378.00	1,926,378.00	1,926,378.00	1,926,378.00	1,926,378.00	1,926,378.00	1,926,378.00	1,926,378.00	1,887,068.00	1,887,068.00	1,887,068.00	1,887,068.00	1,887,068.00	1,887,068.00
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	14,214.00	14,214.00	14,214.00	14,214.00	14,214.00	14,214.00	14,214.00	14,214.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00
Self Insurance - Adjustment	ACC	ACC08	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	2,276,932.00	2,276,932.00	2,276,932.00	2,276,932.00	2,276,932.00	2,276,932.00
Vacation Accrual	ACC	ACC11	6,232.00	6,232.00	6,232.00	6,232.00	6,232.00	6,232.00	6,232.00	6,232.00	95,162.00	95,162.00	95,162.00	95,162.00	95,162.00	95,162.00
Worker's Comp Insurance Reserve	ACC	ACC12	50,721.00	50,721.00	50,721.00	50,721.00	50,721.00	50,721.00	50,721.00	50,721.00	17,875.00	17,875.00	17,875.00	17,875.00	17,875.00	17,875.00
Accrual - Subtotal			3,776,734.00	3,776,734.00	3,776,734.00	3,776,734.00	3,776,734.00	3,776,734.00	3,776,734.00	3,776,734.00	4,478,227.00	4,478,227.00	4,478,227.00	4,478,227.00	4,478,227.00	4,478,227.00
Rabbi Trust - True Up	BEN	NBP01	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	25,717,268.00	25,717,268.00	26,029,224.00	26,029,224.00	26,029,224.00	26,344,409.00	26,344,409.00	26,344,409.00	26,397,972.00	26,397,972.00	26,397,972.00	26,397,972.00	26,151,981.00	26,151,981.00
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	7,061,014.00	7,061,014.00	7,061,014.00	7,061,014.00	7,061,014.00	7,061,014.00
Rabbi Trust	BEN	NBP06	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00
Excess Capital Loss over Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	5,675,325.00	5,675,325.00	5,675,325.00	5,675,325.00	5,675,325.00	5,675,325.00
Director's Stock Awards	BEN	NBP16	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00
Director's Stock - Temp	BEN	NBP18	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)
Pension Expense	BEN	PEN01	(14,806,177.00)	(14,806,177.00)	(13,981,554.00)	(13,981,554.00)	(13,981,554.00)	(13,981,554.00)	(13,981,554.00)	(13,981,554.00)	(21,720,132.00)	(21,720,132.00)	(21,720,132.00)	(21,720,132.00)	(21,720,132.00)	(21,720,132.00)
PAS106 Adjustment	BEN	PRB01	6,525,746.00	6,525,746.00	6,861,699.00	6,861,699.00	6,861,699.00	7,029,366.00	7,029,366.00	7,029,366.00	7,012,097.00	7,012,097.00	7,012,097.00	7,012,097.00	7,012,097.00	7,012,097.00
Benefits - Subtotal			31,609,468.00	31,609,468.00	32,882,002.00	32,882,002.00	32,882,002.00	25,626,275.00	25,626,275.00	25,626,275.00	17,515,727.00	17,515,727.00	17,515,727.00	17,515,727.00	17,109,166.00	17,109,166.00
CWIP	CWIP/RWII	FXA26	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	(354,579.00)	(354,579.00)	(354,579.00)	(354,579.00)	(354,579.00)	(354,579.00)
RWIP	CWIP/RWII	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	(354,579.00)	(354,579.00)	(354,579.00)	(354,579.00)	(354,579.00)	(354,579.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(24,924,514.00)	(24,924,514.00)	(26,580,944.00)	(26,580,944.00)	(26,580,944.00)	(26,580,944.00)	(26,580,944.00)	(26,580,944.00)	(28,182,941.00)	(28,182,941.00)	(28,182,941.00)	(28,182,941.00)	(28,182,941.00)	(28,182,941.00)
Depreciation Adjustment	FXA	FXA02	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00
Section 481(a) Line Pack Gas	FXA	FXA14	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00
IRS Audit Assessment - Cost	FXA	FXA15	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00
IRS Audit Assessment - Accum	FXA	FXA16	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(18,981,593.00)	(18,981,593.00)	(20,638,023.00)	(20,638,023.00)	(20,638,023.00)	(22,240,020.00)	(22,240,020.00)	(22,240,020.00)	(23,144,866.00)	(23,144,866.00)	(23,144,866.00)	(23,144,866.00)	(23,144,866.00)	(23,144,866.00)
Deferred Gas Costs	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	61,291.00	61,291.00	60,999.00	60,999.00	60,999.00	60,999.00	60,999.00	60,999.00	60,999.00	(356.00)	(356.00)	(356.00)	(1,701.00)	(1,701.00)
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComfurT Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Clearing Account - Adjustment	ONT	ONT03	18,873.00	18,873.00	18,873.00	18,873.00	18,873.00	18,873.00	18,873.00	18,873.00	51,621.00	51,621.00	51,621.00	51,621.00	51,621.00	51,621.00
Charitable Contribution Carryover	ONT	ONT04	217,029.00	217,029.00	217,029.00	217,029.00	217,029.00	217,029.00	217,029.00	217,029.00	3,901,046.00	3,901,046.00	3,901,046.00	3,901,046.00	3,901,046.00	3,901,046.00
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2012 1/31/2012	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(981,754.00)	(981,754.00)	(981,754.00)	(981,754.00)	(981,754.00)	(981,754.00)	(981,754.00)	(981,754.00)	(435,312.00)	(435,312.00)	(435,312.00)	(435,312.00)	(435,312.00)	(435,312.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT88	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT89	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	(6.00)	(6.00)	(6.00)	(6.00)	(6.00)	(6.00)	(6.00)	(6.00)	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAD1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAD3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	9,790.00	9,790.00	9,790.00	9,790.00	9,790.00	9,790.00	9,790.00	9,790.00	5,022.00	5,022.00	5,022.00	5,022.00	5,022.00	5,022.00
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(754,573.00)	(754,573.00)	(754,871.00)	(754,871.00)	(754,871.00)	(754,871.00)	(754,871.00)	(754,871.00)	3,762,364.00	3,762,364.00	3,762,364.00	3,761,019.00	3,761,019.00	3,761,019.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(197,318,049.00)	(197,318,049.00)	(199,227,629.00)	(199,227,629.00)	(199,227,629.00)	(200,721,569.00)	(200,721,569.00)	(200,721,569.00)	(193,479,559.00)	(193,479,559.00)	(193,479,559.00)	(198,618,785.00)	(198,618,785.00)	(198,618,785.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	277,345,812.00	277,345,812.00	243,784,973.00	243,784,973.00	243,784,973.00	266,293,965.00	266,293,965.00	266,293,965.00	336,718,783.00	336,718,783.00	336,718,783.00	356,963,785.00	356,963,785.00	356,963,785.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	110,744.00
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	(3,113,478.00)	(3,074,099.00)	(3,191,536.00)	(3,149,579.00)	(2,355,461.00)	(2,860,015.00)	(2,752,065.00)	(3,013,088.00)	(3,324,312.00)	(3,148,731.00)	(3,628,171.00)	(3,110,270.00)	(3,519,041.00)	(3,561,904.00)
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	143,425.00
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	(38,758.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)
FD-AMT Minimum Tax Credit	TAX	TAX23	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	(5,172,434.00)	(5,234,371.00)	(5,296,307.00)	(5,358,242.00)	(5,420,178.00)	(5,482,114.00)	(5,544,050.00)	(5,605,986.00)	(5,591,328.00)	(5,652,427.00)	(5,713,526.00)	(5,774,625.00)	(5,835,724.00)	(5,896,823.00)
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	26,018,848.00	24,182,754.00	16,952,749.00	23,497,070.00	37,516,711.00	35,537,544.00	39,266,395.00	36,263,716.00	31,039,561.00	34,607,802.00	38,985,567.00	24,173,617.00	10,474,638.00	12,679,177.00
Other Tax Effected Items - Subtotal			112,433,127.00	110,574,475.00	73,894,678.00	80,219,021.00	94,970,844.00	108,125,057.00	111,699,922.00	108,374,284.00	175,885,795.00	179,568,518.00	183,405,744.00	184,156,372.00	169,993,523.00	172,303,508.00
Total Accumulated Deferred Income Tax			128,287,627.00	126,428,975.00	89,164,984.00	95,689,327.00	110,441,153.00	114,737,642.00	118,312,505.00	114,986,867.00	178,142,654.00	181,825,377.00	185,662,617.00	181,307,673.00	167,144,823.00	169,454,807.00
Per Financials:																
A1900-28201			127,632,776.00	127,632,776.00	127,632,776.00	127,632,776.00	127,632,776.00	127,632,776.00	127,632,776.00	127,632,776.00	209,040,251.00	209,040,251.00	209,040,251.00	209,040,251.00	209,040,251.00	209,040,251.00
A1900-28206			4,525,644.00	4,525,644.00	4,525,644.00	4,525,644.00	4,525,644.00	5,010,456.00	5,010,456.00	5,010,456.00	4,641,253.00	4,641,253.00	4,641,253.00	4,641,253.00	4,641,253.00	4,641,253.00
A2820-28201			(3,769,336.00)	(3,769,336.00)	(33,603,182.00)	(33,603,182.00)	(33,603,182.00)	(26,967,052.00)	(26,967,052.00)	(26,967,052.00)	(22,061,730.00)	(22,061,730.00)	(22,061,730.00)	(11,851,710.00)	(11,851,710.00)	(11,851,710.00)
A2820-28206			(1,451,910.00)	(1,451,910.00)	(1,472,677.00)	(1,472,677.00)	(1,472,677.00)	(1,951,473.00)	(1,951,473.00)	(1,951,473.00)	(1,471,227.00)	(1,471,227.00)	(1,471,227.00)	(1,681,045.00)	(1,681,045.00)	(1,681,045.00)
A2830-28201			1,219,230.00	(492,166.00)	(7,288,192.00)	(1,305,732.00)	12,241,283.00	10,081,935.00	13,356,587.00	10,300,167.00	(11,198,374.00)	(7,109,623.00)	(3,517,095.00)	(17,600,930.00)	(30,874,935.00)	(28,802,089.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	143,430.00
A2830-28206			131,223.00	(16,039.00)	(629,355.00)	(87,502.00)	1,117,309.00	930,940.00	1,231,210.00	961,993.00	(807,520.00)	(1,213,548.00)	(968,835.00)	(1,240,148.00)	(2,128,992.00)	(2,035,328.00)
Total			128,287,627.00	126,428,975.00	89,164,984.00	95,689,327.00	110,441,153.00	114,737,642.00	118,312,505.00	114,986,867.00	178,142,654.00	181,825,377.00	185,662,617.00	181,307,673.00	167,144,823.00	169,454,807.00
Difference			1.00	1.00	-	-	(3.00)	(2.00)	-	(1.00)	13.00	14.00	(1.00)	(1.00)	(1.00)	(6.00)

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014
Adjustment Description	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC03	186,744.00	186,744.00	186,744.00	186,744.00	186,744.00	186,744.00	156,501.00	156,501.00	156,501.00	156,501.00	156,501.00	156,501.00	156,501.00	156,501.00
Directors Deferred Bonus	ACC	ACC04	1,887,068.00	1,887,068.00	1,887,068.00	943,927.00	943,927.00	943,927.00	2,137,901.00	2,137,901.00	2,137,901.00	2,137,901.00	2,137,901.00	2,137,901.00	2,137,901.00	2,137,901.00
MIP/VPP Accrual	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Environmental Asset	ACC	ACC06	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00
Miscellaneous Accrued	ACC	ACC08	2,276,932.00	2,276,932.00	2,276,932.00	2,276,932.00	2,276,932.00	2,276,932.00	2,660,182.00	2,660,182.00	2,660,182.00	2,660,182.00	2,660,182.00	2,660,182.00	2,660,182.00	2,660,182.00
Self Insurance - Adjustment	ACC	ACC11	95,162.00	95,162.00	95,162.00	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC12	17,875.00	17,875.00	17,875.00	17,875.00	17,875.00	17,875.00	75,266.00	75,266.00	75,266.00	75,266.00	75,266.00	75,266.00	75,266.00	75,266.00
Worker's Comp Insurance Reserve	ACC	ACC12	4,478,227.00	4,478,227.00	4,478,227.00	3,439,924.00	3,439,924.00	3,439,924.00	5,044,296.00	5,044,296.00	5,044,296.00	5,044,296.00	5,044,296.00	5,044,296.00	5,044,296.00	5,044,296.00
Accrual - Subtotal	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust - True Up	BEN	NBP03	26,704,956.00	26,704,956.00	26,704,956.00	25,756,449.00	25,756,449.00	25,756,449.00	26,359,916.00	26,359,916.00	26,359,916.00	22,115,576.00	22,115,576.00	22,115,576.00	22,470,541.00	22,470,541.00
SEBP Adjustment	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP05	7,061,014.00	7,061,014.00	7,061,014.00	6,291,551.00	6,291,551.00	6,291,551.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00
Restricted Stock Grant Plan	BEN	NBP06	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,471,695.00	1,471,695.00	1,471,695.00	1,471,695.00	1,471,695.00	1,471,695.00	1,471,695.00	1,471,695.00
Rabbi Trust	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP13	5,675,325.00	5,675,325.00	5,675,325.00	6,445,102.00	6,445,102.00	6,445,102.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00
Restricted Stock - MIP	BEN	NBP16	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00
Director's Stock Awards	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	PEN01	(32,646,306.00)	(32,646,306.00)	(32,646,306.00)	(23,677,438.00)	(23,677,438.00)	(23,677,438.00)	(24,112,538.00)	(24,112,538.00)	(24,112,538.00)	(22,636,640.00)	(22,636,640.00)	(22,636,640.00)	(23,731,818.00)	(23,731,818.00)
Pension Expense	BEN	PRB01	7,232,819.00	7,232,819.00	7,232,819.00	7,402,087.00	7,402,087.00	7,402,087.00	7,681,105.00	7,681,105.00	7,681,105.00	7,695,717.00	7,695,717.00	7,695,717.00	7,858,471.00	7,858,471.00
FAS106 Adjustment	BEN	FWA26	18,521,319.00	18,521,319.00	18,521,319.00	26,711,261.00	26,711,261.00	26,711,261.00	30,699,549.00	30,699,549.00	30,699,549.00	27,945,720.00	27,945,720.00	27,945,720.00	27,368,260.00	27,368,260.00
Benefits - Subtotal	CWIP	RWIP	244,017.00	244,017.00	244,017.00	(469,719.00)	(469,719.00)	(469,719.00)	92,568.00	92,568.00	92,568.00	92,568.00	92,568.00	92,568.00	92,568.00	92,568.00
CWIP	CWIP	RWIP	-	-	-	(121,393.00)	(121,393.00)	(121,393.00)	(3,931.00)	(3,931.00)	(3,931.00)	(3,931.00)	(3,931.00)	(3,931.00)	(3,931.00)	(3,931.00)
CWIP/RWIP - Subtotal	FXA	FXA01	244,017.00	244,017.00	244,017.00	(591,112.00)	(591,112.00)	(591,112.00)	88,637.00	88,637.00	88,637.00	88,637.00	88,637.00	88,637.00	88,637.00	88,637.00
Fixed Asset Cost Adjustment	FXA	FXA02	(31,023,560.00)	(31,023,560.00)	(31,023,560.00)	(32,296,680.00)	(32,296,680.00)	(32,296,680.00)	(28,039,052.00)	(28,039,052.00)	(28,039,052.00)	(34,474,534.00)	(34,474,534.00)	(34,474,534.00)	(34,548,969.00)	(34,548,969.00)
Depreciation Adjustment	FXA	FXA03	4,153,132.00	4,153,132.00	4,153,132.00	(1,458,874.00)	(1,458,874.00)	(1,458,874.00)	9,749,996.00	9,749,996.00	9,749,996.00	8,402,905.00	8,402,905.00	8,402,905.00	7,048,608.00	7,048,608.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA13	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00
Section 481(a) Cushion Gas	FXA	FXA14	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00
Section 481(a) Line Pack Gas	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	GCA	GCA01	(26,254,495.00)	(26,254,495.00)	(26,254,495.00)	(33,139,622.00)	(33,139,622.00)	(33,139,622.00)	(17,673,124.00)	(17,673,124.00)	(17,673,124.00)	(25,455,697.00)	(25,455,697.00)	(25,455,697.00)	(26,884,429.00)	(26,884,429.00)
Plant - Subtotal	GCA	GCA03	592,309.00	592,309.00	592,309.00	-	-	-	-	-	-	-	-	-	-	-
Deferred Gas Costs	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	GDW	ONT13	592,309.00	592,309.00	592,309.00	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	DTE09	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)
Amortization - LGS Acq. 1810-13523	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComfurT Goodwill	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	ONT02	2.00	2.00	2.00	2.00	2.00	2.00	(35.00)	(35.00)	(35.00)	(35.00)	(35.00)	(35.00)	(35.00)	(35.00)
UNICAP - IRS Audit	ONT	ONT03	(574,189.00)	(574,189.00)	(574,189.00)	51,621.00	51,621.00	51,621.00	143,055.00	143,055.00	143,055.00	143,055.00	143,055.00	143,055.00	143,055.00	143,055.00
Allowance for Doubtful Accounts	ONT	ONT04	3,901,046.00	3,901,046.00	3,901,046.00	9,830,688.00	9,830,688.00	9,830,688.00	10,238,364.00	10,238,364.00	10,238,364.00	10,238,356.00	10,238,356.00	10,238,356.00	10,238,393.00	10,238,393.00
Clearing Account - Adjustment	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(435,312.00)	(435,312.00)	(435,312.00)	(435,312.00)	(435,312.00)	(435,312.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	(53,512.00)	(53,512.00)	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAO1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAO9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	5,022.00	5,022.00	5,022.00	5,022.00	5,022.00	5,022.00	386.00	386.00	386.00	386.00	386.00	386.00	386.00	386.00
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			3,131,309.00	3,131,309.00	3,131,309.00	9,633,249.00	9,633,249.00	9,686,761.00	6,804,388.00	6,804,388.00	6,804,388.00	6,804,388.00	6,804,388.00	6,804,388.00	6,804,417.00	6,804,417.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(204,099,090.00)	(204,099,090.00)	(204,099,090.00)	(200,975,728.00)	(200,975,728.00)	(200,347,089.00)	(204,470,954.00)	(204,470,954.00)	(204,470,954.00)	(207,097,743.00)	(207,097,743.00)	(207,097,743.00)	(219,167,600.00)	(219,167,600.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	340,724,523.00	340,724,523.00	340,724,523.00	352,057,428.00	352,057,428.00	346,167,066.00	389,816,215.00	389,816,215.00	389,816,215.00	395,636,604.00	395,636,604.00	395,636,604.00	377,175,208.00	377,175,208.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	110,744.00	110,744.00	110,744.00	1,803,207.00	1,803,207.00	91,368.00	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	1,551,040.00	1,551,040.00	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	(2,981,513.00)	(3,111,148.00)	(3,238,483.00)	(2,918,601.00)	(2,924,086.00)	(3,565,545.00)	(3,273,497.00)	(3,892,474.00)	(4,296,812.00)	(4,667,610.00)	(4,366,584.00)	(4,046,297.00)	(4,516,036.00)	(4,129,992.00)
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	143,425.00	143,425.00	143,425.00	143,430.00	143,430.00	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	(542,864.00)	(542,864.00)	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	(38,758.00)	(38,758.00)	(38,758.00)	(587,340.00)	(587,340.00)	(31,979.00)	-	-	-	-	-	-	-	-
FD-FAS 15R Measurement Date Change	TAX	TAX22	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00
ST-Enterprise Zone ITC	TAX	TAX39	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	18,225,358.00	18,096,708.00	17,968,058.00	17,839,408.00	17,710,758.00	17,582,108.00	17,453,496.00	17,324,846.00	17,196,195.00	17,067,546.00	16,938,896.00	16,810,246.00	16,681,596.00	16,552,946.00
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	(13,339,299.00)	(3,986,345.00)	(22,831,050.00)	(30,817,731.00)	(38,892,308.00)	(40,203,338.00)	(39,241,988.00)	(36,357,798.00)	(42,236,273.00)	(46,869,745.00)	(35,334,303.00)	(33,637,539.00)	(30,937,042.00)	(26,299,944.00)
Other Tax Effected Items - Subtotal			149,268,038.00	158,362,707.00	139,262,007.00	148,074,897.00	139,866,185.00	130,331,367.00	170,922,048.00	173,120,062.00	166,708,602.00	164,769,279.00	176,477,097.00	178,365,498.00	149,936,333.00	154,830,845.00
Total Accumulated Deferred Income Tax			149,980,723.00	159,075,392.00	139,974,692.00	154,128,596.00	145,919,884.00	136,438,570.00	195,885,794.00	198,083,808.00	191,672,347.00	179,196,615.00	190,904,433.00	192,792,834.00	162,357,535.00	167,252,026.00
Per Financials:																
A1900-28201			208,838,431.00	208,838,431.00	208,838,431.00	226,807,510.00	226,807,510.00	222,101,147.00	260,090,606.00	260,152,057.00	260,152,057.00	260,152,057.00	260,152,057.00	260,152,057.00	260,152,057.00	260,152,057.00
A1900-28206			4,217,263.00	4,217,263.00	4,217,263.00	6,334,707.00	6,334,707.00	4,738,998.00	4,952,616.00	4,952,616.00	4,952,616.00	4,952,616.00	4,952,616.00	4,952,616.00	4,952,616.00	4,952,616.00
A2820-28201			(30,232,323.00)	(30,232,323.00)	(30,232,323.00)	(39,040,959.00)	(39,040,959.00)	(38,498,095.00)	(16,476,424.00)	(16,476,424.00)	(16,476,424.00)	(23,386,230.00)	(23,386,230.00)	(23,386,230.00)	(55,841,194.00)	(55,841,194.00)
A2820-28206			(1,425,102.00)	(1,425,102.00)	(1,425,102.00)	(269,979.00)	(269,979.00)	(1,821,019.00)	(1,108,064.00)	(1,108,064.00)	(1,108,064.00)	(1,541,067.00)	(1,541,067.00)	(1,541,067.00)	(1,623,511.00)	(1,623,511.00)
A2830-28201			(29,528,904.00)	(21,009,307.00)	(38,907,542.00)	(37,314,072.00)	(45,008,164.00)	(46,914,091.00)	(48,323,138.00)	(46,321,207.00)	(52,328,658.00)	(57,138,136.00)	(46,168,071.00)	(44,398,665.00)	(42,429,019.00)	(37,842,947.00)
A2830-28204			143,430.00	143,430.00	143,430.00	143,430.00	143,430.00	-	-	-	-	-	-	-	-	-
A2830-28206			(2,032,072.00)	(1,457,000.00)	(2,659,455.00)	(2,532,045.00)	(3,045,666.00)	(3,168,368.00)	(3,249,802.00)	(3,115,169.00)	(3,519,179.00)	(3,842,623.00)	(3,104,870.00)	(2,985,875.00)	(2,853,413.00)	(2,544,993.00)
Total			149,980,724.00	159,075,393.00	139,974,693.00	154,128,592.00	145,919,879.00	136,438,570.00	195,885,795.00	198,083,809.00	191,672,348.00	179,196,616.00	190,904,434.00	192,792,835.00	162,357,535.00	167,252,027.00
Difference			(1.00)	(1.00)	(1.00)	5.00	5.00	-	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Environmental Activities	ACC	ACC01	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	156,501.00	156,501.00	156,501.00	156,501.00	123,167.00
MIP/VPP Accrual	ACC	ACC04	2,137,901.00	707,063.00	707,063.00	707,063.00	1,253,998.00
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	14,445.00	14,445.00	14,445.00	14,445.00	14,427.00
Self Insurance - Adjustment	ACC	ACC08	2,660,182.00	2,660,182.00	2,660,182.00	2,660,182.00	4,576,432.00
Vacation Accrual	ACC	ACC11	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	75,266.00	75,623.00	75,623.00	75,623.00	(628.00)
Accrual - Subtotal			5,044,296.00	3,613,814.00	3,613,814.00	3,613,814.00	5,967,396.00
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	22,470,541.00	22,699,814.00	22,699,814.00	22,699,814.00	23,175,181.00
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	7,385,565.00
Rabbi Trust	BEN	NBP06	1,471,695.00	1,488,572.00	1,488,572.00	1,488,572.00	1,534,495.00
Excess Capital Loss over Capital Gain	BEN	NBP08	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	9,513,920.00
Director's Stock Awards	BEN	NBP16	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	4,119,248.00
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-
Pension Expense	BEN	PEN01	(23,731,818.00)	(19,344,697.00)	(19,344,697.00)	(19,344,697.00)	(18,218,575.00)
FAS106 Adjustment	BEN	PR01	7,858,471.00	7,986,734.00	7,986,734.00	7,986,734.00	8,296,707.00
Benefits - Subtotal			27,368,260.00	32,129,795.00	32,129,795.00	32,129,795.00	35,806,541.00
CWIP	CWIP/RWIP	FXA26	92,568.00	39,015.00	39,015.00	39,015.00	297,079.00
RWIP	CWIP/RWIP	FXA47	(3,931.00)	(3,931.00)	(3,931.00)	(3,931.00)	(4,022.00)
CWIP/RWIP - Subtotal			88,637.00	35,084.00	35,084.00	35,084.00	293,057.00
Fixed Asset Cost Adjustment	FXA	FXA01	(34,548,969.00)	(34,949,890.00)	(34,949,890.00)	(34,949,890.00)	(29,709,043.00)
Depreciation Adjustment	FXA	FXA02	7,048,808.00	5,865,230.00	5,865,230.00	5,865,230.00	12,402,960.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00
Section 481(a) Line Pack Gas	FXA	FXA14	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-
Plant - Subtotal			(26,884,429.00)	(28,468,728.00)	(28,468,728.00)	(28,468,728.00)	(16,690,151.00)
Deferred Gas Costs	GCA	GCA01	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-
Amortization - Comfurr Goodwill	ONT	DVA37	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	(35.00)	(35.00)	(35.00)	(35.00)	-
Clearing Account - Adjustment	ONT	ONT03	143,055.00	143,055.00	143,055.00	143,055.00	141,517.00
Charitable Contribution Carryover	ONT	ONT04	10,238,393.00	9,163,625.00	9,163,625.00	9,163,625.00	10,325,870.00
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-
Prepayments	ONT	ONT31	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,775,517.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-
Stock Option Expense	ONT	ONT50	327,592.00	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	117,991.00
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	(1,085,318.00)	-	-	-	(6,968,861.00)
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGA01	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGA03	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	386.00	386.00	386.00	386.00	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-
Regulatory Liability - GSC 109	ONT	RGL03	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-
Other - Subtotal			6,804,417.00	6,487,375.00	6,487,375.00	6,487,375.00	1,041,000.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(219,167,600.00)	(219,884,627.00)	(219,884,627.00)	(219,079,036.00)	(217,201,876.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	977,175,208.00	405,828,177.00	405,828,177.00	405,022,586.00	444,394,650.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	(2,947,398.00)
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	25,980.00
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	(4,395,559.00)	(4,647,682.00)	(4,387,153.00)	(4,716,676.00)	(4,267,586.00)
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	(31,979.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00
ST-Enterprise Zone ITC	TAX	TAX39	600,941.00	600,941.00	600,941.00	600,941.00	988,593.00
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	16,424,296.00	16,295,646.00	16,166,996.00	16,038,346.00	15,909,696.00
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	(17,158,557.00)	(17,078,044.00)	(15,922,649.00)	3,186,649.00	(5,344,290.00)
Other Tax Effected Items - Subtotal			163,578,015.00	191,213,697.00	194,500,971.00	211,152,096.00	241,564,976.00
Total Accumulated Deferred Income Tax			175,999,196.00	205,011,038.00	208,298,312.00	224,949,437.00	267,982,820.00
Per Financials:							
A1900-28201			260,152,057.00	273,991,422.00	273,991,422.00	273,991,422.00	295,458,435.00
A1900-28206			4,952,616.00	4,639,564.00	4,639,564.00	4,639,564.00	5,093,369.00
A2820-28201			(55,841,194.00)	(36,006,061.00)	(36,006,061.00)	(36,006,061.00)	(15,363,852.00)
A2820-28206			(1,623,511.00)	(1,349,764.00)	(1,349,764.00)	(1,349,764.00)	(1,033,242.00)
A2830-28201			(29,646,368.00)	(33,978,986.00)	(30,898,854.00)	(15,429,684.00)	(13,659,684.00)
A2830-28204			-	-	-	-	-
A2830-28206			(1,993,902.00)	(2,285,136.00)	(2,077,993.00)	(896,038.00)	(918,634.00)
Total			175,999,196.00	205,011,039.00	208,298,314.00	224,949,439.00	269,576,393.00
Difference			(1.00)	(2.00)	(3.00)	(3.00)	(1,593,573.00)
Topside at Provision:					Gross	Net	

Atmos Energy Corporation, Inc.
Accumulated Deferred Income TaxesRate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	Fiscal 2010 9/30/2010	Fiscal 2011 10/31/2010
Adjustment Description	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC05	(650,685.00)	(937,826.00)	(937,826.00)	(937,826.00)	(937,826.00)	(937,826.00)	(937,826.00)	(937,826.00)	(937,826.00)	(937,826.00)	(888,162.00)	(888,162.00)	(888,162.00)	(1,089,339.00)	(1,089,339.00)
Accrued Environmental Asset	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC11	39,985.00	(7,352.00)	(7,352.00)	(7,352.00)	(7,352.00)	(7,352.00)	(7,352.00)	(7,352.00)	(7,352.00)	(7,352.00)	-	-	-	(7,857.00)	(7,857.00)
Vacation Accrual	ACC	ACC12	(13,911.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(30,934.00)
Worker's Comp Insurance Reserve	ACC	ACC12	(624,631.00)	(969,571.00)	(969,571.00)	(969,571.00)	(969,571.00)	(969,571.00)	(969,571.00)	(969,571.00)	(969,571.00)	(969,571.00)	(912,555.00)	(912,555.00)	(912,555.00)	(1,128,130.00)	(1,128,130.00)
Accrual - Subtotal	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust - True Up	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PR01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PR01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits - Subtotal	CWIP/RWIP	FXA26	20,022.00	1,898,322.00	1,898,322.00	1,898,322.00	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(6,467,708.00)	(6,467,708.00)	(6,467,708.00)	(1,826,428.00)	(1,826,428.00)
CWIP	CWIP/RWIP	FXA47	20,022.00	1,898,322.00	1,898,322.00	1,898,322.00	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(6,467,708.00)	(6,467,708.00)	(6,467,708.00)	(1,826,428.00)	(1,826,428.00)
RWIP	FXA	FXA01	(34,264,097.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)
Fixed Asset Cost Adjustment	FXA	FXA02	15,456,206.00	13,759,961.00	13,759,961.00	13,759,961.00	13,759,961.00	13,759,961.00	13,759,961.00	13,759,961.00	13,759,961.00	13,759,961.00	20,347,471.00	20,347,471.00	20,347,471.00	19,078,119.00	19,078,119.00
Depreciation Adjustment	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA04	(110,176.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal	GCA	GCA01	(18,918,066.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(15,311,756.00)	(15,311,756.00)	(15,311,756.00)	(16,581,109.00)	(16,581,109.00)
Deferred Gas Costs	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - W/KG	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Cornfurr Goodwill	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	NTE08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	ONT02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT03	275.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00
Clearing Account - Adjustment	ONT	ONT04	-	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	12,979.00	12,979.00
Charitable Contribution Carryover	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR CFWE 1990-1995	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	Fiscal 2010 9/30/2010	Fiscal 2011 10/31/2010
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(247,275.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(418,652.00)	(418,652.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments- MVVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLIP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-	-	-	-	-	-	-	-	-	318,090.00	-
Regulatory Asset - LGS Amortization	ONT	RGAD1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAD3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(247,000.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(87,316.00)	(405,406.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			(19,769,676.00)	(18,807,138.00)	(18,807,138.00)	(18,807,138.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(22,810,258.00)	(22,810,258.00)	(22,810,258.00)	(19,622,982.00)	(19,941,072.00)
Per Financials:																	
A1900-28201			(548,448.00)	(879,947.00)	(879,947.00)	(879,947.00)	(879,947.00)	(879,947.00)	(879,947.00)	(879,947.00)	(879,947.00)	(879,947.00)	(827,677.00)	(827,677.00)	(827,677.00)	(1,022,323.00)	(1,022,323.00)
A1900-28206			(75,909.00)	(79,901.00)	(79,901.00)	(79,901.00)	(79,901.00)	(79,901.00)	(79,901.00)	(79,901.00)	(79,901.00)	(79,901.00)	(75,155.00)	(75,155.00)	(75,155.00)	(92,829.00)	(92,829.00)
A2820-28201			(16,600,440.00)	(16,244,314.00)	(16,244,314.00)	(16,244,314.00)	(21,440,799.00)	(21,440,799.00)	(21,440,799.00)	(21,440,799.00)	(21,440,799.00)	(21,440,799.00)	(19,966,471.00)	(19,966,471.00)	(19,966,471.00)	(16,875,233.00)	(16,875,233.00)
A2820-28206			(2,297,604.00)	(1,475,014.00)	(1,475,014.00)	(1,475,014.00)	(1,946,865.00)	(1,946,865.00)	(1,946,865.00)	(1,946,865.00)	(1,946,865.00)	(1,946,865.00)	(1,812,993.00)	(1,812,993.00)	(1,812,993.00)	(1,532,303.00)	(1,532,303.00)
A2830-28201			(217,211.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(65,467.00)	(383,558.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(30,063.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(34,828.00)	(34,828.00)
Total			(19,769,676.00)	(18,807,138.00)	(18,807,138.00)	(18,807,138.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(22,810,258.00)	(22,810,258.00)	(22,810,258.00)	(19,622,982.00)	(19,941,073.00)
Difference			-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2011 11/30/2010	Fiscal 2011 12/31/2010	Fiscal 2011 1/31/2011	Fiscal 2011 2/28/2011	Fiscal 2011 3/31/2011	Fiscal 2011 4/30/2011	Fiscal 2011 5/31/2011	Fiscal 2011 6/30/2011	Fiscal 2011 7/31/2011	Fiscal 2011 8/31/2011	Fiscal 2011 9/30/2011	Fiscal 2012 10/31/2011	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 1/31/2012
Adjustment Description	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC05	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)
Accrued Environmental Asset	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	5,572.00	5,572.00	5,572.00	5,572.00	5,572.00
Worker's Comp Insurance Reserve	ACC	ACC12	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(32,216.00)	(32,216.00)	(32,216.00)	(32,216.00)	(32,216.00)
Accrual - Subtotal			(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PR01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP	CWIP/RWIP	FXA26	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)
RWIP	CWIP/RWIP	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)
Depreciation Adjustment	FXA	FXA02	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	30,038,691.00	30,038,691.00	30,038,691.00	30,038,691.00	30,038,691.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)
Deferred Gas Costs	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Comfurr Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clearing Account - Adjustment	ONT	ONT03	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00
Charitable Contribution Carryover	ONT	ONT04	12,979.00	12,979.00	12,979.00	12,979.00	12,979.00	12,979.00	12,979.00	12,979.00	12,979.00	12,979.00	15,210.00	15,210.00	15,210.00	15,210.00	15,210.00
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2011 11/30/2010	Fiscal 2011 12/31/2010	Fiscal 2011 1/31/2011	Fiscal 2011 2/28/2011	Fiscal 2011 3/31/2011	Fiscal 2011 4/30/2011	Fiscal 2011 5/31/2011	Fiscal 2011 6/30/2011	Fiscal 2011 7/31/2011	Fiscal 2011 8/31/2011	Fiscal 2011 9/30/2011	Fiscal 2012 10/31/2011	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 1/31/2012
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(944,023.00)	(944,023.00)	(944,023.00)	(944,023.00)	(944,023.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SRP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	GTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAD1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid-Tex	ONT	RGAD3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(928,545.00)	(928,545.00)	(928,545.00)	(928,545.00)	(928,545.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)
Per Financials:																	
A1900-28201			(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)
A1900-28206			(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(114,586.00)	(114,586.00)	(114,586.00)	(114,586.00)	(114,586.00)
A2820-28201			(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)
A2820-28206			(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)
A2830-28201			(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(865,439.00)	(865,439.00)	(865,439.00)	(865,439.00)	(865,439.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(78,584.00)	(78,584.00)	(78,584.00)	(78,584.00)	(78,584.00)
Total			(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)
Difference			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC04	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(171,475.00)	(171,475.00)	(171,475.00)	(171,475.00)	(171,475.00)	(171,475.00)	(171,475.00)	(171,475.00)
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	5,572.00	5,572.00	5,572.00	5,572.00	5,572.00	5,572.00	5,572.00	(89,728.00)	(89,728.00)	(89,728.00)	(89,728.00)	(89,728.00)	(89,728.00)	(89,728.00)	(89,728.00)
Worker's Comp Insurance Reserve	ACC	ACC12	(32,216.00)	(32,216.00)	(32,216.00)	(32,216.00)	(32,216.00)	(32,216.00)	(32,216.00)	-	-	-	-	-	-	-	-
Accrual - Subtotal			(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(261,203.00)	(261,203.00)	(261,203.00)	(261,203.00)	(261,203.00)	(261,203.00)	(261,203.00)	(261,203.00)
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PRB01	-	-	-	-	-	-	-	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)
Benefits - Subtotal			-	-	-	-	-	-	-	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)
CWIP	CWIP/RWIP	FXA26	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)
RWIP	CWIP/RWIP	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(37,322,078.00)	(37,322,078.00)	(37,322,078.00)	(37,322,078.00)	(37,322,078.00)	(37,322,078.00)	(37,322,078.00)	(37,322,078.00)
Depreciation Adjustment	FXA	FXA02	30,038,691.00	30,038,691.00	30,038,691.00	30,038,691.00	30,038,691.00	30,038,691.00	30,038,691.00	26,306,713.00	26,306,713.00	26,306,713.00	26,306,713.00	26,306,713.00	26,306,713.00	26,306,713.00	26,306,713.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(11,015,365.00)	(11,015,365.00)	(11,015,365.00)	(11,015,365.00)	(11,015,365.00)	(11,015,365.00)	(11,015,365.00)	(5,819,875.00)
Deferred Gas Costs	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 93/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 93/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComFuT Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clearing Account - Adjustment	ONT	ONT03	268.00	268.00	268.00	268.00	268.00	268.00	268.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00
Charitable Contribution Carryover	ONT	ONT04	15,210.00	15,210.00	15,210.00	15,210.00	15,210.00	15,210.00	15,210.00	16,325.00	16,325.00	16,325.00	16,325.00	16,325.00	16,325.00	16,325.00	16,325.00
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(944,023.00)	(944,023.00)	(944,023.00)	(944,023.00)	(944,023.00)	(944,023.00)	(944,023.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SIPP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GSC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(928,545.00)	(928,545.00)	(928,545.00)	(928,545.00)	(928,545.00)	(928,545.00)	(928,545.00)	(1,359,411.00)	(1,359,411.00)	(1,359,411.00)	(1,359,411.00)	(1,359,411.00)	(1,359,411.00)	(1,359,411.00)	(1,359,411.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(22,705,878.00)
Per Financials:																	
A1900-28201			(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(145,907.00)	(145,907.00)	(145,907.00)	(145,907.00)	(145,907.00)	(145,907.00)	(145,907.00)	(145,907.00)
A1900-28206			(114,586.00)	(114,586.00)	(114,586.00)	(114,586.00)	(114,586.00)	(114,586.00)	(114,586.00)	(9,812.00)	(9,812.00)	(9,812.00)	(9,812.00)	(9,812.00)	(9,812.00)	(9,812.00)	(9,812.00)
A2820-28201			(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(24,623,925.00)	(24,623,925.00)	(24,623,925.00)	(24,623,925.00)	(24,623,925.00)	(24,623,925.00)	(19,755,821.00)	(19,755,821.00)
A2820-28206			(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,655,995.00)	(1,655,995.00)	(1,655,995.00)	(1,655,995.00)	(1,655,995.00)	(1,655,995.00)	(1,328,608.00)	(1,328,608.00)
A2830-28201			(865,439.00)	(865,439.00)	(865,439.00)	(865,439.00)	(865,439.00)	(865,439.00)	(865,439.00)	(1,373,368.00)	(1,373,368.00)	(1,373,368.00)	(1,373,368.00)	(1,373,368.00)	(1,373,368.00)	(1,373,368.00)	(1,373,368.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(78,584.00)	(78,584.00)	(78,584.00)	(78,584.00)	(78,584.00)	(78,584.00)	(78,584.00)	(92,361.00)	(92,361.00)	(92,361.00)	(92,361.00)	(92,361.00)	(92,361.00)	(92,361.00)	(92,361.00)
Total			(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(22,705,878.00)

Difference

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC04	(171,475.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(410,945.00)
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	(89,728.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	-	-	-	-	51.00	51.00	51.00	51.00	51.00	51.00	51.00	51.00	51.00	2,574.00
Accrual - Subtotal			(261,203.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,078.00)	(294,078.00)	(294,078.00)	(294,078.00)	(294,078.00)	(294,078.00)	(294,078.00)	(294,078.00)	(294,078.00)	(408,373.00)
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PR01	(834.00)	(834.00)	(834.00)	(834.00)	-	-	-	-	-	-	-	-	-	-
Benefits - Subtotal			(834.00)	(834.00)	(834.00)	(834.00)	-	-	-	-	-	-	-	-	-	-
CWIP	CWIP/RWIP	FXA26	(15,264,555.00)	(16,095,236.00)	(16,095,236.00)	(16,095,236.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,016,692.00)
RWIP	CWIP/RWIP	FXA47	-	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(793.00)
CWIP/RWIP - Subtotal			(15,264,555.00)	(16,096,028.00)	(16,096,028.00)	(16,096,028.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,017,485.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(37,354,335.00)	(37,353,819.00)	(37,353,819.00)	(37,353,819.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(42,642,422.00)
Depreciation Adjustment	FXA	FXA02	31,534,460.00	31,534,373.00	31,534,373.00	31,534,373.00	13,565,418.00	13,565,418.00	13,565,418.00	13,565,418.00	13,565,418.00	13,565,418.00	13,565,418.00	13,565,418.00	13,565,418.00	13,678,921.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(5,819,875.00)	(5,819,446.00)	(5,819,446.00)	(5,819,446.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,963,502.00)
Deferred Gas Costs	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Comfurl Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE09	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance For Doubtful Accounts	ONT	ONT02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clearing Account - Adjustment	ONT	ONT03	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00
Charitable Contribution Carryover	ONT	ONT04	16,325.00	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	-	-	-	-	-	-	-	-	-	-
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 6.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RG001	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RG003	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(1,359,411.00)	(1,375,736.00)	(1,375,736.00)	(1,375,736.00)	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			(22,705,878.00)	(23,586,174.00)	(23,586,174.00)	(23,586,174.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,389,095.00)
Per Financials:																
A1900-28201			(145,907.00)	(276,129.00)	(276,129.00)	(276,129.00)	(275,299.00)	(275,299.00)	(275,299.00)	(275,299.00)	(275,299.00)	(275,299.00)	(275,299.00)	(275,299.00)	(275,299.00)	(382,392.00)
A1900-28206			(9,812.00)	(18,570.00)	(18,570.00)	(18,570.00)	(18,514.00)	(18,514.00)	(18,514.00)	(18,514.00)	(18,514.00)	(18,514.00)	(18,514.00)	(18,514.00)	(18,514.00)	(25,716.00)
A2820-28201			(19,755,821.00)	(20,534,499.00)	(20,534,499.00)	(20,534,499.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,091,774.00)
A2820-28206			(1,328,608.00)	(1,380,975.00)	(1,380,975.00)	(1,380,975.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,889,213.00)
A2830-28201			(1,373,368.00)	(1,289,293.00)	(1,289,293.00)	(1,289,293.00)	-	-	-	-	-	-	-	-	-	-
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(92,361.00)	(86,707.00)	(86,707.00)	(86,707.00)	-	-	-	-	-	-	-	-	-	-
Total			(22,705,878.00)	(23,586,174.00)	(23,586,174.00)	(23,586,174.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,389,095.00)

Difference

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Environmental Activities	ACC	ACC01	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-
MIP/VPP Accrual	ACC	ACC04	(410,946.00)	(410,946.00)	(410,946.00)
Accrued Environmental Asset	ACC	ACC05	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-
Vacation Accrual	ACC	ACC11	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	2,574.00	2,574.00	-
Accrual - Subtotal			(408,373.00)	(408,373.00)	(410,946.00)
Rabbi Trust - True Up	BEN	NBP01	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP08	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-
Pension Expense	BEN	PEN01	-	-	-
PAS106 Adjustment	BEN	PRB01	-	-	-
Benefits - Subtotal			-	-	-
CWIP	CWIP/RWIP	FXA26	(1,016,692.00)	(1,016,692.00)	(862,233.00)
RWIP	CWIP/RWIP	FXA47	(793.00)	(793.00)	5.00
CWIP/RWIP - Subtotal			(1,017,485.00)	(1,017,485.00)	(862,228.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(42,642,422.00)	(42,642,422.00)	(44,928,320.00)
Depreciation Adjustment	FXA	FXA02	13,678,921.00	13,678,921.00	15,306,528.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-
Repair 1/6 Completion Allowance	FXA	FXA41	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-
Plant - Subtotal			(28,963,502.00)	(28,963,502.00)	(29,621,793.00)
Deferred Gas Costs	GCA	GCA01	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-
Goodwill - Subtotal			-	-	-
Customer Advances	ONT	CAP01	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-
Deferred Expense Projects	ONT	DTE09	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-
Amortization - Confort Goodwill	ONT	DVA37	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	-	-	-
Clearing Account - Adjustment	ONT	ONT03	264.00	264.00	-
Charitable Contribution Carryover	ONT	ONT04	-	-	-
RAR CFWE 1990-1985	ONT	ONT06	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Union Gas - Non Compete	ONT	ONT21	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-
Prepayments	ONT	ONT31	-	-	-
Rate Case Accrual	ONT	ONT32	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-
TX Rule 6.209 Reg Asset Deferral	ONT	ONT69	-	-	-
LA SIF Reg Asset	ONT	ONT70	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-
Regulatory Asset - LGS Amortization	ONT	RG01	-	-	-
Regulatory Asset - Mid Tex	ONT	RG09	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-
Other - Subtotal			264.00	264.00	-
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-
FD-Other	TAX	TAX10	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-
Other Tax Effected Items - Subtotal			-	-	-
Total Accumulated Deferred Income Tax			(30,389,095.00)	(30,389,095.00)	(30,894,967.00)
Per Financials:					
A1900-28201			(382,392.00)	(382,392.00)	(385,051.00)
A1900-28206			(25,716.00)	(25,716.00)	(25,895.00)
A2820-28201			(28,091,774.00)	(28,091,774.00)	(28,563,110.00)
A2820-28206			(1,889,213.00)	(1,889,213.00)	(1,920,911.00)
A2830-28201	-		-	-	-
A2830-28204	-		-	-	-
A2830-28206	-		-	-	-
Total			(30,389,095.00)	(30,389,095.00)	(30,894,967.00)

Difference

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
093DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC04	38,169.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	39,404.00	-
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	-	-	-	-	408.00	408.00	408.00	408.00	408.00	408.00	408.00	408.00	408.00	27,036.00
Accrual - Subtotal			38,168.00	39,404.00	39,404.00	39,404.00	39,811.00	39,811.00	39,811.00	39,811.00	39,811.00	39,811.00	39,811.00	39,811.00	39,811.00	27,036.00
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PBB01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP	CWIP/RWIP	FXA26	329,046.00	227,513.00	227,513.00	227,513.00	44,156.00	44,156.00	44,156.00	44,156.00	44,156.00	44,156.00	44,156.00	44,156.00	44,156.00	84,345.00
RWIP	CWIP/RWIP	FXA47	-	(69,131.00)	(69,131.00)	(69,131.00)	(80,273.00)	(80,273.00)	(80,273.00)	(80,273.00)	(80,273.00)	(80,273.00)	(80,273.00)	(80,273.00)	(80,273.00)	(79,320.00)
CWIP/RWIP - Subtotal			329,046.00	158,382.00	158,382.00	158,382.00	(36,117.00)	(36,117.00)	(36,117.00)	(36,117.00)	(36,117.00)	(36,117.00)	(36,117.00)	(36,117.00)	(36,117.00)	5,025.00
Fixed Asset Cost Adjustment	FXA	FXA01	(31,050,493.00)	(31,098,115.00)	(31,098,115.00)	(31,098,115.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(34,996,453.00)	(35,002,667.00)
Depreciation Adjustment	FXA	FXA02	(27,269,302.00)	(27,260,316.00)	(27,260,316.00)	(27,260,317.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,620.00)	(28,004,339.00)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(58,313,795.00)	(58,358,431.00)	(58,358,431.00)	(58,358,431.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,001,073.00)	(63,007,006.00)
Deferred Gas Costs	GCA	GCA01	1,006,664.00	1,006,664.00	1,006,664.00	1,006,664.00	321,351.00	321,351.00	321,351.00	321,351.00	321,351.00	321,351.00	321,351.00	321,351.00	321,351.00	29,345.00
Over Recoveries of PGA	GCA	GCA03	(1,395,182.00)	(1,395,182.00)	(1,395,182.00)	(1,395,182.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)	(1,226,760.00)
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			(388,518.00)	(388,518.00)	(388,518.00)	(388,518.00)	(905,408.00)	(905,408.00)	(905,408.00)	(905,408.00)	(905,408.00)	(905,408.00)	(905,408.00)	(905,408.00)	(905,408.00)	(1,197,415.00)
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	24,920.00	24,920.00	24,920.00	24,920.00	26,969.00	26,969.00	26,969.00	26,969.00	26,969.00	26,969.00	26,969.00	26,969.00	26,969.00	26,969.00
Amortization - LGS Acq, 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)	(93.00)
Amortization - LGS Acq, 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComfurT Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	61,096.00	61,096.00	61,096.00	61,096.00	231,315.00	231,315.00	231,315.00	231,315.00	231,315.00	231,315.00	231,315.00	231,315.00	231,315.00	231,315.00
Clearing Account - Adjustment	ONT	ONT03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	ONT	ONT04	249,241.00	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD DR Set No. 5
Question No. 1-95 (5-10 Informal)
Page 1 of 1

REQUEST:

- (a) With reference to Atmos' responses to the Consumer Advocate's First Discovery Requests No. 37 and MFR No. 6, for each year since 2008 that Atmos' federal tax return has been audited by the IRS, please state whether Atmos' federal tax liability changed as a result of each such audit, as well as whether the amount of net operating loss ("NOL") carryback or carryforward changed as a result of any such audit.
- (b) If the amount of NOL carryback or carryforward changed as a result of any such audit, please provide a schedule showing the amount by which the NOL carryback or carryforward changed and the reason for the change.

RESPONSE:

- a) The Company has not been audited by the IRS for any year since 2008.
- b) Not applicable, see response to subpart (a).

Respondent: Pace McDonald / Jennifer Story

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
093DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(489,865.00)	(489,865.00)	(489,865.00)	(489,865.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)	(404,942.00)
Rate Case Accrual	ONT	ONT32	580.00	580.00	580.00	580.00	(192.00)	(192.00)	(192.00)	(192.00)	(192.00)	(192.00)	(192.00)	(192.00)	(192.00)	(192.00)
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)	(5,903.00)
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAD1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAD3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(154,121.00)	(403,362.00)	(403,362.00)	(403,362.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)	(152,845.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	1,336,902.00
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	(467,916.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	868,986.00
Total Accumulated Deferred Income Tax			(58,489,220.00)	(58,952,525.00)	(58,952,525.00)	(58,952,526.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(64,055,633.00)	(63,456,220.00)
Per Financials:																
A1900-28201			349,894.00	117,516.00	117,516.00	117,516.00	279,312.00	279,312.00	279,312.00	279,312.00	279,312.00	279,312.00	279,312.00	279,312.00	279,312.00	(200,575.00)
A1900-28206			23,531.00	7,903.00	7,903.00	7,903.00	18,784.00	18,784.00	18,784.00	18,784.00	18,784.00	18,784.00	18,784.00	18,784.00	18,784.00	1,354,881.00
A2820-28201			(54,330,916.00)	(54,532,649.00)	(54,532,649.00)	(54,532,649.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,064,984.00)	(59,031,993.00)
A2820-28206			(3,653,833.00)	(3,667,400.00)	(3,667,400.00)	(3,667,400.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,972,207.00)	(3,969,988.00)
A2830-28201			(822,576.00)	(822,576.00)	(822,576.00)	(822,576.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,233,578.00)	(1,507,184.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(55,319.00)	(55,319.00)	(55,319.00)	(55,319.00)	(82,960.00)	(82,960.00)	(82,960.00)	(82,960.00)	(82,960.00)	(82,960.00)	(82,960.00)	(82,960.00)	(82,960.00)	(101,360.00)
Total			(58,489,219.00)	(58,952,525.00)	(58,952,525.00)	(58,952,525.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(64,055,632.00)	(63,456,220.00)
Difference			-	-	-	(1.00)	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
093DIV

Adjustment Description	Category	Adj Code	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Environmental Activities	ACC	ACC01	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-
MIP/VPP Accrual	ACC	ACC04	-	-	-
Accrued Environmental Asset	ACC	ACC05	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-
Vacation Accrual	ACC	ACC11	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	27,036.00	27,036.00	-
Accrual - Subtotal			27,036.00	27,036.00	(1.00)
Rabbi Trust - True Up	BEN	NBP01	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP08	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-
Pension Expense	BEN	PEN01	-	-	-
FAS105 Adjustment	BEN	PR01	-	-	-
Benefits - Subtotal			-	-	-
CWIP	CWIP/RWIP	FXA26	84,345.00	84,345.00	999,037.00
RWIP	CWIP/RWIP	FXA47	(79,320.00)	(79,320.00)	(56,056.00)
CWIP/RWIP - Subtotal			5,025.00	5,025.00	942,981.00
Fixed Asset Cost Adjustment	FXA	FXA01	(35,002,667.00)	(35,002,667.00)	(37,545,201.00)
Depreciation Adjustment	FXA	FXA02	(28,004,339.00)	(28,004,339.00)	(30,050,806.00)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-
Plant - Subtotal			(63,007,006.00)	(63,007,006.00)	(67,596,007.00)
Deferred Gas Costs	GCA	GCA01	29,345.00	29,345.00	(1,957,943.00)
Over Recoveries of PGA	GCA	GCA03	(1,226,760.00)	(1,226,760.00)	-
PGA - Amended Item	GCA	GCA04	-	-	-
Gas Cost Adjustment - Subtotal			(1,197,415.00)	(1,197,415.00)	(1,957,943.00)
LGS - Goodwill Amortization	GDW	ONT13	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-
Goodwill - Subtotal			-	-	-
Customer Advances	ONT	CAPO1	26,969.00	26,969.00	27,896.00
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-
Deferred Expense Projects	ONT	DTE09	(93.00)	(93.00)	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-
Amortization - Comfurl Goodwill	ONT	DVA37	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	231,315.00	231,315.00	298,559.00
Clearing Account - Adjustment	ONT	ONT03	-	-	-
Charitable Contribution Carryover	ONT	ONT04	-	-	-
RAR CFWE 1990-1985	ONT	ONT06	-	-	-

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD DR Set No. 5
Question No. 1-96 (5-11 Informal)
Page 1 of 1

REQUEST:

- (a) With reference to Atmos' responses to the Consumer Advocate's First Discovery Requests No. 37 and MFR No. 6, please state whether Atmos is aware of any instance or proceeding in which a normalization violation under the Internal Revenue Code has occurred.
- (b) If so, please identify each such instance or proceeding.
- (c) For each such violation, please state whether the IRS made the determination that a normalization violation occurred, or, if such violation was not made by the IRS, who or which entity made that determination and, regardless of the entity or person making such determination, state and explain fully with specificity the basis, rationale, and reason the person or entity has for such determination.
- (d) Also, for any such violation, please state whether or not any penalty has been imposed or any other adverse action has been taken by the IRS or otherwise with respect to such violation.

RESPONSE:

- a) A normalization violation is a confidential matter between a taxpayer and the IRS. There are no requirements in the Internal Revenue Code for a taxpayer to publically disclose if a normalization violation has occurred. The Company is unaware of any instance or proceeding in which a normalization violation has been incurred and publically disclosed. The Company's inability to identify a normalization violation cannot be construed as proof that a normalization violation has not occurred or been asserted by the IRS.
- b) Not applicable. Please see the response to subpart (a).
- c) Not applicable. Please see the response to subpart (a).
- d) Not applicable. Please see the response to subpart (a).

Respondent: Pace McDonald / Jennifer Story

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
063DIV

Adjustment Description	Category	Adj Code	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Union Gas - Non Compete	ONT	ONT21	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-
Prepayments	ONT	ONT31	(404,942.00)	(404,942.00)	(483,117.00)
Rate Case Accrual	ONT	ONT32	(192.00)	(192.00)	2.00
Research and Development Expenses	ONT	ONT33	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	(5,909.00)	(5,909.00)	(283,527.00)
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAD1	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAD3	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-
Other - Subtotal			(152,845.00)	(152,845.00)	(440,187.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-
ST-State Net Operating Loss	TAX	TAX04	1,336,902.00	1,336,902.00	1,935,633.00
ST-State Bonus Depreciation	TAX	TAX05	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-
FD-Other	TAX	TAX10	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	(467,916.00)	(467,916.00)	(683,821.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-
Other Tax Effected Items - Subtotal			868,986.00	868,986.00	1,252,812.00
Total Accumulated Deferred Income Tax			(63,456,220.00)	(63,456,220.00)	(67,798,345.00)
Per Financials:					
A1900-28201			(200,575.00)	(200,575.00)	(377,938.00)
A1900-28206			1,354,881.00	1,354,881.00	1,957,204.00
A2820-28201			(59,081,993.00)	(59,081,993.00)	(62,452,972.00)
A2820-28206			(3,969,988.00)	(3,969,988.00)	(4,200,054.00)
A2830-28201			(1,507,184.00)	(1,507,184.00)	(2,552,899.00)
A2830-28204			-	-	-
A2830-28206			(101,360.00)	(101,360.00)	(171,685.00)
Total			(63,456,220.00)	(63,456,220.00)	(67,798,345.00)

Difference

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	Fiscal 2010 9/30/2010	Fiscal 2011 10/31/2010
Adjustment Description	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC03	215,867.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	247,821.00	231,108.00	231,108.00
Directors Deferred Bonus	ACC	ACC04	1,892,435.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,260,373.00	1,599,082.00	1,599,082.00
MIP/VPP Accrual	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Environmental Asset	ACC	ACC06	333,572.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	327,170.00	1,933.00	1,933.00
Miscellaneous Accrued	ACC	ACC08	1,416,432.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	1,379,158.00	3,229,158.00	3,229,158.00
Self Insurance - Adjustment	ACC	ACC11	(16,027.00)	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	26,441.00	(5,325.00)	(5,325.00)
Vacation Accrual	ACC	ACC12	69,155.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	63,591.00	63,591.00
Worker's Comp Insurance Reserve	ACC	ACC12	69,155.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	89,371.00	63,591.00	63,591.00
Accrual - Subtotal	BEN	NBP01	3,911,434.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	3,330,333.00	5,119,547.00	5,119,547.00
Rabbi Trust - True Up	BEN	NBP03	4,395.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00
SEBP Adjustment	BEN	NBP03	23,433,443.00	22,494,114.00	22,494,114.00	22,494,114.00	22,757,899.00	22,757,899.00	22,757,899.00	23,122,426.00	23,122,426.00	23,122,426.00	23,502,624.00	23,502,624.00	23,502,624.00	24,006,958.00	24,006,958.00
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	9,012,450.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,767,081.00	8,167,214.00	8,167,214.00	8,167,214.00	6,678,304.00	7,101,481.00
Rabbi Trust	BEN	NBP06	(17,507.00)	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00
Excess Capital Loss over Capital Gain	BEN	NBP08	592,965.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00	577,361.00
Restricted Stock - MIP	BEN	NBP13	979,232.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	1,691,303.00	2,266,071.00	2,266,071.00	2,266,071.00	3,198,052.00	3,198,052.00
Director's Stock Awards	BEN	NBP16	1,512,217.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	1,851,231.00	2,432,802.00	2,432,802.00
Director's Stock - Temp	BEN	NBP18	-	(929,511.00)	(929,511.00)	(929,511.00)	(929,511.00)	(929,511.00)	(929,511.00)	(929,511.00)	(929,511.00)	(929,511.00)	(929,511.00)	(929,511.00)	(929,511.00)	(678,829.00)	(678,829.00)
Pension Expense	BEN	PNP01	(27,491,420.00)	(26,842,132.00)	(26,842,132.00)	(26,842,132.00)	(25,852,780.00)	(25,852,780.00)	(25,852,780.00)	(24,368,753.00)	(24,368,753.00)	(24,368,753.00)	(23,439,725.00)	(23,439,725.00)	(23,439,725.00)	(21,464,184.00)	(21,464,184.00)
FAS106 Adjustment	BEN	PRB01	2,642,975.00	5,186,226.00	5,186,226.00	5,186,226.00	5,105,894.00	5,105,894.00	5,105,894.00	5,099,180.00	5,099,180.00	5,099,180.00	5,150,111.00	5,150,111.00	5,150,111.00	5,129,749.00	5,129,749.00
Benefits - Subtotal	BEN	RWP	10,668,749.00	15,399,649.00	15,399,649.00	15,399,649.00	16,572,453.00	16,572,453.00	16,572,453.00	18,414,295.00	18,414,295.00	18,414,295.00	19,749,352.00	19,749,352.00	19,749,352.00	21,884,188.00	22,307,365.00
CWIP - Subtotal	CWIP/RWIP	FXA26	(8,195,500.00)	(12,891,917.00)	(12,891,917.00)	(12,891,917.00)	(7,223,582.00)	(7,223,582.00)	(7,223,582.00)	(7,223,582.00)	(7,223,582.00)	(7,223,582.00)	4,117,931.00	4,117,931.00	4,117,931.00	(3,286,754.00)	(3,286,754.00)
RWIP	CWIP/RWIP	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal	CWIP/RWIP	FXA47	(8,195,500.00)	(12,891,917.00)	(12,891,917.00)	(12,891,917.00)	(7,223,582.00)	(7,223,582.00)	(7,223,582.00)	(7,223,582.00)	(7,223,582.00)	(7,223,582.00)	4,117,931.00	4,117,931.00	4,117,931.00	(3,286,754.00)	(3,286,754.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(10,723,513.00)	(12,040,603.00)	(12,040,603.00)	(12,040,603.00)	(13,904,540.00)	(13,904,540.00)	(13,904,540.00)	(15,768,477.00)	(15,768,477.00)	(15,768,477.00)	(20,776,543.00)	(20,776,543.00)	(20,776,543.00)	(16,282,701.00)	(16,282,701.00)
Depreciation Adjustment	FXA	FXA02	230,852.00	(4,242,012.00)	(4,242,012.00)	(4,242,012.00)	(4,242,012.00)	(4,242,012.00)	(4,242,012.00)	(4,242,012.00)	(4,242,012.00)	(4,242,012.00)	679,156.00	679,156.00	679,156.00	(4,494,600.00)	(4,311,570.00)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	477,487.00	(7,618.00)	(7,618.00)	(7,618.00)	(7,618.00)	(7,618.00)	(7,618.00)	(7,618.00)	(7,618.00)	(7,618.00)	-	-	-	(98.00)	(98.00)
Section 481(a) Cushion Gas	FXA	FXA13	297,592.00	289,760.00	289,760.00	289,760.00	289,760.00	289,760.00	289,760.00	289,760.00	289,760.00	289,760.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00
Section 481(a) Line Pack Gas	FXA	FXA14	69,383.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00
IRS Audit Assessment - Cost	FXA	FXA15	1,925,439.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00
IRS Audit Assessment - Accum	FXA	FXA16	(530,005.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal	GCA	GCA01	(8,252,766.00)	(14,574,204.00)	(14,574,204.00)	(14,574,204.00)	(16,438,141.00)	(16,438,141.00)	(16,438,141.00)	(18,302,078.00)	(18,302,078.00)	(18,302,078.00)	(18,114,310.00)	(18,114,310.00)	(18,114,310.00)	(18,794,322.00)	(18,811,292.00)
Deferred Gas Costs	GCA	GCA02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00
Gas Cost Adjustment - Subtotal	GDW	ONT13	-	10,389,618.00	10,389,618.00	10,389,618.00	10,389,618.00	10,389,618.00	10,389,618.00	10,389,618.00	10,389,618.00	10,389,618.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00
LGS - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	ONT	CA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE09	12,810.00	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(108,657.00)	(39,717.00)	(39,717.00)
Deferred Expense Projects	ONT	DTE12	-	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00
Amortization - LGS Acq. 1810-14155	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DVA05	-	(660,148.00)	(660,148.00)	(660,148.00)	(660,148.00)	(660,148.00)	(660,148.00)	(660,148.00)	(660,148.00)	(660,148.00)	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WVG	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ConifurT Goodwill	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC04	-														

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD DR Set No. 5
Question No. 1-97 (5-12 Informal)
Page 1 of 1

REQUEST:

With reference to Atmos' responses to the Consumer Advocate's First Discovery Requests No. 37 and MFR No. 6, please explain fully and with specificity the mechanism by which ratepayers, who would be paying increased rates if Atmos' NOLCs were treated as reduction in the ADIT liabilities' balance, would be compensated if the NOLCs expired unused.

RESPONSE:

As explained in the Company's response to CAPD DR No. 1-94 (Informal DR No. 5-09), NOLCs may be carried forward 20 years. The Company does not believe any NOLCs will expire unused.

An expired NOLC would represent an increased tax expense for the Company as the NOLC would not be available to offset the Company's taxes in the future. In the unlikely event this occurred, the Company would seek recovery of that increased tax expense from customers.

Atmos Energy would note its disagreement with the request's suggestion that NOLC should not be recognized because it would cause ratepayers to pay increased rates. As explained more fully in the Company's accompanying responses, ADIT merely recognizes the effect of the interest free capital provided by Congress through its tax policies, such as accelerated depreciation. And NOLC is merely an offset to ADIT that is necessary to recognize the effect of those years in which such deductions in aggregate result in tax losses and, as a result, the deferral of some of those deductions to future years. ADIT and NOLC go hand in hand and both must be recognized together, as Atmos Energy has done in this case.

Respondent: Pace McDonald / Jennifer Story

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	Fiscal 2010 9/30/2010	Fiscal 2011 10/31/2010
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(1,100,447.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,678,212.00)	(1,276,910.00)	(1,276,910.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	48,170.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00	46,902.00
Stock Option Expense	ONT	ONT50	265,964.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	258,965.00	322,795.00	322,795.00	322,795.00	322,795.00
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	(134,774.00)	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	961,082.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00	935,790.00
Federal & State Tax Interest	ONT	ONT61	(599,138.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(456,035.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)
Prepayments - IRS Audits	ONT	ONT64	779,604.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00	759,088.00
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	27,008.00	-	-	-	-	-	-	-	-	-	-	-	-	-	(318,090.00)
Regulatory Asset - LGS Amortization	ONT	RGAO1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid-Tex	ONT	RGAO3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	72,395.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	70,490.00	14,490.00	14,490.00
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			493,265.00	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	(3,861,783.00)	1,767,299.00	1,767,299.00	1,767,299.00	1,832,606.00	2,150,696.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	(183,148,944.00)	(183,148,944.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	224,409,076.00	224,409,076.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	(38,317.00)	(1,444,942.00)	(1,275,252.00)	(1,673,265.00)	(1,835,203.00)	(1,783,563.00)	(1,485,959.00)	(2,243,044.00)	(2,396,192.00)	(1,588,275.00)	(1,246,744.00)	(1,246,744.00)	(1,528,434.00)	(2,469,538.00)	(2,823,725.00)
FD-Treasury Lock Adjustment	TAX	TAX08	6,805,942.00	4,403,744.00	4,321,171.00	4,238,598.00	4,156,025.00	4,073,452.00	3,990,879.00	3,908,306.00	3,825,733.00	3,748,161.00	3,660,589.00	3,578,017.00	3,495,445.00	3,211,056.00	(4,875,216.00)
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	5,344,448.00	5,344,448.00	5,344,448.00	14,396,280.00	14,396,280.00
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			6,767,625.00	7,531,944.00	7,619,061.00	7,138,475.00	6,893,964.00	6,863,031.00	7,078,062.00	6,238,404.00	6,002,683.00	6,739,028.00	12,331,435.00	12,248,863.00	11,884,601.00	60,971,072.00	52,530,613.00
Total Accumulated Deferred Income Tax			5,392,808.00	5,323,641.00	5,410,758.00	4,930,172.00	9,662,862.00	9,631,929.00	9,846,960.00	8,985,207.00	8,749,486.00	9,479,831.00	34,330,853.00	34,248,281.00	33,884,019.00	78,901,436.00	71,385,277.00
Per Financials:																	
A1900-28201			38,898,206.00	62,604,529.00	62,604,529.00	62,604,529.00	62,604,529.00	62,604,529.00	62,604,529.00	62,604,529.00	62,604,529.00	62,604,529.00	90,656,151.00	90,656,151.00	90,656,151.00	118,639,694.00	119,027,645.00
A1900-28206			5,383,754.00	5,684,609.00	5,684,609.00	5,684,609.00	5,684,609.00	5,684,609.00	5,684,609.00	5,684,609.00	5,684,609.00	5,684,609.00	6,264,989.00	6,264,989.00	6,264,989.00	5,719,001.00	5,754,228.00
A2820-28201			(14,448,502.00)	(25,179,753.00)	(25,179,753.00)	(25,179,753.00)	(20,637,043.00)	(20,637,043.00)	(20,637,043.00)	(20,637,043.00)	(20,637,043.00)	(20,637,043.00)	(29,959,026.00)	(29,959,026.00)	(29,959,026.00)	(20,242,976.00)	(20,075,182.00)
A2820-28206			(1,999,763.00)	(2,286,369.00)	(2,286,369.00)	(2,286,369.00)	(1,851,877.00)	(1,851,877.00)	(1,851,877.00)	(1,851,877.00)	(1,851,877.00)	(1,851,877.00)	(767,457.00)	(767,457.00)	(767,457.00)	(1,838,100.00)	(1,822,864.00)
A2830-28201			(19,712,548.00)	(32,544,294.00)	(32,459,476.00)	(32,911,674.00)	(33,140,558.00)	(33,167,409.00)	(32,961,591.00)	(33,753,452.00)	(33,974,021.00)	(33,280,744.00)	(29,205,574.00)	(29,281,273.00)	(29,623,436.00)	(21,138,662.00)	(28,886,849.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(2,728,339.00)	(2,955,083.00)	(2,952,784.00)	(2,981,172.00)	(2,995,798.00)	(3,000,880.00)	(2,991,667.00)	(3,039,463.00)	(3,054,615.00)	(3,037,547.00)	(2,658,228.00)	(2,665,101.00)	(2,687,200.00)	(2,237,520.00)	(2,611,701.00)
Total			5,392,808.00	5,323,640.00	5,410,757.00	4,930,172.00	9,662,862.00	9,631,929.00	9,846,961.00	8,985,208.00	8,749,487.00	9,479,832.00	34,330,853.00	34,248,284.00	33,884,022.00	78,901,436.00	71,385,275.00
Difference			-	1.00	1.00	-	-	-	(1.00)	(1.00)	-	(1.00)	(3.00)	(3.00)	(2.00)	3.00	1.00

Atmos Energy Corporation, Inc.
Accumulated Deferred Income TaxesRate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2011 11/30/2010	Fiscal 2011 12/31/2010	Fiscal 2011 1/31/2011	Fiscal 2011 2/28/2011	Fiscal 2011 3/31/2011	Fiscal 2011 4/30/2011	Fiscal 2011 5/31/2011	Fiscal 2011 6/30/2011	Fiscal 2011 7/31/2011	Fiscal 2011 8/31/2011	Fiscal 2011 9/30/2011	Fiscal 2012 10/31/2011	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011
Adjustment Description	Category	Adj Code	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	231,108.00	231,108.00	231,108.00	231,108.00	231,108.00	231,108.00	231,108.00	231,108.00	231,108.00	231,108.00	211,066.00	211,066.00	211,066.00	211,066.00
MIP/VPP Accrual	ACC	ACC04	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,599,082.00	1,926,378.00	1,926,378.00	1,926,378.00	1,926,378.00
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	1,933.00	1,933.00	1,933.00	1,933.00	1,933.00	1,933.00	1,933.00	1,933.00	1,933.00	1,933.00	14,214.00	14,214.00	14,214.00	14,214.00
Self Insurance - Adjustment	ACC	ACC08	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	3,229,158.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00
Vacation Accrual	ACC	ACC11	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	(5,325.00)	6,232.00	6,232.00	6,232.00	6,232.00
Worker's Comp Insurance Reserve	ACC	ACC12	63,591.00	63,591.00	63,591.00	63,591.00	63,591.00	63,591.00	63,591.00	63,591.00	63,591.00	63,591.00	50,721.00	50,721.00	50,721.00	50,721.00
Accrual - Subtotal			5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	5,119,547.00	3,776,734.00	3,776,734.00	3,776,734.00	3,776,734.00
Rabbi Trust - True Up	BEN	NBP01	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00
SEBP Adjustment	BEN	NBP03	24,006,958.00	24,312,225.00	24,312,225.00	24,312,225.00	24,770,126.00	24,770,126.00	24,770,126.00	24,911,182.00	24,911,182.00	24,911,182.00	25,510,036.00	25,510,036.00	25,510,036.00	25,717,288.00
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	7,101,481.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00
Rabbi Trust	BEN	NBP06	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00
Excess Capital Loss over Capital Gain	BEN	NBP08	577,361.00	577,361.00	577,361.00	577,361.00	-	-	-	-	-	-	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00
Restricted Stock - MIP	BEN	NBP13	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	3,198,052.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00
Director's Stock Awards	BEN	NBP16	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,432,802.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00
Director's Stock - Temp	BEN	NBP18	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)
Pension Expense	BEN	PEM01	(21,464,184.00)	(20,063,785.00)	(20,063,785.00)	(20,063,785.00)	(18,239,564.00)	(18,239,564.00)	(18,239,564.00)	(16,546,769.00)	(16,546,769.00)	(16,546,769.00)	(14,371,402.00)	(14,371,402.00)	(14,371,402.00)	(14,606,177.00)
FAS106 Adjustment	BEN	PRB01	5,129,749.00	5,249,011.00	5,249,011.00	5,249,011.00	5,182,555.00	5,182,555.00	5,182,555.00	5,240,834.00	5,240,834.00	5,240,834.00	5,277,353.00	5,277,353.00	5,277,353.00	6,525,746.00
Benefits - Subtotal			22,307,365.00	24,132,294.00	24,132,294.00	24,132,294.00	25,770,599.00	25,770,599.00	25,770,599.00	27,662,728.00	27,662,728.00	27,662,728.00	30,388,620.00	30,388,620.00	30,388,620.00	31,609,468.00
CWIP	CWIP/RWII	FXA26	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	204,465.00	204,465.00	204,465.00	204,465.00
RWIP	CWIP/RWII	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	(3,286,754.00)	204,465.00	204,465.00	204,465.00	204,465.00
Fixed Asset Cost Adjustment	FXA	FXA01	(16,282,701.00)	(16,973,577.00)	(16,973,577.00)	(16,973,577.00)	(15,269,421.00)	(15,269,421.00)	(15,269,421.00)	(15,419,863.00)	(15,419,863.00)	(15,419,863.00)	(23,376,951.00)	(23,376,951.00)	(23,376,951.00)	(24,924,514.00)
Depreciation Adjustment	FXA	FXA02	(4,311,570.00)	(4,311,570.00)	(4,311,570.00)	(4,311,570.00)	(2,382,970.00)	(2,382,970.00)	(2,382,970.00)	(2,382,970.00)	(2,382,970.00)	(2,382,970.00)	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	(98.00)	(98.00)	(98.00)	(98.00)	(98.00)	(98.00)	(98.00)	(98.00)	(98.00)	(98.00)	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00
Section 481(a) Line Pack Gas	FXA	FXA14	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00
IRS Audit Assessment - Cost	FXA	FXA15	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00
IRS Audit Assessment - Accum	FXA	FXA16	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(18,611,292.00)	(19,302,168.00)	(19,302,168.00)	(19,302,168.00)	(15,669,412.00)	(15,669,412.00)	(15,669,412.00)	(15,819,854.00)	(15,819,854.00)	(15,819,854.00)	(17,434,030.00)	(17,434,030.00)	(17,434,030.00)	(18,981,593.00)
Deferred Gas Costs	GCA	GCA01	-	(2,960.00)	-	(2,960.00)	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	11,175,101.00	11,175,101.00	11,175,101.00	11,175,101.00	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			11,175,101.00	11,172,141.00	11,172,141.00	11,172,141.00	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	(39,717.00)	(39,717.00)	(39,717.00)	(39,717.00)	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	12,473.00	61,381.00	61,381.00	61,381.00	61,291.00
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Confluent Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	1,521,591.00	1,521,591.00	1,521,591.00	1,521,591.00	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Clearing Account - Adjustment	ONT	ONT03	18,492.00	18,492.00	18,492.00	18,492.00	18,492.00	18,492.00	18,492.00	18,492.00	18,492.00	18,492.00	18,873.00	18,873.00	18,873.00	18,873.00
Charitable Contribution Carryover	ONT	ONT04	208,565.00	208,565.00	208,565.00	208,565.00	208,565.00	208,565.00	208,565.00	208,565.00	208,565.00	208,565.00	217,029.00	217,029.00	217,029.00	217,029.00
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD DR Set No. 5
Question No. 1-98 (5-13 Informal)
Page 1 of 1

REQUEST:

With reference to Atmos' responses to the Consumer Advocate's First Discovery Requests No. 37 and MFR No. 6, please explain fully and with specificity why Atmos' proposed reduction of ADIT liabilities by Atmos' NOLCs is not simply a mechanism that results in ratepayers paying for or essentially financing the amount resulting from Atmos' inability to receive a return on investment due to the ADIT liabilities' reduction of rate base, without an assurance that ratepayers will ever receive a benefit from that payment or financing.

RESPONSE:

Please see the Company's response to CAPD DR No. 1-92 (Informal No. 5-07). The reduction of ADIT liabilities by the regulated NOLC has the effect of reducing rate base by only that portion of the ADIT liabilities which have generated cost free capital for the Company. Inclusion of the NOLC as a reduction to ADIT liabilities ensures that the symmetry between the benefit realized by the Company in the form of cost free capital matches the reduction to rate base. To not include the NOLC would result in a reduction to rate base for cost free capital that the Company has not yet realized.

Respondent: Pace McDonald / Jennifer Story

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2011 11/30/2010	Fiscal 2011 12/31/2010	Fiscal 2011 1/31/2011	Fiscal 2011 2/28/2011	Fiscal 2011 3/31/2011	Fiscal 2011 4/30/2011	Fiscal 2011 5/31/2011	Fiscal 2011 6/30/2011	Fiscal 2011 7/31/2011	Fiscal 2011 8/31/2011	Fiscal 2011 9/30/2011	Fiscal 2012 10/31/2011	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(1,276,910.00)	(981,754.00)	(981,754.00)	(981,754.00)	(981,754.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	46,902.00	46,902.00	46,902.00	46,902.00	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	322,795.00	332,080.00	332,080.00	332,080.00	332,080.00
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	935,790.00	935,790.00	935,790.00	935,790.00	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(372,865.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)
Prepayments - IRS Audits	ONT	ONT64	759,088.00	759,088.00	759,088.00	759,088.00	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLIP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	(8,044,331.00)	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RG401	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid-Tex	ONT	RG403	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	14,490.00	14,490.00	14,490.00	14,490.00	14,490.00	14,490.00	14,490.00	14,490.00	14,490.00	14,490.00	9,790.00	9,790.00	9,790.00	9,790.00
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			2,150,696.00	2,150,696.00	2,150,696.00	2,150,696.00	(9,117,289.00)	(1,072,958.00)	(1,072,958.00)	(1,072,958.00)	(1,072,958.00)	(1,072,958.00)	(754,483.00)	(754,483.00)	(754,483.00)	(754,483.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(183,148,944.00)	(186,986,201.00)	(186,986,201.00)	(186,986,201.00)	(184,630,658.00)	(184,630,658.00)	(184,630,658.00)	(182,160,576.00)	(182,160,576.00)	(182,160,576.00)	(194,703,517.00)	(194,703,517.00)	(194,703,517.00)	(197,318,049.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	224,409,076.00	236,738,661.00	236,738,661.00	236,738,661.00	237,311,490.00	237,311,490.00	237,311,490.00	233,478,794.00	233,478,794.00	233,478,794.00	262,396,156.00	262,396,156.00	262,396,156.00	277,345,812.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	(2,797,213.00)	(2,925,249.00)	(3,004,541.00)	(3,319,798.00)	(3,401,019.00)	(3,885,665.00)	(3,553,992.00)	(3,345,774.00)	(3,247,054.00)	(2,484,405.00)	(1,516,694.00)	(2,463,764.00)	(2,274,676.00)	(2,022,935.00)
FD-Treasury Lock Adjustment	TAX	TAX08	(7,723,514.00)	(15,492,619.00)	(22,618,973.00)	(19,005,277.00)	(9,368,944.00)	(7,290,657.00)	(4,058,267.00)	(4,738,884.00)	(4,800,819.00)	1,919,157.00	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00
FD-AMT Minimum Tax Credit	TAX	TAX23	14,396,280.00	14,396,280.00	14,396,280.00	14,396,280.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	(4,924,691.00)	(4,986,627.00)	(5,048,563.00)	(5,110,498.00)
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	24,984,957.00	16,230,842.00	21,183,799.00	25,809,166.00
Other Tax Effected Items - Subtotal			49,708,827.00	50,304,034.00	49,098,368.00	48,396,807.00	54,583,297.00	56,176,938.00	59,741,001.00	57,905,988.00	57,942,773.00	65,425,398.00	100,908,639.00	91,145,518.00	95,225,627.00	113,375,924.00
Total Accumulated Deferred Income Tax			68,563,491.00	70,289,770.00	63,084,124.00	66,382,563.00	57,399,988.00	67,037,960.00	70,602,023.00	70,508,697.00	70,545,483.00	78,028,107.00	117,089,945.00	107,326,825.00	112,406,933.00	129,230,425.00
Per Financials:																
A1900-28201			119,027,645.00	119,027,645.00	119,027,645.00	119,027,645.00	100,689,142.00	112,328,919.00	112,328,919.00	112,328,919.00	112,328,919.00	112,328,919.00	127,632,776.00	127,632,776.00	127,632,776.00	127,632,776.00
A1900-28206			5,754,228.00	5,754,228.00	5,754,228.00	5,754,228.00	3,510,596.00	4,567,451.00	4,567,451.00	4,567,451.00	4,567,451.00	4,567,451.00	4,525,644.00	4,525,644.00	4,525,644.00	4,525,644.00
A2820-28201			(20,075,182.00)	(10,512,902.00)	(10,512,902.00)	(10,512,902.00)	(12,843,879.00)	(12,843,879.00)	(12,843,879.00)	(12,558,950.00)	(12,558,950.00)	(12,558,950.00)	(15,795,320.00)	(15,795,320.00)	(15,795,320.00)	(3,769,338.00)
A2820-28206			(1,822,864.00)	(1,761,724.00)	(1,761,724.00)	(1,761,724.00)	(1,319,230.00)	(1,319,230.00)	(1,319,230.00)	(1,225,085.00)	(1,225,085.00)	(1,225,085.00)	(1,434,245.00)	(1,434,245.00)	(1,434,245.00)	(1,451,910.00)
A2830-28201			(31,472,967.00)	(38,718,463.00)	(45,324,602.00)	(42,309,837.00)	(29,947,000.00)	(32,765,249.00)	(29,488,189.00)	(29,915,183.00)	(29,878,583.00)	(22,986,576.00)	2,008,999.00	(6,969,053.00)	(2,306,311.00)	2,115,379.00
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(2,847,369.00)	(3,501,015.00)	(4,098,521.00)	(3,814,746.00)	(2,689,581.00)	(2,930,052.00)	(2,643,048.00)	(2,688,449.00)	(2,688,268.00)	(2,087,651.00)	152,091.00	(632,977.00)	(215,611.00)	177,872.00
Total			68,563,490.00	70,289,769.00	63,084,123.00	66,382,563.00	57,399,988.00	67,037,960.00	70,602,024.00	70,508,698.00	70,545,483.00	78,028,108.00	117,089,946.00	107,326,825.00	112,406,933.00	129,230,425.00
Difference			1.00	1.00	1.00	-	-	-	(1.00)	-	(1.00)	(1.00)	(1.00)	(1.00)	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income TaxesRate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2012 1/31/2012	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013
Adjustment Description	Category	Adj Code	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	211,066.00	211,066.00	211,066.00	211,066.00	211,066.00	211,066.00	211,066.00	211,066.00	186,744.00	186,744.00	186,744.00	186,744.00	186,744.00	186,744.00
MIP/VPP Accrual	ACC	ACC04	1,926,378.00	1,926,378.00	1,926,378.00	1,926,378.00	1,926,378.00	1,926,378.00	1,926,378.00	1,926,378.00	1,887,068.00	1,887,068.00	1,887,068.00	1,887,068.00	1,887,068.00	1,887,068.00
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	14,214.00	14,214.00	14,214.00	14,214.00	14,214.00	14,214.00	14,214.00	14,214.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00
Self Insurance - Adjustment	ACC	ACC08	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	1,568,123.00	2,276,932.00	2,276,932.00	2,276,932.00	2,276,932.00	2,276,932.00	2,276,932.00
Vacation Accrual	ACC	ACC11	6,232.00	6,232.00	6,232.00	6,232.00	6,232.00	6,232.00	6,232.00	6,232.00	95,162.00	95,162.00	95,162.00	95,162.00	95,162.00	95,162.00
Worker's Comp Insurance Reserve	ACC	ACC12	50,721.00	50,721.00	50,721.00	50,721.00	50,721.00	50,721.00	50,721.00	50,721.00	17,875.00	17,875.00	17,875.00	17,875.00	17,875.00	17,875.00
Accrual - Subtotal			3,776,734.00	3,776,734.00	3,776,734.00	3,776,734.00	3,776,734.00	3,776,734.00	3,776,734.00	3,776,734.00	4,478,227.00	4,478,227.00	4,478,227.00	4,478,227.00	4,478,227.00	4,478,227.00
Rabbi Trust - True Up	BEN	NBP01	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	4,279.00	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	25,717,268.00	25,717,268.00	26,029,224.00	26,029,224.00	26,029,224.00	26,344,409.00	26,344,409.00	26,344,409.00	26,397,972.00	26,397,972.00	26,397,972.00	26,397,972.00	26,151,981.00	26,151,981.00
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	5,319,945.00	7,061,014.00	7,061,014.00	7,061,014.00	7,061,014.00	7,061,014.00	7,061,014.00
Rabbi Trust	BEN	NBP06	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,999,696.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00
Excess Capital Loss over Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	4,371,139.00	5,675,325.00	5,675,325.00	5,675,325.00	5,675,325.00	5,675,325.00	5,675,325.00
Director's Stock Awards	BEN	NBP16	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,956,402.00	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00
Director's Stock - Temp	BEN	NBP18	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)	(678,829.00)
Pension Expense	BEN	PEN01	(14,806,177.00)	(14,806,177.00)	(13,981,554.00)	(13,981,554.00)	(13,981,554.00)	(13,981,554.00)	(13,981,554.00)	(13,981,554.00)	(21,720,132.00)	(21,720,132.00)	(21,720,132.00)	(21,720,132.00)	(21,720,132.00)	(21,720,132.00)
PAS106 Adjustment	BEN	PRB01	6,525,746.00	6,525,746.00	6,861,699.00	6,861,699.00	6,861,699.00	7,029,366.00	7,029,366.00	7,029,366.00	7,012,097.00	7,012,097.00	7,012,097.00	7,012,097.00	7,012,097.00	7,012,097.00
Benefits - Subtotal			31,609,468.00	31,609,468.00	32,882,002.00	32,882,002.00	32,882,002.00	25,626,275.00	25,626,275.00	25,626,275.00	17,515,727.00	17,515,727.00	17,515,727.00	17,515,727.00	17,109,166.00	17,109,166.00
CWIP	CWIP/RWII	FXA26	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	(354,579.00)	(354,579.00)	(354,579.00)	(354,579.00)	(354,579.00)	(354,579.00)
RWIP	CWIP/RWII	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	204,465.00	(354,579.00)	(354,579.00)	(354,579.00)	(354,579.00)	(354,579.00)	(354,579.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(24,924,514.00)	(24,924,514.00)	(26,580,944.00)	(26,580,944.00)	(26,580,944.00)	(26,580,944.00)	(26,580,944.00)	(26,580,944.00)	(28,182,941.00)	(28,182,941.00)	(28,182,941.00)	(28,182,941.00)	(28,182,941.00)	(28,182,941.00)
Depreciation Adjustment	FXA	FXA02	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00	3,959,844.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	556,809.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00
Section 481(a) Line Pack Gas	FXA	FXA14	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	67,557.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00
IRS Audit Assessment - Cost	FXA	FXA15	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00	1,874,769.00
IRS Audit Assessment - Accum	FXA	FXA16	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)	(516,058.00)
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(18,981,593.00)	(18,981,593.00)	(20,638,023.00)	(20,638,023.00)	(20,638,023.00)	(22,240,020.00)	(22,240,020.00)	(22,240,020.00)	(23,144,866.00)	(23,144,866.00)	(23,144,866.00)	(23,144,866.00)	(23,144,866.00)	(23,144,866.00)
Deferred Gas Costs	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	61,291.00	61,291.00	60,999.00	60,999.00	60,999.00	60,999.00	60,999.00	60,999.00	60,999.00	(356.00)	(356.00)	(356.00)	(1,701.00)	(1,701.00)
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComfurT Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Clearing Account - Adjustment	ONT	ONT03	18,873.00	18,873.00	18,873.00	18,873.00	18,873.00	18,873.00	18,873.00	18,873.00	51,621.00	51,621.00	51,621.00	51,621.00	51,621.00	51,621.00
Charitable Contribution Carryover	ONT	ONT04	217,029.00	217,029.00	217,029.00	217,029.00	217,029.00	217,029.00	217,029.00	217,029.00	3,901,046.00	3,901,046.00	3,901,046.00	3,901,046.00	3,901,046.00	3,901,046.00
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD DR Set No. 5
Question No. 1-99 (5-14 Informal)
Page 1 of 1

REQUEST:

- (a) With reference to Atmos' responses to the Consumer Advocate's First Discovery Requests No. 37 and MFR No. 6, please state whether the attached Ruling Request for Atmos Energy Corporation dated January 9, 2015 ("Ruling Request"), letter from the Kentucky Attorney General to the Kentucky Public Service Commission dated December 12, 2014 ("KY AG Letter"), letter from Atmos to the Kentucky Public Service Commission dated December 12, 2014 ("Atmos Reply Letter"), Supplemental and Corrected Direct Testimony of Bion C. Ostrander, public version, dated November 18, 2013 ("Ostrander Direct Testimony"), and the Rebuttal Testimony of Pace McDonald dated November 18, 2013 ("McDonald Rebuttal Testimony") are complete (including all attachments and exhibits thereto) copies.
- (b) To the extent that any of the foregoing documents is not complete (including all attachments and exhibits thereto), please provide a complete copy of each such document.
- (c) Also, please state whether each position taken by Atmos in the Ruling Request, Atmos Reply Letter, and McDonald Rebuttal Testimony continues to be the position of Atmos on each issue and matter described in each of those documents.
- (d) To the extent a position taken by Atmos in any of the Ruling Request, Atmos Reply Letter, and McDonald Rebuttal Testimony does not continue to be the position of Atmos on each issue and matter described in each of those documents, please so state with respect to each such changed position and provide the reason and rationale for each such change.

RESPONSE:

- a) The attachments are complete.
- b) Not applicable. Please see the response to subpart (a).
- c) Yes, the Company continues to support without modification the positions in the ruling request, reply letter and testimony.
- d) Not applicable. Please see the response to subpart (c).

Respondent: Pace McDonald / Jennifer Story

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2012 1/31/2012	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(981,754.00)	(981,754.00)	(981,754.00)	(981,754.00)	(981,754.00)	(981,754.00)	(981,754.00)	(981,754.00)	(435,312.00)	(435,312.00)	(435,312.00)	(435,312.00)	(435,312.00)	(435,312.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	332,080.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(411,878.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT88	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT89	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	(6.00)	(6.00)	(6.00)	(6.00)	(6.00)	(6.00)	(6.00)	(6.00)	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAD1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAD3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	9,790.00	9,790.00	9,790.00	9,790.00	9,790.00	9,790.00	9,790.00	9,790.00	5,022.00	5,022.00	5,022.00	5,022.00	5,022.00	5,022.00
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(754,573.00)	(754,573.00)	(754,871.00)	(754,871.00)	(754,871.00)	(754,871.00)	(754,871.00)	(754,871.00)	3,762,364.00	3,762,364.00	3,762,364.00	3,761,019.00	3,761,019.00	3,761,019.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(197,318,049.00)	(197,318,049.00)	(199,227,629.00)	(199,227,629.00)	(199,227,629.00)	(200,721,563.00)	(200,721,563.00)	(200,721,563.00)	(193,479,559.00)	(193,479,559.00)	(193,479,559.00)	(198,618,785.00)	(198,618,785.00)	(198,618,785.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	277,345,812.00	277,345,812.00	243,784,973.00	243,784,973.00	243,784,973.00	266,293,965.00	266,293,965.00	266,293,965.00	336,718,783.00	336,718,783.00	336,718,783.00	356,963,785.00	356,963,785.00	356,963,785.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	110,744.00
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	(3,113,478.00)	(3,074,099.00)	(3,191,536.00)	(3,149,579.00)	(2,355,461.00)	(2,860,015.00)	(2,752,065.00)	(3,013,088.00)	(3,324,312.00)	(3,148,731.00)	(3,628,171.00)	(3,110,270.00)	(3,519,041.00)	(3,561,904.00)
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	143,425.00
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	(38,758.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	4,573,142.00	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)
FD-AMT Minimum Tax Credit	TAX	TAX23	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	(5,172,434.00)	(5,234,371.00)	(5,296,307.00)	(5,358,242.00)	(5,420,178.00)	(5,482,114.00)	(5,544,050.00)	(5,605,986.00)	(5,591,328.00)	(5,652,427.00)	(5,713,526.00)	(5,774,625.00)	(5,835,724.00)	(5,896,823.00)
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	26,018,848.00	24,182,754.00	16,952,749.00	23,497,070.00	37,516,711.00	35,537,544.00	39,266,395.00	36,263,716.00	31,039,561.00	34,607,802.00	38,985,567.00	24,173,617.00	10,474,638.00	12,679,177.00
Other Tax Effected Items - Subtotal			112,433,127.00	110,574,475.00	73,894,678.00	80,219,021.00	94,970,844.00	108,125,057.00	111,699,922.00	108,374,284.00	175,885,795.00	179,568,518.00	183,405,744.00	184,156,372.00	169,993,523.00	172,303,508.00
Total Accumulated Deferred Income Tax			128,287,627.00	126,428,975.00	89,164,984.00	95,689,327.00	110,441,153.00	114,737,642.00	118,312,505.00	114,986,867.00	178,142,654.00	181,825,377.00	185,662,617.00	181,307,673.00	167,144,823.00	169,454,807.00
Per Financials:																
A1900-28201			127,632,776.00	127,632,776.00	127,632,776.00	127,632,776.00	127,632,776.00	127,632,776.00	127,632,776.00	127,632,776.00	209,040,251.00	209,040,251.00	209,040,251.00	209,040,251.00	209,040,251.00	209,040,251.00
A1900-28206			4,525,644.00	4,525,644.00	4,525,644.00	4,525,644.00	4,525,644.00	5,010,456.00	5,010,456.00	5,010,456.00	4,641,253.00	4,641,253.00	4,641,253.00	4,641,253.00	4,641,253.00	4,641,253.00
A2820-28201			(3,769,336.00)	(3,769,336.00)	(33,603,182.00)	(33,603,182.00)	(33,603,182.00)	(26,967,052.00)	(26,967,052.00)	(26,967,052.00)	(22,061,730.00)	(22,061,730.00)	(22,061,730.00)	(11,851,710.00)	(11,851,710.00)	(11,851,710.00)
A2820-28206			(1,451,910.00)	(1,451,910.00)	(1,472,677.00)	(1,472,677.00)	(1,472,677.00)	(1,951,473.00)	(1,951,473.00)	(1,951,473.00)	(1,471,227.00)	(1,471,227.00)	(1,471,227.00)	(1,681,045.00)	(1,681,045.00)	(1,681,045.00)
A2830-28201			1,219,230.00	(492,166.00)	(7,288,192.00)	(1,305,732.00)	12,241,283.00	10,081,935.00	13,356,587.00	10,300,167.00	(11,198,374.00)	(7,109,623.00)	(3,517,095.00)	(17,600,930.00)	(30,874,935.00)	(28,802,089.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	143,430.00
A2830-28206			131,223.00	(16,039.00)	(629,355.00)	(87,502.00)	1,117,309.00	930,940.00	1,231,210.00	961,993.00	(807,520.00)	(1,213,548.00)	(968,835.00)	(1,240,148.00)	(2,128,992.00)	(2,035,328.00)
Total			128,287,627.00	126,428,975.00	89,164,984.00	95,689,327.00	110,441,153.00	114,737,642.00	118,312,505.00	114,986,867.00	178,142,654.00	181,825,377.00	185,662,617.00	181,307,673.00	167,144,823.00	169,454,807.00
Difference			1.00	1.00	-	-	(3.00)	(2.00)	-	(1.00)	13.00	14.00	(1.00)	(1.00)	(1.00)	(6.00)

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014
Adjustment Description	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC03	186,744.00	186,744.00	186,744.00	186,744.00	186,744.00	186,744.00	156,501.00	156,501.00	156,501.00	156,501.00	156,501.00	156,501.00	156,501.00	156,501.00
Directors Deferred Bonus	ACC	ACC04	1,887,068.00	1,887,068.00	1,887,068.00	943,927.00	943,927.00	943,927.00	2,137,901.00	2,137,901.00	2,137,901.00	2,137,901.00	2,137,901.00	2,137,901.00	2,137,901.00	2,137,901.00
MIP/VPP Accrual	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Environmental Asset	ACC	ACC06	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00	14,445.00
Miscellaneous Accrued	ACC	ACC08	2,276,932.00	2,276,932.00	2,276,932.00	2,276,932.00	2,276,932.00	2,276,932.00	2,660,182.00	2,660,182.00	2,660,182.00	2,660,182.00	2,660,182.00	2,660,182.00	2,660,182.00	2,660,182.00
Self Insurance - Adjustment	ACC	ACC11	95,162.00	95,162.00	95,162.00	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC12	17,875.00	17,875.00	17,875.00	17,875.00	17,875.00	17,875.00	75,266.00	75,266.00	75,266.00	75,266.00	75,266.00	75,266.00	75,266.00	75,266.00
Worker's Comp Insurance Reserve	ACC	ACC12	4,478,227.00	4,478,227.00	4,478,227.00	3,439,924.00	3,439,924.00	3,439,924.00	5,044,296.00	5,044,296.00	5,044,296.00	5,044,296.00	5,044,296.00	5,044,296.00	5,044,296.00	5,044,296.00
Accrual - Subtotal	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust - True Up	BEN	NBP03	26,704,956.00	26,704,956.00	26,704,956.00	25,756,449.00	25,756,449.00	25,756,449.00	26,359,916.00	26,359,916.00	26,359,916.00	22,115,576.00	22,115,576.00	22,115,576.00	22,470,541.00	22,470,541.00
SEBP Adjustment	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP05	7,061,014.00	7,061,014.00	7,061,014.00	6,291,551.00	6,291,551.00	6,291,551.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00
Restricted Stock Grant Plan	BEN	NBP06	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,650,300.00	1,471,695.00	1,471,695.00	1,471,695.00	1,471,695.00	1,471,695.00	1,471,695.00	1,471,695.00	1,471,695.00
Rabbi Trust	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP13	5,675,325.00	5,675,325.00	5,675,325.00	6,445,102.00	6,445,102.00	6,445,102.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00
Restricted Stock - MIP	BEN	NBP16	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00	2,843,211.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00
Director's Stock Awards	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	PEN01	(32,646,306.00)	(32,646,306.00)	(32,646,306.00)	(23,677,438.00)	(23,677,438.00)	(23,677,438.00)	(24,112,538.00)	(24,112,538.00)	(24,112,538.00)	(22,636,640.00)	(22,636,640.00)	(22,636,640.00)	(23,731,818.00)	(23,731,818.00)
Pension Expense	BEN	PRB01	7,232,819.00	7,232,819.00	7,232,819.00	7,402,087.00	7,402,087.00	7,402,087.00	7,681,105.00	7,681,105.00	7,681,105.00	7,695,717.00	7,695,717.00	7,695,717.00	7,858,471.00	7,858,471.00
FAS106 Adjustment	BEN	FXA26	18,521,319.00	18,521,319.00	18,521,319.00	26,711,261.00	26,711,261.00	26,711,261.00	30,699,549.00	30,699,549.00	30,699,549.00	27,945,720.00	27,945,720.00	27,945,720.00	27,368,260.00	27,368,260.00
Benefits - Subtotal	CWIP	RWIP	244,017.00	244,017.00	244,017.00	(469,719.00)	(469,719.00)	(469,719.00)	92,568.00	92,568.00	92,568.00	92,568.00	92,568.00	92,568.00	92,568.00	92,568.00
CWIP	CWIP/RWIP	FXA47	-	-	-	(121,393.00)	(121,393.00)	(121,393.00)	(3,931.00)	(3,931.00)	(3,931.00)	(3,931.00)	(3,931.00)	(3,931.00)	(3,931.00)	(3,931.00)
RWIP	CWIP/RWIP	FXA47	244,017.00	244,017.00	244,017.00	(591,112.00)	(591,112.00)	(591,112.00)	88,637.00	88,637.00	88,637.00	88,637.00	88,637.00	88,637.00	88,637.00	88,637.00
CWIP/RWIP - Subtotal	FXA	FXA01	(31,023,560.00)	(31,023,560.00)	(31,023,560.00)	(32,296,680.00)	(32,296,680.00)	(32,296,680.00)	(28,039,052.00)	(28,039,052.00)	(28,039,052.00)	(34,474,534.00)	(34,474,534.00)	(34,474,534.00)	(34,548,969.00)	(34,548,969.00)
Fixed Asset Cost Adjustment	FXA	FXA02	4,153,132.00	4,153,132.00	4,153,132.00	(1,458,874.00)	(1,458,874.00)	(1,458,874.00)	9,749,996.00	9,749,996.00	9,749,996.00	8,402,905.00	8,402,905.00	8,402,905.00	7,048,608.00	7,048,608.00
Depreciation Adjustment	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA13	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00
Section 481(a) Cushion Gas	FXA	FXA14	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00
Section 481(a) Line Pack Gas	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal	GCA	GCA01	(26,254,495.00)	(26,254,495.00)	(26,254,495.00)	(33,139,622.00)	(33,139,622.00)	(33,139,622.00)	(17,673,124.00)	(17,673,124.00)	(17,673,124.00)	(25,455,697.00)	(25,455,697.00)	(25,455,697.00)	(26,884,429.00)	(26,884,429.00)
Deferred Gas Costs	GCA	GCA03	592,309.00	592,309.00	592,309.00	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	GDW	ONT13	592,309.00	592,309.00	592,309.00	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	DTE09	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)
Amortization - LGS Acq. 1810-13523	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComfurT Goodwill	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	ONT02	2.00	2.00	2.00	2.00	2.00	2.00	(35.00)	(35.00)	(35.00)	(35.00)	(35.00)	(35.00)	(35.00)	(35.00)
UNICAP - IRS Audit	ONT	ONT03	(574,189.00)	(574,189.00)	(574,189.00)	51,621.00	51,621.00	51,621.00	143,055.00	143,055.00	143,055.00	143,055.00	143,055.00	143,055.00	143,055.00	143,055.00
Allowance for Doubtful Accounts	ONT	ONT04	3,901,046.00	3,901,046.00	3,901,046.00	9,830,688.00	9,830,688.00	9,830,688.00	10,238,364.00	10,238,364.00	10,238,364.00	10,238,356.00	10,238,356.00	10,238,356.00	10,238,393.00	10,238,393.00
Clearing Account - Adjustment	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD DR Set No. 5
Question No. 1-100 (5-15 Informal)
Page 1 of 2

REQUEST:

- (a) For each of the three allocation approaches, measurement procedures, or methodologies by which NOLCs could be attributed or applied to or reduce accelerated depreciation or ADIT liabilities, as described in the Ruling Request, please provide, with respect to Atmos most recent five taxable years, an analysis, including without limitation an excel spreadsheet, showing detailed pro forma calculations of how each such allocation approach, measurement procedure, or methodology would have been applied and the results thereof (including all supporting calculations (in excel spreadsheet format), including all assumptions, means of estimation, analysis, and documentation), under each such allocation approach or measurement procedure or methodology.
- (b) In addition, state any authority that Atmos believes precludes the Tennessee Regulatory Authority ("Authority") from adopting any of the allocation approaches or measurement procedures or methodologies identified by Atmos in response to this request and explain fully Atmos' reasons for such belief.
- (c) With regard to the Ruling Request, please explain fully Atmos' reason or rationale for not requesting a ruling that would provide a determination as to whether all of the three allocation approaches, measurement procedures, or methodologies by which NOLCs could be attributed or applied to or reduce accelerated depreciation or ADIT liabilities, as described in the Ruling Request, would be acceptable for adoption by a utility regulator.
- (d) Further, state each instance, proceeding, court case, or IRS decision, including without limitation any IRS private letter ruling, that has used, approved, or authorized the use of any of the allocation approaches or measurement procedures or methodologies identified in the Ruling Request.

RESPONSE:

- a) No regulatory authority which has jurisdiction over the Company has proposed to limit the inclusion of the NOLC to only that which is allocated by the Internal Revenue Code under the normalization provisions. Instead all jurisdictions in which the Company operates have allowed full normalization meaning the entire regulated NOLC asset has been included in rate base. Given this, there has been no business reason to perform the calculations and the Company does not have any such calculations.
- b) The Authority may adopt any allocation approach or measurement procedure or methodology for NOLCs and ADIT liabilities. However, the Authority should be aware that adoption of an allocation approach which violates the normalization

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(435,312.00)	(435,312.00)	(435,312.00)	(435,312.00)	(435,312.00)	(435,312.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	(53,512.00)	(53,512.00)	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00	327,592.00
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(87,252.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)	(1,085,318.00)
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAO1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAO9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	5,022.00	5,022.00	5,022.00	5,022.00	5,022.00	5,022.00	386.00	386.00	386.00	386.00	386.00	386.00	386.00	386.00
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			3,131,309.00	3,131,309.00	3,131,309.00	9,633,249.00	9,633,249.00	9,686,761.00	6,804,388.00	6,804,388.00	6,804,388.00	6,804,388.00	6,804,388.00	6,804,388.00	6,804,417.00	6,804,417.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(204,099,090.00)	(204,099,090.00)	(204,099,090.00)	(200,975,728.00)	(200,975,728.00)	(200,347,089.00)	(204,470,954.00)	(204,470,954.00)	(204,470,954.00)	(207,097,743.00)	(207,097,743.00)	(207,097,743.00)	(219,167,600.00)	(219,167,600.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	340,724,523.00	340,724,523.00	340,724,523.00	352,057,428.00	352,057,428.00	346,167,066.00	389,816,215.00	389,816,215.00	389,816,215.00	395,636,604.00	395,636,604.00	395,636,604.00	377,175,208.00	377,175,208.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	110,744.00	110,744.00	110,744.00	1,803,207.00	1,803,207.00	91,368.00	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	1,551,040.00	1,551,040.00	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	(2,981,513.00)	(3,111,148.00)	(3,238,483.00)	(2,918,601.00)	(2,924,086.00)	(3,565,545.00)	(3,273,497.00)	(3,892,474.00)	(4,296,812.00)	(4,667,610.00)	(4,366,584.00)	(4,046,297.00)	(4,516,036.00)	(4,129,992.00)
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	143,425.00	143,425.00	143,425.00	143,430.00	143,430.00	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	(542,864.00)	(542,864.00)	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	(38,758.00)	(38,758.00)	(38,758.00)	(587,340.00)	(587,340.00)	(31,979.00)	-	-	-	-	-	-	-	-
FD-FAS 15R Measurement Date Change	TAX	TAX22	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)	(61,451.00)	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00
ST-Enterprise Zone ITC	TAX	TAX39	484,812.00	484,812.00	484,812.00	484,812.00	484,812.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00	600,941.00
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	18,225,358.00	18,096,708.00	17,968,058.00	17,839,408.00	17,710,758.00	17,582,108.00	17,453,496.00	17,324,846.00	17,196,195.00	17,067,546.00	16,938,896.00	16,810,246.00	16,681,596.00	16,552,946.00
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	(13,339,299.00)	(3,986,345.00)	(22,831,050.00)	(30,817,731.00)	(38,892,308.00)	(40,203,338.00)	(39,241,988.00)	(36,357,798.00)	(42,236,273.00)	(46,869,745.00)	(35,334,303.00)	(33,637,539.00)	(30,937,042.00)	(26,299,944.00)
Other Tax Effected Items - Subtotal			149,268,038.00	158,362,707.00	139,262,007.00	148,074,897.00	139,866,185.00	130,331,367.00	170,922,048.00	173,120,062.00	166,708,602.00	164,769,279.00	176,477,097.00	178,365,498.00	149,936,333.00	154,830,845.00
Total Accumulated Deferred Income Tax			149,980,723.00	159,075,392.00	139,974,692.00	154,128,596.00	145,919,884.00	136,438,570.00	195,885,794.00	198,083,808.00	191,672,347.00	179,196,615.00	190,904,433.00	192,792,834.00	162,357,535.00	167,252,026.00
Per Financials:																
A1900-28201			208,838,431.00	208,838,431.00	208,838,431.00	226,807,510.00	226,807,510.00	222,101,147.00	260,090,606.00	260,152,057.00	260,152,057.00	260,152,057.00	260,152,057.00	260,152,057.00	260,152,057.00	260,152,057.00
A1900-28206			4,217,263.00	4,217,263.00	4,217,263.00	6,334,707.00	6,334,707.00	4,738,998.00	4,952,616.00	4,952,616.00	4,952,616.00	4,952,616.00	4,952,616.00	4,952,616.00	4,952,616.00	4,952,616.00
A2820-28201			(30,232,323.00)	(30,232,323.00)	(30,232,323.00)	(39,040,959.00)	(39,040,959.00)	(38,498,095.00)	(16,476,424.00)	(16,476,424.00)	(16,476,424.00)	(23,386,230.00)	(23,386,230.00)	(23,386,230.00)	(55,841,194.00)	(55,841,194.00)
A2820-28206			(1,425,102.00)	(1,425,102.00)	(1,425,102.00)	(269,979.00)	(269,979.00)	(1,821,019.00)	(1,108,064.00)	(1,108,064.00)	(1,108,064.00)	(1,541,067.00)	(1,541,067.00)	(1,541,067.00)	(1,623,511.00)	(1,623,511.00)
A2830-28201			(29,528,904.00)	(21,009,307.00)	(38,907,542.00)	(37,314,072.00)	(45,008,164.00)	(46,914,091.00)	(48,323,138.00)	(46,321,207.00)	(52,328,658.00)	(57,138,136.00)	(46,168,071.00)	(44,398,665.00)	(42,429,019.00)	(37,842,947.00)
A2830-28204			143,430.00	143,430.00	143,430.00	143,430.00	143,430.00	-	-	-	-	-	-	-	-	-
A2830-28206			(2,032,072.00)	(1,457,000.00)	(2,659,455.00)	(2,532,045.00)	(3,045,666.00)	(3,168,368.00)	(3,249,802.00)	(3,115,169.00)	(3,519,179.00)	(3,842,623.00)	(3,104,870.00)	(2,965,875.00)	(2,853,413.00)	(2,544,993.00)
Total			149,980,724.00	159,075,393.00	139,974,693.00	154,128,592.00	145,919,879.00	136,438,570.00	195,885,795.00	198,083,809.00	191,672,348.00	179,196,616.00	190,904,434.00	192,792,835.00	162,357,535.00	167,252,027.00
Difference			(1.00)	(1.00)	(1.00)	5.00	5.00	-	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)

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provisions of the Internal Revenue Code would have a significant adverse tax effect. The Company would be required to notify the IRS of such a violation and it would be prohibited from using accelerated depreciation. It would be required to file amended returns reversing the use of accelerated depreciation. In short, it would have an immediate and negative cash flow impact on the Company. An allocation methodology deemed to be a normalization violation would adversely affect the Company and its customers. The Company believes its methodology of including the NOLC in rate base for this filing meets the normalization provisions of the Internal Revenue Code. As more fully described, in the ruling request, the other allocation provisions would not be supportive of the normalization provisions.

- c) Revenue Procedure 2014-1 outlines the procedures for requesting a ruling from the IRS. If the Company had taken such an approach suggested by this question it is likely the IRS would have denied to rule. Section 6.12 of the revenue procedure prohibits the Service from ruling on alternative plans or hypothetical situations. To request the Service to rule on a variety of allocation processes that may or may not be utilized would have been deemed alternative plans or hypothetical. The intent of the ruling request process is to seek a specific ruling from the IRS, not ask for a menu of acceptable choices.

Furthermore, the Company did present all three allocation methodologies in the ruling request. It provided analysis and cited both supportive and contrary authority for each methodology. Through the ruling process the IRS has the authority to notify the Company if it does not agree with its rationale for requesting the "last dollars deducted" allocation methodology. It is also within the IRS discretion to notify the Company if it believes one of the alternative allocation methodologies is a better implementation of the normalization provisions.

- d) The Company included in the ruling request all authorities, both supportive and contrary, which address the issue of allocation approaches. See pages 19-29 of the ruling request. The Company is not aware of any other authority not disclosed in the ruling request.

Respondent: Pace McDonald / Jennifer Story

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Environmental Activities	ACC	ACC01	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	156,501.00	156,501.00	156,501.00	156,501.00	123,167.00
MIP/VPP Accrual	ACC	ACC04	2,137,901.00	707,063.00	707,063.00	707,063.00	1,253,998.00
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	14,445.00	14,445.00	14,445.00	14,445.00	14,427.00
Self Insurance - Adjustment	ACC	ACC08	2,660,182.00	2,660,182.00	2,660,182.00	2,660,182.00	4,576,432.00
Vacation Accrual	ACC	ACC11	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	75,266.00	75,623.00	75,623.00	75,623.00	(628.00)
Accrual - Subtotal			5,044,296.00	3,613,814.00	3,613,814.00	3,613,814.00	5,967,396.00
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	22,470,541.00	22,699,814.00	22,699,814.00	22,699,814.00	23,175,181.00
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	8,010,583.00	8,010,583.00	8,010,583.00	8,010,583.00	7,385,565.00
Rabbi Trust	BEN	NBP06	1,471,695.00	1,488,572.00	1,488,572.00	1,488,572.00	1,534,495.00
Excess Capital Loss over Capital Gain	BEN	NBP08	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	7,822,725.00	7,822,725.00	7,822,725.00	7,822,725.00	9,513,920.00
Director's Stock Awards	BEN	NBP16	3,466,064.00	3,466,064.00	3,466,064.00	3,466,064.00	4,119,248.00
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-
Pension Expense	BEN	PEN01	(23,731,818.00)	(19,344,697.00)	(19,344,697.00)	(19,344,697.00)	(18,218,575.00)
FAS106 Adjustment	BEN	PR01	7,858,471.00	7,986,734.00	7,986,734.00	7,986,734.00	8,296,707.00
Benefits - Subtotal			27,368,260.00	32,129,795.00	32,129,795.00	32,129,795.00	35,806,541.00
CWIP	CWIP/RWIP	FXA26	92,568.00	39,015.00	39,015.00	39,015.00	297,079.00
RWIP	CWIP/RWIP	FXA47	(3,931.00)	(3,931.00)	(3,931.00)	(3,931.00)	(4,022.00)
CWIP/RWIP - Subtotal			88,637.00	35,084.00	35,084.00	35,084.00	293,057.00
Fixed Asset Cost Adjustment	FXA	FXA01	(34,548,969.00)	(34,949,890.00)	(34,949,890.00)	(34,949,890.00)	(29,709,043.00)
Depreciation Adjustment	FXA	FXA02	7,048,808.00	5,865,230.00	5,865,230.00	5,865,230.00	12,402,960.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	549,284.00	549,284.00	549,284.00	549,284.00	549,284.00
Section 481(a) Line Pack Gas	FXA	FXA14	66,648.00	66,648.00	66,648.00	66,648.00	66,648.00
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-
Plant - Subtotal			(26,884,429.00)	(28,468,728.00)	(28,468,728.00)	(28,468,728.00)	(16,690,151.00)
Deferred Gas Costs	GCA	GCA01	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	(5,600.00)	(5,600.00)	(5,600.00)	(5,600.00)	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-
Amortization - Comfurr Goodwill	ONT	DVA37	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	(35.00)	(35.00)	(35.00)	(35.00)	-
Clearing Account - Adjustment	ONT	ONT03	143,055.00	143,055.00	143,055.00	143,055.00	141,517.00
Charitable Contribution Carryover	ONT	ONT04	10,238,393.00	9,163,625.00	9,163,625.00	9,163,625.00	10,325,870.00
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-
Prepayments	ONT	ONT31	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,734,850.00)	(2,775,517.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-
Stock Option Expense	ONT	ONT50	327,592.00	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	(79,205.00)	(79,205.00)	(79,205.00)	(79,205.00)	117,991.00
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	(1,085,318.00)	-	-	-	(6,968,861.00)
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGA01	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGA03	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	386.00	386.00	386.00	386.00	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-
Regulatory Liability - GSC 109	ONT	RGL03	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-
Other - Subtotal			6,804,417.00	6,487,375.00	6,487,375.00	6,487,375.00	1,041,000.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(219,167,600.00)	(219,884,627.00)	(219,884,627.00)	(219,079,036.00)	(217,201,876.00)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	977,175,208.00	405,828,177.00	405,828,177.00	405,022,586.00	444,394,650.00
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	(2,947,398.00)
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	25,980.00
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	(4,395,559.00)	(4,647,682.00)	(4,387,153.00)	(4,716,676.00)	(4,267,586.00)
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	(31,979.00)
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00	10,099,286.00
ST-Enterprise Zone ITC	TAX	TAX39	600,941.00	600,941.00	600,941.00	600,941.00	988,593.00
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	16,424,296.00	16,295,646.00	16,166,996.00	16,038,346.00	15,909,696.00
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	(17,158,557.00)	(17,078,044.00)	(15,922,649.00)	3,186,649.00	(5,344,290.00)
Other Tax Effected Items - Subtotal			163,578,015.00	191,213,697.00	194,500,971.00	211,152,096.00	241,564,976.00
Total Accumulated Deferred Income Tax			175,999,196.00	205,011,038.00	208,298,312.00	224,949,437.00	267,982,820.00
Per Financials:							
A1900-28201			260,152,057.00	273,991,422.00	273,991,422.00	273,991,422.00	295,458,435.00
A1900-28206			4,952,616.00	4,639,564.00	4,639,564.00	4,639,564.00	5,093,369.00
A2820-28201			(55,841,194.00)	(36,006,061.00)	(36,006,061.00)	(36,006,061.00)	(15,363,852.00)
A2820-28206			(1,623,511.00)	(1,349,764.00)	(1,349,764.00)	(1,349,764.00)	(1,033,242.00)
A2830-28201			(29,646,368.00)	(33,978,986.00)	(30,898,854.00)	(15,429,684.00)	(13,659,684.00)
A2830-28204			-	-	-	-	-
A2830-28206			(1,993,902.00)	(2,285,136.00)	(2,077,993.00)	(896,038.00)	(918,634.00)
Total			175,999,196.00	205,011,039.00	208,298,314.00	224,949,439.00	269,576,393.00
Difference			(1.00)	(2.00)	(3.00)	(3.00)	(1,593,573.00)
Topside at Provision:					Gross	Net	

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Atmos Energy Corporation, Tennessee Division
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REQUEST:

With reference to Atmos' responses to the Consumer Advocate's First Discovery Requests No. 37 and MFR No. 6, please state each and every circumstance, tax situation, company operation scenario, or event that could cause Atmos to lose the tax benefit from NOLCs in a manner in which ratepayers would not receive the benefit from the NOLCs (that had increased the rates such ratepayers were paying as a result of the reduction of ADIT liabilities by NOLCs).

RESPONSE:

The Company's ability to utilize NOLCs is dependent on stability in tax law, time and the generation of taxable income. The Internal Revenue Code allows taxpayer's to carryforward a NOLC 20 years from the year in which the loss occurred. To utilize that loss the taxpayer must generate sufficient income within that 20 year period. Every circumstance, tax situation and operational scenario that could negatively impact the Company's ability to generate sufficient taxable income cannot be identified. Besides the necessity of generating taxable income, there is always the possibility that Congress could pass legislation that repeals the use of NOLCs or fundamentally changes the tax code and thus renders NOLCs useless. Again, it is impossible to identify every situation that could lead Congress to take such an action.

Respondent: Pace McDonald / Jennifer Story

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	Fiscal 2010 9/30/2010	Fiscal 2011 10/31/2010
Adjustment Description	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Activities	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC05	(650,685.00)	(937,826.00)	(937,826.00)	(937,826.00)	(937,826.00)	(937,826.00)	(937,826.00)	(937,826.00)	(937,826.00)	(937,826.00)	(888,162.00)	(888,162.00)	(888,162.00)	(1,089,339.00)	(1,089,339.00)
Accrued Environmental Asset	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC11	39,985.00	(7,352.00)	(7,352.00)	(7,352.00)	(7,352.00)	(7,352.00)	(7,352.00)	(7,352.00)	(7,352.00)	(7,352.00)	-	-	-	(7,857.00)	(7,857.00)
Vacation Accrual	ACC	ACC12	(13,911.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(24,393.00)	(30,934.00)
Worker's Comp Insurance Reserve	ACC	ACC12	(624,631.00)	(969,571.00)	(969,571.00)	(969,571.00)	(969,571.00)	(969,571.00)	(969,571.00)	(969,571.00)	(969,571.00)	(969,571.00)	(912,555.00)	(912,555.00)	(912,555.00)	(1,128,130.00)	(1,128,130.00)
Accrual - Subtotal	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust - True Up	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PR01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PR01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits - Subtotal	CWIP/RWIP	FXA26	20,022.00	1,898,322.00	1,898,322.00	1,898,322.00	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(6,467,708.00)	(6,467,708.00)	(6,467,708.00)	(1,826,428.00)	(1,826,428.00)
CWIP	CWIP/RWIP	FXA47	20,022.00	1,898,322.00	1,898,322.00	1,898,322.00	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(3,770,013.00)	(6,467,708.00)	(6,467,708.00)	(6,467,708.00)	(1,826,428.00)	(1,826,428.00)
RWIP	FXA	FXA01	(34,264,097.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(33,377,612.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)
Fixed Asset Cost Adjustment	FXA	FXA02	15,456,206.00	13,759,961.00	13,759,961.00	13,759,961.00	13,759,961.00	13,759,961.00	13,759,961.00	13,759,961.00	13,759,961.00	13,759,961.00	20,347,471.00	20,347,471.00	20,347,471.00	19,078,119.00	19,078,119.00
Depreciation Adjustment	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA04	(110,176.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal	GCA	GCA01	(18,918,066.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(19,617,651.00)	(15,311,756.00)	(15,311,756.00)	(15,311,756.00)	(16,581,109.00)	(16,581,109.00)
Deferred Gas Costs	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - W/KG	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Cornfurr Goodwill	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	NTE08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	ONT02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	ONT03	275.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00
Allowance for Doubtful Accounts	ONT	ONT04	-	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	9,456.00	12,979.00	12,979.00
Clearing Account - Adjustment	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR CFWE 1990-1995	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	Fiscal 2010 9/30/2010	Fiscal 2011 10/31/2010
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(247,275.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(127,962.00)	(418,652.00)	(418,652.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments- MVVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLIP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-	-	-	-	-	-	-	-	-	318,090.00	-
Regulatory Asset - LGS Amortization	ONT	RGAD1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAD3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(247,000.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(118,238.00)	(87,316.00)	(405,406.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			(19,769,676.00)	(18,807,138.00)	(18,807,138.00)	(18,807,138.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(22,810,258.00)	(22,810,258.00)	(22,810,258.00)	(19,622,982.00)	(19,941,072.00)
Per Financials:																	
A1900-28201			(548,448.00)	(879,947.00)	(879,947.00)	(879,947.00)	(879,947.00)	(879,947.00)	(879,947.00)	(879,947.00)	(879,947.00)	(879,947.00)	(827,677.00)	(827,677.00)	(827,677.00)	(1,022,323.00)	(1,022,323.00)
A1900-28206			(75,909.00)	(79,901.00)	(79,901.00)	(79,901.00)	(79,901.00)	(79,901.00)	(79,901.00)	(79,901.00)	(79,901.00)	(79,901.00)	(75,155.00)	(75,155.00)	(75,155.00)	(92,829.00)	(92,829.00)
A2820-28201			(16,600,440.00)	(16,244,314.00)	(16,244,314.00)	(16,244,314.00)	(21,440,799.00)	(21,440,799.00)	(21,440,799.00)	(21,440,799.00)	(21,440,799.00)	(21,440,799.00)	(19,966,471.00)	(19,966,471.00)	(19,966,471.00)	(16,875,233.00)	(16,875,233.00)
A2820-28206			(2,297,604.00)	(1,475,014.00)	(1,475,014.00)	(1,475,014.00)	(1,946,865.00)	(1,946,865.00)	(1,946,865.00)	(1,946,865.00)	(1,946,865.00)	(1,946,865.00)	(1,812,993.00)	(1,812,993.00)	(1,812,993.00)	(1,532,303.00)	(1,532,303.00)
A2830-28201			(217,211.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(117,310.00)	(65,467.00)	(383,558.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(30,063.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(10,652.00)	(34,828.00)	(34,828.00)
Total			(19,769,676.00)	(18,807,138.00)	(18,807,138.00)	(18,807,138.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(24,475,473.00)	(22,810,258.00)	(22,810,258.00)	(22,810,258.00)	(19,622,982.00)	(19,941,073.00)
Difference			-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD DR Set No. 5
Question No. 1-102 (5-17 Informal)
Page 1 of 1

REQUEST:

- (a) With reference to Atmos' responses to the Consumer Advocate's First Discovery Requests No. 37 and MFR No. 6 and Atmos' response to request number 5 above, please state whether Atmos has performed any analysis concerning whether any ADIT liability that Atmos treats as a reduction in rate base will not reverse in due course, i.e., resulting in essentially excess ADIT liabilities that should be refunded to ratepayers.
- (b) If Atmos has performed such analysis, please provide a copy of such analysis and all supporting calculations (in excel spreadsheet format), including all assumptions, means of estimation, analysis, and documentation.
- (c) If Atmos has not performed such analysis, please provide an explanation of Atmos' reason or rationale for not performing such analysis.

RESPONSE:

- a) The Company has not performed such an analysis. The Company is not aware of any ADIT asset or liability that will not reverse. Generally Accepted Accounting Principles ("GAAP") dictate the recording of ADIT on the Company's financial statements. Any liability expected to not reverse would not be permitted to be recorded and would therefore not be included in the Company's proposed rate base.
- b) Not applicable. Please see the response to subpart (a).
- c) The Company expects to be an ongoing profitable business and the tax law to remain relatively stable. Those two assumptions alone yield the result that all ADIT assets and liabilities will reverse over the passage of time. A study or analysis is not necessary to support or establish that conclusion. At the point in time either of those two assumptions are in doubt, a study to measure the potential impact would be appropriate.

Respondent: Pace McDonald / Jennifer Story

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2011 11/30/2010	Fiscal 2011 12/31/2010	Fiscal 2011 1/31/2011	Fiscal 2011 2/28/2011	Fiscal 2011 3/31/2011	Fiscal 2011 4/30/2011	Fiscal 2011 5/31/2011	Fiscal 2011 6/30/2011	Fiscal 2011 7/31/2011	Fiscal 2011 8/31/2011	Fiscal 2011 9/30/2011	Fiscal 2012 10/31/2011	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 1/31/2012
Adjustment Description	Category	Adj Code															
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC04	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,089,339.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	(7,857.00)	5,572.00	5,572.00	5,572.00	5,572.00	5,572.00
Worker's Comp Insurance Reserve	ACC	ACC12	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(30,934.00)	(32,216.00)	(32,216.00)	(32,216.00)	(32,216.00)	(32,216.00)
Accrual - Subtotal			(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,128,130.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PRB01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP	CWIP/RWIP	FXA26	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)
RWIP	CWIP/RWIP	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(1,826,428.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(35,659,228.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)
Depreciation Adjustment	FXA	FXA02	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	19,078,119.00	30,038,691.00	30,038,691.00	30,038,691.00	30,038,691.00	30,038,691.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(16,581,109.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)
Deferred Gas Costs	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Comfurr Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clearing Account - Adjustment	ONT	ONT03	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00	268.00
Charitable Contribution Carryover	ONT	ONT04	12,979.00	12,979.00	12,979.00	12,979.00	12,979.00	12,979.00	12,979.00	12,979.00	12,979.00	12,979.00	15,210.00	15,210.00	15,210.00	15,210.00	15,210.00
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2011 11/30/2010	Fiscal 2011 12/31/2010	Fiscal 2011 1/31/2011	Fiscal 2011 2/28/2011	Fiscal 2011 3/31/2011	Fiscal 2011 4/30/2011	Fiscal 2011 5/31/2011	Fiscal 2011 6/30/2011	Fiscal 2011 7/31/2011	Fiscal 2011 8/31/2011	Fiscal 2011 9/30/2011	Fiscal 2012 10/31/2011	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 1/31/2012
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(418,652.00)	(944,023.00)	(944,023.00)	(944,023.00)	(944,023.00)	(944,023.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SRP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	GTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAD1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid-Tex	ONT	RGAD3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(405,406.00)	(928,545.00)	(928,545.00)	(928,545.00)	(928,545.00)	(928,545.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(19,941,072.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)
Per Financials:																	
A1900-28201			(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,022,323.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)
A1900-28206			(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(92,829.00)	(114,586.00)	(114,586.00)	(114,586.00)	(114,586.00)	(114,586.00)
A2820-28201			(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(16,875,233.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)
A2820-28206			(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,532,303.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)
A2830-28201			(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(383,558.00)	(865,439.00)	(865,439.00)	(865,439.00)	(865,439.00)	(865,439.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(34,828.00)	(78,584.00)	(78,584.00)	(78,584.00)	(78,584.00)	(78,584.00)
Total			(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(19,941,073.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)
Difference			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC04	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(1,365,351.00)	(171,475.00)	(171,475.00)	(171,475.00)	(171,475.00)	(171,475.00)	(171,475.00)	(171,475.00)	(171,475.00)
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	5,572.00	5,572.00	5,572.00	5,572.00	5,572.00	5,572.00	5,572.00	(89,728.00)	(89,728.00)	(89,728.00)	(89,728.00)	(89,728.00)	(89,728.00)	(89,728.00)	(89,728.00)
Worker's Comp Insurance Reserve	ACC	ACC12	(32,216.00)	(32,216.00)	(32,216.00)	(32,216.00)	(32,216.00)	(32,216.00)	(32,216.00)	-	-	-	-	-	-	-	-
Accrual - Subtotal			(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(1,391,995.00)	(261,203.00)	(261,203.00)	(261,203.00)	(261,203.00)	(261,203.00)	(261,203.00)	(261,203.00)	(261,203.00)
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PRB01	-	-	-	-	-	-	-	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)
Benefits - Subtotal			-	-	-	-	-	-	-	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)	(834.00)
CWIP	CWIP/RWIP	FXA26	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)
RWIP	CWIP/RWIP	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(3,583,122.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)	(15,264,555.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(40,064,057.00)	(37,322,078.00)	(37,322,078.00)	(37,322,078.00)	(37,322,078.00)	(37,322,078.00)	(37,322,078.00)	(37,322,078.00)	(37,322,078.00)
Depreciation Adjustment	FXA	FXA02	30,038,691.00	30,038,691.00	30,038,691.00	30,038,691.00	30,038,691.00	30,038,691.00	30,038,691.00	26,306,713.00	26,306,713.00	26,306,713.00	26,306,713.00	26,306,713.00	26,306,713.00	26,306,713.00	26,306,713.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(10,025,366.00)	(11,015,365.00)	(11,015,365.00)	(11,015,365.00)	(11,015,365.00)	(11,015,365.00)	(11,015,365.00)	(11,015,365.00)	(5,819,875.00)
Deferred Gas Costs	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 93/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 93/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComFuT Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clearing Account - Adjustment	ONT	ONT03	268.00	268.00	268.00	268.00	268.00	268.00	268.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00
Charitable Contribution Carryover	ONT	ONT04	15,210.00	15,210.00	15,210.00	15,210.00	15,210.00	15,210.00	15,210.00	16,325.00	16,325.00	16,325.00	16,325.00	16,325.00	16,325.00	16,325.00	16,325.00
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012	Fiscal 2013 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(944,023.00)	(944,023.00)	(944,023.00)	(944,023.00)	(944,023.00)	(944,023.00)	(944,023.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SIPP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GSC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(928,545.00)	(928,545.00)	(928,545.00)	(928,545.00)	(928,545.00)	(928,545.00)	(928,545.00)	(1,359,411.00)	(1,359,411.00)	(1,359,411.00)	(1,359,411.00)	(1,359,411.00)	(1,359,411.00)	(1,359,411.00)	(1,359,411.00)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(22,705,878.00)
Per Financials:																	
A1900-28201			(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(1,261,931.00)	(145,907.00)	(145,907.00)	(145,907.00)	(145,907.00)	(145,907.00)	(145,907.00)	(145,907.00)	(145,907.00)
A1900-28206			(114,586.00)	(114,586.00)	(114,586.00)	(114,586.00)	(114,586.00)	(114,586.00)	(114,586.00)	(9,812.00)	(9,812.00)	(9,812.00)	(9,812.00)	(9,812.00)	(9,812.00)	(9,812.00)	(9,812.00)
A2820-28201			(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(12,475,673.00)	(24,623,925.00)	(24,623,925.00)	(24,623,925.00)	(24,623,925.00)	(24,623,925.00)	(24,623,925.00)	(19,755,821.00)	(19,755,821.00)
A2820-28206			(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,132,815.00)	(1,655,995.00)	(1,655,995.00)	(1,655,995.00)	(1,655,995.00)	(1,655,995.00)	(1,655,995.00)	(1,328,608.00)	(1,328,608.00)
A2830-28201			(865,439.00)	(865,439.00)	(865,439.00)	(865,439.00)	(865,439.00)	(865,439.00)	(865,439.00)	(1,373,368.00)	(1,373,368.00)	(1,373,368.00)	(1,373,368.00)	(1,373,368.00)	(1,373,368.00)	(1,373,368.00)	(1,373,368.00)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(78,584.00)	(78,584.00)	(78,584.00)	(78,584.00)	(78,584.00)	(78,584.00)	(78,584.00)	(92,361.00)	(92,361.00)	(92,361.00)	(92,361.00)	(92,361.00)	(92,361.00)	(92,361.00)	(92,361.00)
Total			(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(15,929,028.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(27,901,369.00)	(22,705,878.00)

Difference

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	ACC	ACC04	(171,475.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,129.00)	(410,945.00)
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	(89,728.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	-	-	-	-	51.00	51.00	51.00	51.00	51.00	51.00	51.00	51.00	51.00	2,574.00
Accrual - Subtotal			(261,203.00)	(294,129.00)	(294,129.00)	(294,129.00)	(294,078.00)	(294,078.00)	(294,078.00)	(294,078.00)	(294,078.00)	(294,078.00)	(294,078.00)	(294,078.00)	(294,078.00)	(408,373.00)
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PR01	(834.00)	(834.00)	(834.00)	(834.00)	-	-	-	-	-	-	-	-	-	-
Benefits - Subtotal			(834.00)	(834.00)	(834.00)	(834.00)	-	-	-	-	-	-	-	-	-	-
CWIP	CWIP/RWIP	FXA26	(15,264,555.00)	(16,095,236.00)	(16,095,236.00)	(16,095,236.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,953,986.00)	(1,016,692.00)
RWIP	CWIP/RWIP	FXA47	-	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(792.00)	(793.00)
CWIP/RWIP - Subtotal			(15,264,555.00)	(16,096,028.00)	(16,096,028.00)	(16,096,028.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,954,778.00)	(1,017,485.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(37,354,335.00)	(37,353,819.00)	(37,353,819.00)	(37,353,819.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(41,977,226.00)	(42,642,422.00)
Depreciation Adjustment	FXA	FXA02	31,534,460.00	31,534,373.00	31,534,373.00	31,534,373.00	13,565,418.00	13,565,418.00	13,565,418.00	13,565,418.00	13,565,418.00	13,565,418.00	13,565,418.00	13,565,418.00	13,565,418.00	13,678,921.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(5,819,875.00)	(5,819,446.00)	(5,819,446.00)	(5,819,446.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,411,808.00)	(28,963,502.00)
Deferred Gas Costs	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Comfurt Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE09	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance For Doubtful Accounts	ONT	ONT02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clearing Account - Adjustment	ONT	ONT03	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00
Charitable Contribution Carryover	ONT	ONT04	16,325.00	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2014 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	(1,376,000.00)	-	-	-	-	-	-	-	-	-	-
Rate Case Accrual	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 6.209 Reg Asset Deferral	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGAO1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAO3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(1,359,411.00)	(1,375,736.00)	(1,375,736.00)	(1,375,736.00)	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00	264.00
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			(22,705,878.00)	(23,586,174.00)	(23,586,174.00)	(23,586,174.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,389,095.00)
Per Financials:																
A1900-28201			(145,907.00)	(276,129.00)	(276,129.00)	(276,129.00)	(275,299.00)	(275,299.00)	(275,299.00)	(275,299.00)	(275,299.00)	(275,299.00)	(275,299.00)	(275,299.00)	(275,299.00)	(382,392.00)
A1900-28206			(9,812.00)	(18,570.00)	(18,570.00)	(18,570.00)	(18,514.00)	(18,514.00)	(18,514.00)	(18,514.00)	(18,514.00)	(18,514.00)	(18,514.00)	(18,514.00)	(18,514.00)	(25,716.00)
A2820-28201			(19,755,821.00)	(20,534,499.00)	(20,534,499.00)	(20,534,499.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,453,076.00)	(28,091,774.00)
A2820-28206			(1,328,608.00)	(1,380,975.00)	(1,380,975.00)	(1,380,975.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,913,511.00)	(1,889,213.00)
A2830-28201			(1,373,368.00)	(1,289,293.00)	(1,289,293.00)	(1,289,293.00)	-	-	-	-	-	-	-	-	-	-
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(92,361.00)	(86,707.00)	(86,707.00)	(86,707.00)	-	-	-	-	-	-	-	-	-	-
Total			(22,705,878.00)	(23,586,174.00)	(23,586,174.00)	(23,586,174.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,660,400.00)	(30,389,095.00)

Difference

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Environmental Activities	ACC	ACC01	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-
MIP/VPP Accrual	ACC	ACC04	(410,946.00)	(410,946.00)	(410,946.00)
Accrued Environmental Asset	ACC	ACC05	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-
Vacation Accrual	ACC	ACC11	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	2,574.00	2,574.00	-
Accrual - Subtotal			(408,373.00)	(408,373.00)	(410,946.00)
Rabbi Trust - True Up	BEN	NBP01	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-
Rabbi Trust MVG	BEN	NBP04	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP08	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-
Pension Expense	BEN	PEN01	-	-	-
FAS106 Adjustment	BEN	PRB01	-	-	-
Benefits - Subtotal			-	-	-
CWIP	CWIP/RWIP	FXA26	(1,016,692.00)	(1,016,692.00)	(862,233.00)
RWIP	CWIP/RWIP	FXA47	(793.00)	(793.00)	5.00
CWIP/RWIP - Subtotal			(1,017,485.00)	(1,017,485.00)	(862,228.00)
Fixed Asset Cost Adjustment	FXA	FXA01	(42,642,422.00)	(42,642,422.00)	(44,928,320.00)
Depreciation Adjustment	FXA	FXA02	13,678,921.00	13,678,921.00	15,306,528.00
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-
Section 481(a) Retirements	FXA	FXA46	-	-	-
Plant - Subtotal			(28,963,502.00)	(28,963,502.00)	(29,621,793.00)
Deferred Gas Costs	GCA	GCA01	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-
Goodwill - Subtotal			-	-	-
Customer Advances	ONT	CAP01	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-
Deferred Expense Projects	ONT	DTE09	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-
DIG on Fixed Assets	ONT	DVA16	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-
Amortization - ConfurT Goodwill	ONT	DVA37	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	-	-	-
Clearing Account - Adjustment	ONT	ONT03	264.00	264.00	-
Charitable Contribution Carryover	ONT	ONT04	-	-	-
RAR CFWE 1990-1985	ONT	ONT06	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Category	Adj Code	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014
Union Gas - Non Compete	ONT	ONT21	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-
Prepayments	ONT	ONT31	-	-	-
Rate Case Accrual	ONT	ONT32	-	-	-
Research and Development Expenses	ONT	ONT33	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	-	-	-
Tax Free Interest - Temp	ONT	ONT58	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-
TX Rule 6.209 Reg Asset Deferral	ONT	ONT69	-	-	-
LA SIF Reg Asset	ONT	ONT70	-	-	-
Intra Period Tax Allocation	ONT	OTH	-	-	-
Regulatory Asset - LGS Amortization	ONT	RGA01	-	-	-
Regulatory Asset - Mid Tex	ONT	RGA09	-	-	-
Regulatory Liability - Atmos 109	ONT	RGL01	-	-	-
Regulatory Liability - Mid-Tex	ONT	RGL02	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-
Regulatory Liability - UCGC 109	ONT	RGL04	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-
Other - Subtotal			264.00	264.00	-
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-
FD-Other	TAX	TAX10	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-
Other Tax Effected Items - Subtotal			-	-	-
Total Accumulated Deferred Income Tax			(30,389,095.00)	(30,389,095.00)	(30,894,967.00)
Per Financials:					
A1900-28201			(382,392.00)	(382,392.00)	(385,051.00)
A1900-28206			(25,716.00)	(25,716.00)	(25,895.00)
A2820-28201			(28,091,774.00)	(28,091,774.00)	(28,563,110.00)
A2820-28206			(1,889,213.00)	(1,889,213.00)	(1,920,911.00)
A2830-28201	-		-	-	-
A2830-28204	-		-	-	-
A2830-28206	-		-	-	-
Total			(30,389,095.00)	(30,389,095.00)	(30,894,967.00)

Difference