

**BEFORE THE TENNESSEE REGULATORY AUTHORITY  
NASHVILLE, TENNESSEE**

**IN RE:**

**ATMOS ENERGY CORPORATION  
GENERAL RATE CASE AND PETITION  
TO ADOPT ANNUAL REVIEW  
MECHANISM AND ARM TARIFF**

**Docket No. 14-00146**

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**STIPULATION AND SETTLEMENT AGREEMENT**

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For the purpose of settling this case, Tennessee Regulatory Authority (“TRA” or “Authority”) Docket No. 14-00146, Herbert H. Slatery III, the Tennessee Attorney General and Reporter, by and through the Consumer Advocate and Protection Division (“Consumer Advocate” or “CAPD”) and Atmos Energy Corporation (“Atmos Energy” or “Company”) respectfully submit this Stipulation and Settlement Agreement (“Settlement Agreement”). Subject to Authority approval, the Consumer Advocate and Atmos Energy (individually, a “Party” and, collectively, the “Parties”) agree to the following:

**BACKGROUND**

1. Atmos Energy is incorporated under the laws of the State of Texas and the Commonwealth of Virginia and is engaged in the business of transporting, distributing and selling natural gas in Bedford, Blount, Carter, Greene, Hamblen, Maury, Moore, Obion, Rutherford, Sullivan and Williamson Counties within the State of Tennessee, with its principal Tennessee office and place of business located at 810 Crescent Centre Drive, Suite 600, Franklin, Tennessee 37067-6226.

2. The Tennessee public utility operations of Atmos Energy are subject to the jurisdiction of the TRA, pursuant to Chapter 4 of Title 65 of the Tennessee Code Annotated.

3. On November 25, 2014, Atmos Energy filed a Petition of Atmos Energy Corporation for a General Rate Case and Petition to Adopt Annual Review Mechanism and ARM Tariff ("Petition") in this TRA Docket. In the first part of the Petition, Atmos Energy claimed a revenue deficiency, sought an increase in its annual revenues of approximately \$5.89 million, and sought adoption of methodologies that would enable it to opt into an annual review of rates under Tenn. Code Ann. § 65-5-103(d)(6) (referred to as part one in the Petition and herein as the "Rate Case"). In the second part of the Petition, Atmos Energy sought approval of an Annual Review Mechanism ("ARM") and ARM tariff.

4. On December 23, 2014, the Consumer Advocate filed a Petition to Intervene. By order dated January 7, 2015, intervention was granted.

5. The Parties to this Settlement Agreement have engaged in substantial discovery. The Company also has provided information informally in response to questions from the Consumer Advocate and its witnesses, and has responded to additional discovery requests from TRA Staff.

6. The Consumer Advocate filed direct testimony on April 7, 2015, challenging several aspects of the Company's proposed rate increase and ARM proposal. Among the aspects challenged, as shown in the testimony of the CAPD witnesses filed in this Docket, were the Company's calculation of rate base and numerous expenses, as well as the methodologies by which the Company arrived at certain of the amounts requested. The Consumer Advocate's witnesses, after extensive discovery and analysis recommended a decrease in rates of approximately \$3 million.

7. The Parties have undertaken extensive discussions and “give and take” negotiations to resolve all known disputed issues in this case. As a result of the information obtained during discovery and the discussions between the Parties, and for the purpose of avoiding further litigation and resolving this proceeding upon acceptable terms, the Parties have reached this Settlement Agreement.

In furtherance of this Settlement Agreement, the Parties have agreed to the settlement terms set forth below.

### **SETTLEMENT**

8. Based upon the exchange of information and discussions described above, and in order to resolve this case through settlement and avoid the need for further litigation and expenses for all Parties, the Parties have agreed, subject to Authority approval, to certain adjustments and amendments to the Company’s Petition, which are discussed herein.

9. **Attrition Period:** The Parties agree that the appropriate attrition period for use in the Rate Case part of this proceeding is the 12 months ended May 31, 2016.

10. **Revenue Deficiency:** The adjustments and amendments to the Company’s requests filed in the Rate Case part of the Petition collectively reduce the Company’s attrition period revenue deficiency from \$5.89 million (a proposed revenue increase of 3.9%) to \$0.71 million (an increase of 0.5%). The Parties agree that, subject to Authority approval, this revenue deficiency is reasonable and appropriate with respect to the Rate Case.

11. **Revenue Requirement:** The Parties agree, with respect to the Rate Case, that the Company’s attrition period cost of service should include the components set forth on Attachment A hereto, which the Parties agree are fair and reasonable to the Company and its customers and which include the following:

- a. Required operating income of \$19,167,175;
- b. A rate base of \$247,923,553;
- c. An overall rate of return of 7.73% on rate base;
- d. A return on common equity of 9.80%;
- e. A capital structure consisting of 5.01% short-term debt, 41.86% long-term debt, and 53.13% equity;
- f. A cost of short-term debt of 1.07%;
- g. A cost of long term debt of 5.90%; and
- h. An attrition period revenue deficiency of \$711,472.

12. **Rates:** The Parties agree that, with respect to the Rate Case, the rates reflected in Attachment A and tariffs reflected in Attachment B are fair and reasonable and appropriate for the limited purpose of resolving this proceeding. The Parties further agree that, subject to TRA approval, the Rate Case rates set forth on Attachment B shall be effective on bills rendered on and after June 1, 2015.

13. **Annual Review Mechanism and Ratemaking Methodologies:** The Parties agree (I) that the Company may opt into an annual review of its rates pursuant to Tenn. Code Ann. § 65-5-103(d)(6); (II) that the terms and conditions of the amended ARM tariff (which is attached hereto as Attachment C and referred to herein as the “ARM Tariff”) are fair and reasonable and appropriate for the limited purpose of resolving this proceeding; and (III) as follows:

- a. **Annual ARM Filing and Forward Looking Rate Adjustment**
  - (i) The Company shall make an annual revenue requirement filing on or before February 1 of each year (“Annual ARM Filing”) under Tenn. Code Ann. § 65-5-103(d)(6)(A) and (C).

- (ii) Certain required procedures, definitions, filings, and time frames relevant to the Annual ARM Filing are stated in the ARM Tariff.
- (iii) The Company shall provide, with each year's Annual ARM Filing, each and every document, spreadsheet, workpaper, and exhibits and attachments that are listed or described on Attachment E. Nothing herein shall limit the TRA staff or Consumer Advocate from requesting additional data and/or documents after each Annual ARM Filing, and the Company shall provide any such additional requested data and/or document within 10 business days of such request.
- (iv) All of the items listed or described on Attachment E shall be provided at the time that the Company makes the Annual ARM Filing. The Company will not make its first Annual ARM Filing prior to February 1, 2016.
- (v) Each Annual ARM Filing shall present financial data and ratemaking calculations for a Historic Base Period and Forward Looking Test Year as defined and calculated in the ARM Tariff and shall calculate a revenue sufficiency or deficiency for the Forward Looking Test Year.
- (vi) In each Annual ARM Filing, the Company shall utilize the Approved Methodologies, as defined below.
- (vii) Any rate adjustment resulting from an Annual ARM Filing, after review, consideration, and adjustment of the tariff rates requested

by such Annual ARM Filing by the Authority under Tenn. Code Ann. § 65-5-103(d)(6)(C), shall be effective on bills rendered on and after June 1.

- (viii) The resulting revenue sufficiency or deficiency for the Forward Looking Test Year shall be applied to all rate classes, excluding existing TRA approved Special Contracts (as defined in and set out on Attachment G to this Settlement Agreement).
- (ix) The Parties further agree to an annual reconciliation of actual results to the Authorized Return on Equity, as more fully described as an Annual Reconciliation below.

**b. Representations and Warranties Made With Annual ARM Filing**

With each Annual ARM Filing, a Company officer shall, as of the date of each Annual ARM Filing, affirmatively represent and warrant, upon information and belief formed after reasonable inquiry, by signing a certificate ("Certificate") under oath:

- (i) That the Company's Annual ARM Filing has been prepared in accordance with the Approved Methodologies, or that any deviation from or the resolution of any ambiguities in the Approved Methodologies has been affirmatively disclosed and explained in a document attached to such affidavit;
- (ii) That all New Matters (as defined below) have been affirmatively disclosed and explained in a document attached to such affidavit;

- (iii) That the Variance Report (as defined below) includes all matters that are required by this Settlement Agreement and any related Authority order to be disclosed in the Variance Report;
- (iv) That no Disallowed Items (as identified and described in Attachment H to this Settlement Agreement) have been included in the Company's Annual ARM Filing;
- (v) That, except as expressly disclosed in a separate schedule dedicated to such disclosure attached to the Certificate, there have been no additions, deletions, or modifications to the accounts or subaccounts used by the Company to account for operating revenues and expenses on the Effective Date (as defined below) of this Settlement Agreement and as such accounts or subaccounts have been provided to the Authority and Consumer Advocate in the form of discovery and data requests in this TRA Docket 14-00146, with such accounts forming the basis for the calculations and review performed in connection with and that resulted in this Settlement Agreement;
- (vi) That there has been no change in the method of accounting or estimation in any account or subaccount referenced and described in the immediately preceding subsection (v) since the Effective Date of this Settlement Agreement;

c. **Allocation of Rate Change, If Any, After Annual ARM Filing, Among Customer Classes and Rate Components**

- (i) The Forward Looking Test Year sufficiency or deficiency shall be distributed among the rate classes proportionate to the current margin of each class, proportionate to the current base and volumetric components within each class and otherwise consistent with the distribution methodology as reflected on Schedule 11-3 of this Settlement Agreement.
  - (ii) Existing Special Contracts are unaffected and will not see a change in rates.
- d. **Special Contracts:** The Company will notify the Authority and Consumer Advocate at least 120 days prior to any termination, renewal, or other rate related change to any existing Special Contract and seek Authority approval for any such change. The Consumer Advocate may seek intervention in any such docket and Atmos Energy agrees not to object to the Consumer Advocate's intervention.
- e. **Definitions**
  - (i) **Annual Filing Date** shall be the date the Company will make its Annual ARM Filing. The Annual Filing Date shall be no later than February 1 of each year.
  - (ii) **Historic Base Period** is defined as the twelve month period ending September 30 of each year prior to each Annual Filing Date.
  - (iii) **Forward Looking Test Year** is defined as the twelve months beginning June 1 of each calendar year.



(iv) **New Matters** refers to any issue, adjustment, and/or ambiguity in or for any account, method of accounting or estimation, or ratemaking topic that would directly or indirectly affect the Annual ARM Filing for which there is no explicit prior determination in this Docket 14-00146 by the Authority regarding the Company. The definition of “New Matters” includes, without limitation, any matter or item specifically described or set forth as a New Matter in this Settlement Agreement.

f. **Authorized Return on Equity:** The Parties stipulate and agree to an Authorized Return on Equity of 9.80% for the Rate Case portion of this Docket, which shall therefore be used in calculating the revenue sufficiency or deficiency under the ARM Tariff.

g. **Methodologies for Calculation of Annual Revenue Requirement and Resulting Sufficiency or Deficiency for each Forward Looking Test Year.** The revenue requirement and resulting sufficiency or deficiency shall be calculated using the ratemaking methodologies explicitly defined and set out in this Settlement Agreement (“Approved Methodologies”).

(i) **Billing Determinants and Revenue at Present Rates**

A. **Forward Looking Test Year Billing Determinants** – In calculating Settlement Forward Looking Test Year Billing Determinants, the Company shall begin with Historic Base Period sales and transportation volumes, bills and billing demand units. The Company shall then adjust the billing determinants for normal

weather, annualized customer usage and customer growth to arrive at Forward Looking Test Year Billing Determinants. The weather adjustment shall be calculated using the weather data from the Bristol, Knoxville, Nashville and Paducah weather stations to normalize sales data, and the Company shall use the daily normal weather for the 30-year period ending at the end of each Historic Base Period. For industrial and transportation customers the Company shall analyze the sales volumes of the Company's largest customers and adjust volumes accordingly based on any known and measurable changes expected for each Forward Looking Test Year. For residential and commercial customers the Company shall use a two year average, with the last year being the Historic Base Period, to calculate customer growth adjustments. The customer change shall then be multiplied by annualized normal usage per customer to arrive at the adjustment to volumes consistent with the applicable tariffs, rules and regulations.

**B. Forward Looking Test Year Revenues** – Forward Looking Test Year Revenues shall be calculated by multiplying the Forward Looking Test Year Billing Determinants by the rates effective at the end of the Historic Base Period consistent with Schedule 11-2 to this Settlement Agreement.

**C. Weather Normalization** – The weather adjustment shall be calculated using the weather data from the Bristol, Nashville,

Knoxville (TN) and Paducah (KY) NOAA weather stations to normalize actual usage for all customers served under Rate Schedule (210), (211), (220), (221) and (225), as well as the commercial sales customers under Rate Schedule (230). From this data a 30-year daily normal ending at the conclusion of the Historic Base Period shall be calculated. Monthly normal cycle degree days shall be calculated from the 16th of the previous month to the 15th of the current month to approximate cycle-billing. Weather normalization months shall be the periods from October through April. Normalized HDDs by weather station for the Historic Base Period ending June 30, 2014 are attached as Attachment D to this Settlement Agreement. Beginning with the Company's initial Annual ARM Filing on February 1, 2016, the normalized HDDs will be presented as of the end of each Historic Base Period ending September 30<sup>th</sup> of each year. Weather normalization shall continue to be subject to annual TRA audit and the Consumer Advocate shall have the right to intervene in any docket related to the audit. Atmos Energy agrees not to object to any such intervention by the Consumer Advocate.

**D. Other Revenues** – The Company shall calculate Other Revenues, consisting primarily of forfeited discounts and miscellaneous service charges, by calculating a two year average of these amounts up to the end of each Historic Base Period.

E. **Cost of Gas** -- The Company shall calculate Cost of Gas by using the Historic Base Period per books cost of gas adjusted to remove rent for Intercompany Leased Storage Property to arrive at the Forward Looking Test Year Cost of Gas.

h. **Operations and Maintenance Expense (“O&M”).** Total O&M excluding Cost of Gas shall be comprised of expenses incurred directly in the Company’s Tennessee operations and expenses allocated from the three rate divisions that allocate expenses to Tennessee (Division 091, the Kentucky Mid-States General Office; Division 002, Shared Services General Office; and Division 012, Shared Services Customer Service). The forecast for O&M shall be developed independently for each of the four rate divisions using the forecast methodologies defined below. For divisions 091, 002 and 012, the amount of expense shall be allocated to the Tennessee operation as described in the Company’s Cost Allocation Manual (CAM).

(i) **Labor** – Labor expense shall be equal to the Company’s most recently completed and approved budget for the months of the Forward Looking Test Year for which the budget is available. Labor expense shall be forecasted using an inflation factor to adjust the months of the Forward Looking Test Year that extend beyond the Company’s most recently completed budget. The inflation factor shall be the Company’s budgeted average target common merit increase from its most recently completed budget.

The development of the O&M forecast shall be consistent for each entity that allocates costs to Tennessee. For divisions 091, 002 and 012, the appropriate amount of expense shall be allocated to the Tennessee operation as described in the Company's Cost Allocation Manual (CAM).

- (ii) **Non-Labor (excluding rent, FAS 87 accrual, disallowances and bad debt expenses)** -- Non-labor O&M expense types other than otherwise noted above and below shall be equal to the Company's most recently completed budget for the months of the Forward Looking Test Year for which the budget is available. Non-labor expense types other than otherwise noted below are forecasted using a standard inflation factor to adjust the months of the Forward Looking Test Year that extend beyond the Company's most recently completed budget. The inflation factor used is the average inflation rate for the southern region over the previous two years as reported by the U.S. Department of Labor. The development of the O&M forecast shall be consistent for each entity that allocates costs to Tennessee. For divisions 091, 002 and 012, the appropriate amount of expense shall be allocated to the Tennessee operation as described in the Company's Cost Allocation Manual (CAM).
- (iii) **Rent** – The Company shall use a 0% inflation factor for lease payments (subaccounts 05481 and 05480). For the Forward

Looking Test Year ending May 31, 2016 used in this Docket, the Company shall include in its O&M forecast the adjustments documented and described in the response to CAPD DR 1-58 (removal of the Franklin building from the plant additions forecast and addition of lease payments previously removed) (attached as Attachment I).

- (iv) **FAS 87 accrual** – The Company shall remove from O&M any amounts related to FAS 87 expenses (subaccount 01202, and any amount in any successor or replacement account or subaccount containing FAS 87 expenses). In years that the Company makes actual cash contributions to its pension fund, it shall be allowed to recover those cash contributions as part of the annual reconciliation process described below. The amount of cash contribution allocable to and recoverable from Tennessee shall be consistent with the methodology represented in WP 4-4 of this Settlement Agreement and be based on the amount of future liability allocable to Tennessee as defined by the Company's actuary. The allocation methodology described is consistent with that used in Docket Nos. 08-00197 and 12-00064.
- (v) **Disallowances** – The Company shall remove from O&M amounts related to incentive compensation, spousal and dependent travel, and non-deductible dues. Specifically, the Company shall remove allocated net expense amounts for incentive compensation, spousal

and dependent travel, and non-deductible dues budgeted in the following subaccounts: 07452, 07458, 07460, 07463, 07454, 07450, 05416, and 05412, as well as any subaccount that in form or substance could constitute a successor or replacement for such subaccount.

- (vi) **Bad Debt Expense** – The Company shall calculate and include in O&M 0.5% of expected residential, commercial and public authority gross margins as calculated on WP 4-3 of this Settlement Agreement.
- (vii) **Rate Case Expense** – The Company shall include an annual amount of \$175,000 in the Forward Looking Test Year O&M to account for a 3 year amortization of the estimated rate case expenses for this Docket. Upon completion of this Docket, the Company shall defer accumulated rate case expenses and begin amortizing the actual balance at \$14,583.33 per month until the actual balance is fully amortized. In the Forward Looking Test Year following the full amortization of the rate case expense balance, the Company shall cease to include in O&M an adjustment for rate case expense. The Company shall include in its normal operating budget an estimated amount for legal expenses as it would any other O&M expense. Legal expenses associated with prosecuting the Company's Annual ARM Filing are expected to be annually recurring and significantly lower than

the level required to prosecute a traditional rate case. The annual expense incurred for such legal expenses shall be subject to the annual reconciliation described below just like any other O&M expense.

- (viii) **Other** - An adjustment for intercompany leased property shall be included consistent with the data and calculations on WP 3-1 attached to this Settlement Agreement and all previous rate filings made by the Company since 1989.

i. **Taxes, Other than Income Taxes**

- (i) Total Taxes, Other than Income Taxes shall be comprised of taxes incurred directly in the Company's Tennessee operations and taxes allocated from the three rate divisions that allocate expenses to Tennessee (Division 091, the Kentucky Mid-States General Office; Division 002, Shared Services General Office; and Division 012, Shared Services Customer Service). The forecast for Taxes, Other than Income Taxes shall be developed independently for each of the four rate divisions. For divisions 091, 002 and 012, the appropriate amount of taxes shall be allocated to the Tennessee operation as described in the Company's Cost Allocation Manual (CAM). The forecast for Taxes, Other Than Income Taxes shall be comprised of the Company's most recently completed budget for each type of tax with the following two exceptions:



A. Payroll taxes (FICA, FUTA, SUTA) shall be inflated at the same rate as labor O&M for months in the Forward Looking Test Year that extend beyond the most recently completed budget; and

B. The monthly accrual for ad valorem taxes shall be the Company's most recent monthly accrual for estimated ad valorem taxes due.

- (ii) An adjustment for intercompany leased property shall be included consistent with the data and calculations on WP 3-1 attached to this Settlement Agreement and all previous rate filings made by the Company since 1989.

j. **Depreciation and Amortization Expense**

- (i) Depreciation and Amortization Expense for each Forward Looking Test Year shall be calculated within the Company's plant forecast described below. Depreciation expense shall be calculated by multiplying the approved rate for each account by the projected account balance for each month. The depreciation rates used to calculate depreciation expense are those most recently approved by the Authority for Tennessee and each of the entities allocable to Tennessee. Depreciation expense allocable to Tennessee shall be done in accordance with the Company's Cost Allocation Manual (CAM).
- (ii) For the attrition years ending May 31, 2016 and May 31, 2017, the Company shall include in Amortization Expense \$649,245 each

year to account for a 2-year amortization of the regulatory asset related to FAS 87 which it was authorized to establish in the Order from Docket No. 12-00064. The regulatory asset will be fully amortized on May 31, 2017.

- (iii) Prudent rate making and accounting requires that depreciation rates be updated periodically. The Company's practice is to conduct depreciation studies and update rates in its various operating divisions and entities housing shared assets (including the Kentucky Mid-States General Office and SSU) every 4-6 years. The Company does plan to conduct depreciation studies in the future consistent with this practice and prudent accounting and rate making procedures. In the event it conducts a depreciation study for its Tennessee operations or any of the entities that house shared assets that support Tennessee operations, the Company shall, within 30 days of completing the study, file the depreciation study with the TRA, and provide a copy to the Consumer Advocate, and ask that the rates contained in the study be approved for its next annual review. Following any appropriate discovery and rebuttal, and conditioned upon approval by the TRA of new rates, the Company shall calculate depreciation expense using the newly approved rates in its subsequent Annual ARM Filing. To assist with review, the Company shall file any new depreciation study

when it is completed, rather than waiting until it makes the next Annual ARM Filing.

- (iv) An adjustment for intercompany leased property shall be included consistent with the data and calculations on WP 3-1 attached to this Settlement Agreement and all previous rate filings made by the Company since 1989.

k. **Rate Base** The rate base shall include projected thirteen month averages for each of the following components. Each component shall be forecasted consistent with the methodologies described in each section below:

- (i) **Original Cost of Plant** – The forecast of monthly gross plant balances shall begin with the actual plant balances at the end of the Historic Base Period. Plant additions for the period between the end of the Historic Base Period and end of the Forward Looking Test Year are made up of projected and budgeted plant additions from the Company's monthly projections and most recently completed capital budget. Plant additions are comprised of three components:
  - (A) the capital spending for Tennessee;
  - (B) the amount allocated to Tennessee resulting from capital spending by the KY/Mid-States Division's general office; and

(C) the amount allocated to Tennessee resulting from capital spending by the Company's Shared Services (SSU) during the Forward Looking Test Year.

Two components of SSU that house shared plant assets, the Charles K. Vaughan Center (CKV) and Greenville data center, shall use allocation percentages that recognize the unique nature and use of those assets and that are consistent with the Company's workpapers. The capital forecast shall be converted to plant account ("300 account") detail for the purpose of projecting additions, retirements, depreciation expense, accumulated depreciation and resulting net plant at the required level of detail. Projected plant retirements shall be based on the level of retirements recorded during each Historic Base Period. For the initial Forward Looking Test Year ending May 31, 2016, the Company shall include in its rate base forecast the adjustments documented and described in the response to CAPD DR 1-58 (removal of the Franklin building from the plant additions forecast and addition of lease payments previously removed), attached as Attachment I.

- (ii) **Accumulated Depreciation and Amortization** – Accumulated depreciation and amortization for each Forward Looking Test Year shall be forecast within the Company's plant projection described in the preceding section and shall incorporate the most recently

approved depreciation rates. The forecast shall begin with actual per books accumulated depreciation balances at the end of the Historic Base Period. For each month between the end of each Historic Base Period and the end of each Forward Looking Test Year, the forecast shall add projected depreciation expense and deduct the same retirements that were projected for gross plant. Depreciation expense shall be calculated by multiplying the approved rate for each account by the projected account balance for each month.

- (iii) **Construction Work in Progress (“CWIP”)** – The balance of CWIP at the end of each Historic Base Period shall be projected to remain constant through the end of each Forward Looking Test Year as capital spending is offset by completing projects and placing assets in service.
- (iv) **Storage Gas Investment** - Forward Looking Test Year storage gas balances shall be based on actual balances through the end of each Historic Base Period and forecasted storage usage with future injections priced at NYMEX futures prices.
- (v) **Cash Working Capital** - The Company conducted a new lead-lag study for this Docket in order to calculate cash working capital requirements. Rather than conduct a new lead-lag study with each Annual ARM Filing, the Company shall apply the lead-lag factors from this study to the subsequent annual Forward Looking Test

Year cost of service items and revenues in order to calculate cash working capital requirements each Forward Looking Test Year.

- (vi) **Materials and Supplies** - The balance of materials and supplies at the end of each Historic Base Period shall be projected to remain constant through the end of each Forward Looking Test Year.
- (vii) **Regulatory Assets** - Attachment F lists the regulatory assets that are recognized for the Company. Attachment F shall include the Deferred Pension Regulatory Asset that is more particularly described below.
- (viii) **Deferred Pension Regulatory Asset Balance** - The Company shall include in rate base the average unamortized portion of the regulatory asset related to FAS 87 which it was authorized to establish in the Final Order from Docket No. 12-00064. The regulatory asset will be fully amortized on May 31, 2017. No further regulatory asset for FAS 87 shall be established unless so established by the TRA, and until the TRA adopts new ratemaking methodologies thereto.
- (ix) **Accumulated Deferred Income Tax** – Accumulated Deferred Income Taxes (“ADIT”) shall be forecasted consistent with this Settlement Agreement and shall be based on forecasted plant additions and currently enacted tax law. The forecast of monthly ADIT balances shall begin with the actual ADIT balances at the end of the Historic Base Period. The forecast of book plant

additions and book depreciation for the period between the end of the Historic Base Period and end of the Forward Looking Test Year shall be consistent with the amounts described above in (k)(i) and (k)(ii). To arrive at tax plant additions, the tax repairs basis adjustment shall be estimated based on the type of projected book plant additions and prior period deductible percentages. In periods for which bonus depreciation has been enacted, the bonus depreciation basis adjustment shall be estimated based on the type of projected book plant additions, using the last known bonus depreciation percentages, by rate division. Projected tax plant additions shall be used to compute tax projected depreciation in accordance with the current MACRs rates. The difference between projected book plant additions and projected tax plant additions results in projected fixed asset cost ADIT. The difference between projected book accumulated depreciation and projected tax accumulated depreciation results in projected fixed asset accumulated ADIT. All other ADIT balances shall be held constant from the end of the Historic Base Period; only fixed asset cost and accumulated ADIT are projected. ADIT balances for Tennessee and each rate division allocable to Tennessee shall include both liability and asset balances including NOLCs. ADIT shall include a ratemaking adjustment consistent with the

Company's pre-filed testimony to remove non-utility related ADIT associated with any consolidated tax net operating loss.

- (x) **Customer Advances for Construction** – The balance of customer advances for construction at the end of each Historic Base Period shall be projected to remain constant through the end of each Forward Looking Test Year.
- (xi) **Customer Deposits** – Customer deposits shall be projected to increase 0.35% annually from the ending balance in each Historic Base Period.
- (xii) **Accumulated Interest on Customer Deposits** – Accumulated interest on customer deposits shall be projected to increase 0.35% annually from the ending balance in each Historic Base Period.
- (xiii) **Operating Reserves** – Operating Reserves shall not be included as a component of rate base.
- (xiv) **Net Elimination of Intercompany Leased Property** – An adjustment for intercompany leased property shall be included consistent with the data and calculations on WP 3-1 and all previous rate filings made by the Company since 1989.

#### I. **Rate of Return**

- (i) **Capital Structure** - The Company's capital structure shall be calculated annually and be made up of:
  - A. Actual equity balance at the end of each Historic Base Period



- B. Actual long term debt ("LTD") balance at the end of each Historic Base Period
- C. Twelve-month average short term debt ("STD") balance for the 12 months that comprise each Historic Base Period
- (ii) **Cost of Debt** - Cost of Long Term Debt shall be calculated annually as it is calculated on WP 9-3 of this Settlement Agreement. Cost of Short Term Debt shall be calculated annually as it is calculated on WP 9-2 of this Settlement Agreement.
- (iii) **Return on Equity** – The Authorized Return on Equity shall be 9.80% until a different return on equity is adopted by the Authority in a subsequent general rate case.
- m. **Other Methodologies Adopted** -- To the extent that ratemaking methodologies are not described in this Settlement Agreement and are not inconsistent with any methodology described in this Settlement Agreement, the methodologies used in the Company's revenue requirement model and supporting workpapers and relied-upon files in this Docket No. 14-00146 may be utilized in calculating and evaluating the Company's annual revenue requirement and resulting sufficiency or deficiency; provided, however, that to the extent that any such methodology is or could be interpreted as ambiguous or contradictory, no methodology shall be inferred with respect to the item or process that is ambiguous or contradictory.

14. **Annual Reconciliation of Actual Results to Authorized Return on Equity**

- a. On or before September 1 of each year, the Company shall file with the Authority, and shall provide a copy to the Consumer Advocate, a reconciliation of actual results (“Annual Reconciliation”) to the Authorized Return on Equity for the Forward Looking Test Year immediately completed.
- b. The annual reconciliation shall include a calculation of actual cost of service, determined in accordance with the Approved Methodologies, for the Forward Looking Test Year immediately completed; using the same revenue requirement model used in each Annual ARM Filing, substituting actual results in place of previously forecasted data for all aspects of cost of service, excluding revenue calculations. Actual cost of service shall be compared with actual booked revenue, ignoring the revenue impact of any prior year reconciliation, to determine the revenue requirement (“Annual Reconciliation Revenue Requirement”) necessary to adjust the actual return on equity to the Authorized Return on Equity for the Forward Looking Test Year immediately completed, all determined in accordance with the Approved Methodologies. The calculation of the Annual Reconciliation Revenue Requirement shall be consistent with Schedule 12 of the ARM Tariff (Attachment C). Interest will be added to the Annual Revenue Reconciliation Revenue Requirement (whether positive or negative). The interest rate shall be the Overall Cost of Capital as stated on Schedule 9 of the Annual ARM Filing Compounded for 2 years.

- c. New rates shall be calculated to produce a net rate adjustment comprised of the Annual Reconciliation Revenue Requirement from the most recently completed Forward Looking Test Year and the revenue sufficiency/deficiency for the ensuing Forward Looking Test Year, all determined in accordance with the methodologies set forth herein and as approved and adopted by the Authority.
- d. The resulting rates shall be effective on bills rendered on and after June 1 of each year. All tariff rates (except Special Contract rates, which shall not be affected) shall be adjusted in proportion to the relative base revenue share of each class as described above.
- e. The first Annual Reconciliation Revenue Requirement filing shall occur on September 1, 2016, and shall cover the Forward Looking Test Year ended May 31, 2016. The resulting Annual Reconciliation Revenue Requirement shall be incorporated into the Company's February 1, 2017 Annual ARM Filing.

15. **Variance Report and ARM Review** -- As part of its Annual ARM Filing, Atmos Energy shall prepare and file with the TRA, with a copy to the Consumer Advocate, a Variance Report ("Variance Report") that identifies and explains each and every Atmos Energy operating revenue and expense account and/or subaccount for which the Tennessee amount (including amounts allocated to Tennessee) either:

- a. exceeds the prior year's amount (based on amounts either as filed by Atmos Energy in the Annual ARM Filing or as adjusted by the TRA under Tenn. Code Ann. § 65-5-103(d)(6)(C)) by 5% and \$30,000; or

- b. exceeds the amount (based on amounts either as filed by Atmos Energy in the Annual ARM Filing or as adjusted by the TRA under Tenn. Code Ann. § 65-5-103(d)(6)(C)) in such account and/or subaccount in the third preceding year by 10% and \$60,000; or
- c. has been, when compared with the accounts and/or subaccounts existing on the Effective Date of this Settlement Agreement and/or used in the calculations referenced herein, added or deleted or modified in form or substance in any way.

As to any account and/or subaccount (and including without limitation any process related directly or indirectly to any such account or subaccount) included on a Variance Report, the TRA and/ or Consumer Advocate shall have the right in its discretion to request additional information and an explanation from Atmos Energy. Atmos Energy agrees to provide any such information or explanation requested within ten business days of such request. The Consumer Advocate, further, has the right in its discretion to bring such account and/or subaccount (or related process) to the attention of the Authority and to request the Authority to review and consider such account and/or subaccount (or related process). Without limiting the Authority's discretion, the Consumer Advocate may recommend any form or process of review it deems appropriate, including without limitation a review that would include the appointment of a third party to review and report on the account and/or subaccount (or related process).

16. **CAPD Authority to Petition --** The CAPD shall have the right in its sole discretion to file a petition or complaint asking the TRA to terminate or modify any ARM Tariff resulting from this Docket or any directly or indirectly related docket or to take any other action contemplated by Tenn. Code Ann. § 65-5-103(d)(6). Atmos Energy agrees not to oppose the

CAPD's petition or complaint filed under this Section on the grounds that such a proceeding is not statutorily authorized or that CAPD is not authorized to bring such a proceeding; provided, however, that Atmos Energy reserves all rights with regard to the merits of any termination or modification or other relief that the CAPD may request or position that the CAPD may assert in any such proceeding.

17. The Parties agree that the terms of this Settlement Agreement are fair and reasonable to all customer classes and will provide Atmos Energy with a reasonable opportunity to recover the agreed upon operating revenue requirement and a reasonable rate of return on investment.

18. The Parties agree to support this Settlement Agreement before the Authority and in any hearing, proposed order, or brief conducted or filed in this proceeding.

19. The Parties acknowledge that Atmos Energy brought this matter, *inter alia*, to determine rates in a general rate case and to establish adopted ratemaking methodologies sufficient to enable implementation of the annual review mechanism established by Tenn. Code Ann. § 65-5-103(d)(6). The Parties jointly request that the Authority adopt the ratemaking methodologies set forth in this Settlement Agreement for the limited purpose of implementing an annual review mechanism under Tenn. Code Ann. § 65-5-103(d)(6) under this Docket, and approve the annual review mechanism and ARM Tariff consistent with the terms and requirements established by this Settlement Agreement. The methodologies adopted by the Authority as a result of the above request shall be utilized in preparing and evaluating each Annual ARM Filing and Annual Reconciliation filing contemplated under this Docket.

20. None of the Parties waives its right to take other positions with respect to matters similar to those settled herein in future proceedings before the Authority.

21. The resolution of issues reflected herein is the result of give and take negotiations between the Parties and does not necessarily reflect the position of any single Party on any discrete issue, and no Party waives the right to assert any position in any future proceeding.

22. Except to the limited extent necessary to allow the Authority to implement an annual review mechanism under Tenn. Code Ann. § 65-5-103(d)(6) in this Docket (and, for the avoidance of doubt, only in this Docket 14-00146), the Parties acknowledge and agree as follows:

- a. This Settlement Agreement shall not have any precedential effect in any other proceeding or be binding upon any of the Parties in this or any other jurisdiction;
- b. None of the signatories hereto shall be deemed to have acquiesced in any ratemaking or procedural principle, including without limitation, any cost of service determination or cost allocation or revenue related methodology,
- c. No provision of this Settlement Agreement shall be deemed an admission of any Party.

23. The Parties agree that all pre-filed testimony and exhibits and attachments of the Parties (including pre-filed supplemental testimony and exhibits and attachments supporting this Settlement Agreement) will be admitted into evidence without objection and become part of the public record and the Parties hereby waive their right to cross-examine all witnesses with respect to such pre-filed testimony and exhibits and attachments; provided, however, that should questions be asked of such witnesses by any person at the hearing of this matter (including any questions by Directors), the Parties may cross-examine any witness with respect to such

questions consistent with the agreement set forth in this Settlement Agreement. As to the Supplemental Testimony that is the subject of the Consumer Advocate's Motion for Leave to File Supplemental Testimony filed on April 21, 2015, and any rebuttal thereto, the parties shall abide by the hearing officer's decision. Public comment regarding the Settlement Agreement will also be welcome and encouraged by the Parties.

24. The terms of the Settlement Agreement have resulted from extensive negotiations between the signatories and the terms hereof are interdependent. The provisions of this Settlement Agreement are agreements reached in compromise and settlement and solely for the purpose of resolving this Docket without the need for further litigation.

25. The provisions of this Settlement Agreement are not severable.

26. The Parties jointly recommend that the Authority issue an order adopting this Settlement Agreement in its entirety without modification.

27. If the Authority does not approve the settlement in its entirety, the Parties are not bound by any position or term set forth in this Settlement Agreement, except for this Section. In the event that the Authority does not approve this Settlement Agreement in its entirety, each of the signatories to this Settlement Agreement will retain the right to terminate this Settlement Agreement and/or to seek additional time to consider or review any proposed modifications. By agreeing to this Settlement Agreement, no Party waives any right to continue litigating this matter should the Settlement Agreement be rejected or modified, in whole or in part, by the Authority.

28. The Parties agree that this Settlement Agreement constitutes the complete understanding among the Parties concerning the resolution of issues and matters under this TRA Docket 14-00146, and any oral statements, representations or agreement concerning such issues

and matters made prior to the execution of this Settlement Agreement have been merged into this Settlement Agreement.

29. The Consumer Advocate's agreement to this Settlement Agreement is expressly premised upon the truthfulness, accuracy and completeness of the information provided by the Company to the Consumer Advocate throughout the course of this Docket, which information was relied upon by the Consumer Advocate in negotiating and agreeing to the terms and conditions of this Settlement Agreement.

30. The acceptance of this Settlement Agreement by the Attorney General shall not be deemed approval by the Attorney General of any of the Company's practices.

31. Each signatory to this Settlement Agreement represents and warrants that it/he/she has informed, advised and otherwise consulted with the Party for whom it/he/she signs regarding the contents and significance of this Settlement Agreement and has obtained authority to sign on behalf of such Party, and based upon those communications, each signatory represents and warrants that it/he/she is authorized to execute this Settlement Agreement on behalf of its/his/her respecting Party.

32. This Settlement Agreement shall be governed by and construed under the laws of the State of Tennessee. Nothing herein limits or alters the Sovereign Immunity of the State of Tennessee or any of its entities or subdivisions.

33. The Parties agree that this Settlement Agreement may be executed in multiple counterparts and by copies provided by facsimile or in .pdf format.

34. The date set forth immediately following shall be the "Effective Date" for purposes of this Settlement Agreement.

The foregoing is agreed and stipulated to this 29<sup>th</sup> day of April, 2015.



**STIPULATION AND SETTLEMENT AGREEMENT  
IN TRA DOCKET 14-00146  
SIGNATURE PAGE**

**ATMOS ENERGY CORPORATION**



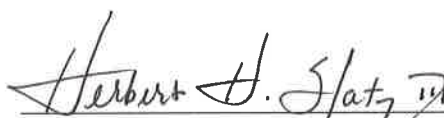
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A. Scott Ross, #15634  
Blind Akrawi, #23213  
Neal & Harwell, PLC  
2000 One Nashville Place  
150 Fourth Avenue, North  
Nashville, TN 37219-2498  
(615) 244-1713 – Telephone

Dated: April 29<sup>th</sup>, 2015

**STIPULATION AND SETTLEMENT AGREEMENT  
IN TRA DOCKET 14-00146  
SIGNATURE PAGE**

**CONSUMER ADVOCATE AND  
PROTECTION DIVISION**

A handwritten signature in black ink, reading "Herbert H. Slatery III", written over a horizontal line.

Herbert H. Slatery III, #09077  
Attorney General and Reporter

A handwritten signature in blue ink, reading "Wayne M. Irvin", written over a horizontal line.

Wayne M. Irvin, #30946  
Assistant Attorney General  
Office of the Attorney General  
Consumer Advocate and Protection Division  
P. O. Box 20207  
Nashville, TN 37202-0207

Dated: April 29, 2015

# EXHIBIT A

ATTACHMENT A  
to  
Stipulation and Settlement Agreement  
Docket No. 14-00146

Schedule 1

**Tennessee Distribution System  
Cost of Service  
Twelve Months Ended May 31, 2016**

Line No.	Description (a)	Reference (b)	Amount (c)
1	Cost of Gas	Schedule 3	\$87,478,439
2			
3	Operation & Maintenance Expense	Schedule 4	19,095,533
4			
5	Taxes Other Than Income Taxes	Schedule 5	6,879,384
6			
7	Depreciation & Amortization Expense	Schedule 6	12,353,190
8			
9	Return	Schedule 7	19,167,175
10			
11	Federal Income and State Excise Tax	Schedule 8	8,290,277
12			
13	AFUDC	Wp 1-2	(66,220)
14			
15	Interest on Customer Deposits	Wp 1-1	<u>118,049</u>
16			
17	Total Cost of Service		<u>\$ 153,315,828</u>
18			
19			
20	Revenue at Present Rates	Schedule 2	<u>\$ 152,604,356</u>
21			
22	Net Revenue Deficiency		<u><u>\$ 711,472</u></u>

**Tennessee Distribution System  
Interest on Customer Deposits  
Twelve Months Ended May 31, 2016**

Line No.	Description (a)	Amount (b)
1	Average Customer Deposit Balance	\$ 3,632,272
2		
3	Interest Rate on Customer Deposits	<u>3.25%</u>
4		
5	Adjusted Customer Deposit Interest	<u>\$ 118,049</u>

ATTACHMENT A  
to  
Stipulation and Settlement Agreement  
Docket No. 14-00146

WP 1-2

**Tennessee Distribution System  
Allowance for Funds Used During Construction  
Twelve Months Ended May 31, 2016**

Line No.	Description	Amount
	(a)	(b)
1	Base Period AFUDC per books - Div 093 (1)	\$ (108,959)
2		
3	Less State Excise Tax Effect	<u>(7,082)</u>
4		
5		\$ (101,877)
6		
7	Less Federal Tax Effect	<u>(35,657)</u>
8		
9	Net AFUDC - Base Period	\$ (66,220)
10		
11	Change from Base Period to Attrition Year	<u>-</u>
12		
13	Projected Attrition Year Net AFUDC	<u><u>\$ (66,220)</u></u>
14		
15	Note:	
16	1. Twelve months ended June 30, 2014 - Account 432	

**Tennessee Distribution System  
Summary of Revenue at Present Rates  
Twelve Months Ended May 31, 2016**

Line	Description	Amount
	(a)	(b) (c)
1	Base period per books revenue (1)	\$ 150,583,201
2		
3	Change from Base Period to Attrition Year	<u>2,021,155</u>
4		
5	Projected Attrition Year Revenue:	
6	Margin at proposed WNA	\$ 65,125,917
7	Gas cost	<u>87,478,439</u>
8	Total	<u>\$ 152,604,356</u>
9		
10	Note:	
11	1. Twelve months ended June 30, 2014	

Schedule 3

**Tennessee Distribution System  
Cost of Gas  
Twelve Months Ended May 31, 2016**

Line No.	Description (a)	Amount (b)
1	Base period per books cost of gas (1)	\$ 88,684,395
2		
3	Adjustments	
4	Net Elimination of Intercompany Leased Storage Property	<u>(1,205,956)</u>
5		
6	Total Adjusted Gas Cost	\$ 87,478,439
7		
8	Change from Base Period to Attrition Year	<u>-</u>
9		
10	Projected Attrition Year Gas Cost	<u><u>\$ 87,478,439</u></u>
11		
12	Note:	
13	1. Twelve months ended June 30, 2014	



WP 3-1

**Tennessee Distribution System  
ELIMINATION OF LEASED PROPERTY-RENT  
Twelve Months Ended May 31, 2016**

Line No.	Description	Building Rent O&M	Storage Expense O&M	Leased Property Depreciation	Storage Expense Other Taxes	Storage Rent Gas Cost
	(a)	(b)				(c)
1	July-13	\$ (44,333)	\$ 23,344	\$ 21,607	\$ 1,083	\$ (108,645)
2	August-13	(44,333)	24,048	21,607	1,083	(108,645)
3	September-13	(44,333)	83,934	21,607	1,083	(108,645)
4	October-13	(44,333)	32,801	21,607	1,967	(108,645)
5	November-13	(44,333)	30,600	21,607	1,967	(108,645)
6	December-13	(44,333)	29,021	21,607	2,288	(108,645)
7	January-14	(44,333)	40,286	21,607	2,017	(108,645)
8	February-14	(44,333)	27,715	21,607	2,017	(108,645)
9	March-14	(44,333)	49,711	21,607	2,017	(47,530)
10	April-14	(44,333)	55,083	21,607	2,017	(96,422)
11	May-14	(44,333)	26,342	21,738	2,017	(96,422)
12	June-14	(44,333)	53,196	21,738	2,017	(96,422)
13						
14	Total Per Books	\$ (532,000)	\$ 476,081	\$ 259,544	\$ 21,573	\$ (1,205,956)

**Tennessee Distribution System  
Operation and Maintenance Expenses  
Twelve Months Ended May 31, 2016**

Line No.	Description (b)	Amount (c)
1	Base period per books O&M Expense (1)	\$ 20,691,412
2		
3	Change from Base Period to Attrition Year	<u>(1,539,960)</u>
4		
5	Attrition Year O&M Expenses - Before Eliminations	\$ 19,151,452
6		
7	<u>Adjustments to O&amp;M</u>	
8	Elimination of Intercompany Leased Property - Rent	\$ (532,000)
9	Inclusion of Barnsley Storage Operating Expense	\$ 476,081
10		
11	Total Adjustments	<u>\$ (55,919)</u>
12		
13	Total Adjusted Operation and Maintenance Expenses	<u>\$ 19,095,533</u>
14		
15	Note:	
16	1. Twelve months ended June 30, 2014	

ATTACHMENT A  
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Stipulation and Settlement Agreement  
Docket No. 14-00146

WP 4-1

**Tennessee Distribution System  
Operation and Maintenance Expenses  
Twelve Months Ended May 31, 2016**

Line No.	Tennessee			SSU			General Office			Total		
	Historic Base	Attrition	Difference	Historic Base	Attrition	Difference	Historic Base	Attrition	Difference	Historic Base	Attrition	Difference
1 Labor	\$ 3,833,106	\$ 3,555,677	\$ (277,429)	\$ 2,988,616	\$ 3,258,726	\$ 270,110	\$ 830,668	\$ 1,101,169	\$ 270,501	\$ 7,652,390	\$ 7,915,572	\$ 263,182
2 Benefits	2,042,645	1,292,506	(750,138)	1,092,592	936,113	(156,479)	216,528	521,295	304,766	3,351,765	2,749,914	(601,851)
3 Employee Welfare	43,233	49,932	6,699	1,940,675	1,572,025	(368,651)	796,294	421,128	(375,166)	2,780,203	2,043,085	(737,117)
4 Insurance	221,454	24,620	(196,835)	748,809	833,818	85,009	21,054	189,967	168,913	991,318	1,048,405	57,087
5 Rent, Maint., & Utilities	578,875	531,590	(47,285)	352,221	347,964	(4,258)	162,704	138,531	(24,173)	1,093,800	1,018,085	(75,716)
6 Vehicles & Equip	621,268	682,388	61,120	6,587	7,330	743	26,652	33,884	7,231	654,508	723,602	69,094
7 Materials & Supplies	327,985	298,661	(29,324)	29,900	39,809	9,909	141,309	108,220	(33,089)	499,194	446,690	(52,504)
8 Information Technologies	-	-	-	639,959	688,694	48,736	37,245	66,731	29,485	677,204	755,425	78,221
9 Telecom	151,489	140,164	(11,324)	129,039	127,764	(1,275)	152,011	257,149	105,138	432,538	525,077	92,539
10 Marketing	76,887	70,831	(6,057)	16,767	25,745	8,978	113,813	184,311	70,498	207,468	280,886	73,418
11 Directors & Shareholders & PR	951	1,294	343	214,115	223,606	9,492	-	1,650	1,650	215,066	226,550	11,484
12 Dues & Donations	48,527	32,906	(15,621)	19,498	17,625	(1,874)	45,519	75,421	29,902	113,544	125,952	12,408
13 Print & Postages	9,759	14,549	4,790	7,889	12,241	4,352	3,429	6,926	3,497	21,077	33,716	12,639
14 Travel & Entertainment	216,924	152,528	(64,396)	111,987	128,271	16,284	182,841	221,533	38,692	511,752	502,332	(9,420)
15 Training	7,395	13,042	5,647	62,144	56,715	(5,428)	22,415	32,370	9,954	91,954	102,127	10,173
16 Outside Services	1,664,907	2,004,370	339,463	643,523	531,667	(111,857)	1,117,517	1,542,248	424,731	3,425,947	4,078,284	652,337
17 Provision for Bad Debt	651,500	261,968	(389,532)	-	-	-	(1,913)	-	1,913	649,587	261,968	(387,619)
18 Miscellaneous	6,634	20,126	13,492	(2,664,909)	(2,877,843)	(212,935)	(19,627)	(10,183)	9,445	(2,677,903)	(2,867,900)	(189,997)
19 Total O&M Expenses	\$ 10,503,538	\$ 9,147,152	\$ (1,356,386)	\$ 6,339,414	\$ 5,930,270	\$ (409,144)	\$ 3,848,459	\$ 4,892,347	\$ 1,043,888	\$ 20,691,412	\$ 19,969,769	\$ (721,642)
20												
21 Disallowed Items		(2,243)			(2,691)						(5,147)	(5,147)
22 Other (Sub 05416 and 05412)		0			(647,942)						(988,170)	(988,170)
23 Incentive Comp (MFR 38)												
25		175,000									175,000	175,000
26 Rate Case Expense												
27												
28 Pension Benchmark												
29												
30 Total O&M	\$ 10,503,538	\$ 9,319,909	\$ (1,181,386)	\$ 6,339,414	\$ 5,279,637	\$ (409,144)	\$ 3,848,459	\$ 4,551,906	\$ 1,043,888	\$ 20,691,412	\$ 19,151,452	\$ (1,539,960)

ATTACHMENT A  
to  
Stipulation and Settlement Agreement  
Docket No. 14-00146

WP 4-2

**Tennessee Distribution System  
Operation and Maintenance Expenses by FERC  
Twelve Months Ended May 31, 2016**

Division 093			
Line No.	FERC Account	Historic Base Period	Attrition Year
1	7350	1,305	1,236
2	8180	572	1,009
3	8210	31	22
4	8560	623	756
5	8600	8,490	7,821
6	8670	11	10
7	8700	2,361,658	2,316,288
8	8711	16,308	14,850
9	8740	2,070,827	2,223,387
10	8750	121,646	114,076
11	8770	7,659	7,596
12	8780	600,254	557,564
13	8800	110,435	106,613
14	8810	398,508	380,777
15	8860	14,655	13,884
16	8870	18,660	17,629
17	8890	24,379	28,106
18	8920	5,234	4,794
19	8930	17,605	16,160
20	8940	(3,084)	(9,356)
21	9010	6,324	5,812
22	9020	691,800	668,384
23	9030	196,461	180,834
24	9040	651,500	261,968
25	9070	94	87
26	9090	143,931	132,327
27	9100	350	612
28	9110	347,428	305,382
29	9120	33,840	27,774
30	9130	1,600	1,474
31	9160	515	335
32	9200	194,222	180,165
33	9210	65,160	21,648
34	9220	10,187,875	9,831,543
35	9230	157,985	188,066
36	9240	132,462	14,726
37	9250	53,662	51,524
38	9260	2,055,011	1,306,813
39	9280	(74,610)	(68,848)
40	9302	13,199	8,766
41	9310	56,826	53,836
42	Total	20,691,413	18,976,452

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**Tennessee Distribution System  
Operation and Maintenance Expenses by FERC  
Twelve Months Ended May 31, 2016**

Division 091			
Line No.	FERC Account	Historic Base Period	Attrition Year
43	8170	500	432
44	8180	531	459
45	8190	10,223	8,840
46	8210	4,589	3,968
47	8240	401	347
48	8250	27,080	23,416
49	8500	587	721
50	8560	8,920	11,415
51	8570	1,000	865
52	8650	7,311	10,146
53	8700	3,210,235	4,743,128
54	8711	59,652	46,396
55	8740	67,177	85,772
56	8750	43,813	34,088
57	8760	1,382	1,075
58	8770	117,080	91,072
59	8780	344	268
60	8800	2,944	3,871
61	8810	316,444	273,633
62	8870	791	615
63	8940	122	95
64	9030	2,727,144	3,814,211
65	9040	(4,630)	-
66	9100	1,352	2,235
67	9110	72,274	95,672
68	9120	3,558	5,852
69	9130	15,697	25,817
70	9200	(51,047)	(26,896)
71	9210	5,282	10,507
72	9220	(9,310,483)	(11,189,685)
73	9230	91,198	127,856
74	9240	(3,576)	(32,768)
75	9250	525,243	1,400,610
76	9260	1,931,984	237,104
77	9302	104,766	175,740
78	9310	14,347	12,406
79	9320	394	717
80	Total	4,630	(0)

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WP 4-2

**Tennessee Distribution System  
Operation and Maintenance Expenses by FERC  
Twelve Months Ended May 31, 2016**

Division 002			
Line No.	FERC Account	Historic Base Period	Attrition Year
81	8140	541	781
82	8210	4,468	2,393
83	8560	479	640
84	8700	100,986	111,794
85	8740	97,800	105,851
86	8760	200	178
87	8800	4,220	5,518
88	8850	1,553	2,078
89	8860	12	16
90	9010	125	167
91	9020	47,412	53,786
92	9030	25,234	28,748
93	9120	29,391	45,116
94	9130	(6,063)	(6,877)
95	9200	(22,447,731)	(24,982,212)
96	9210	18,501,335	25,155,798
97	9220	(84,875,857)	(71,795,374)
98	9230	8,101,170	8,397,621
99	9240	179,210	211,975
100	9250	16,678,193	19,556,422
101	9260	53,634,862	31,963,611
102	9301	306	437
103	9302	4,624,832	4,910,134
104	9310	5,200,477	5,470,031
105	9320	538,395	761,369
106	Total	441,553	0

ATTACHMENT A  
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WP 4-2

**Tennessee Distribution System  
Operation and Maintenance Expenses by FERC  
Twelve Months Ended May 31, 2016**

Division 012			
Line No.	FERC Account	Historic Base Period	Attrition Year
107	8700	10,212	2,835
108	8740	13,188	24,083
109	8800	179	72
110	9010	5,441,762	5,765,424
111	9020	14,190	14,558
112	9030	21,552,990	22,924,588
113	9050	1,257	913
114	9100	2,977	1,191
115	9200	5,019,864	5,355,018
116	9210	10,455,699	3,271,615
117	9220	(57,004,824)	(48,791,438)
118	9230	351,640	147,468
119	9240	188,310	-
120	9250	850	340
121	9260	12,410,091	9,695,597
122	9301	244	228
123	9302	180	56
124	9310	1,697,889	1,587,179
125	9320	19,527	273
126	Total	176,224	(0)

## ATTACHMENT A

**Atmos Energy Corp - Tennessee Distribution System  
Attrition Year Period Bad Debt Calculation  
Twelve Months Ended May 31, 2016**

[illegible]



**Atmos Energy Corp Settlement Distribution System**  
**Attrition Year 2014 Benefit Mark Calculation**  
**Twelve Months Ended May 31, 2016**

Line No.	Description (a)	Number of Participants (b)	Estimated Liability (c)	Percent of Contribution (d)	Estimated 2015 Contribution (e)	Allocation Factor to Tennessee (f)	Amount Allocable to Tennessee (g)
1	All Other (not allocable to Tennessee)	5,078	\$ 354,513,000	76.4%	\$ -	0.00%	\$ -
2	Co 010 - Shared Services	574	50,472,000	10.9%	-	4.36%	-
3	Co 010 - CSO	448	13,252,000	2.9%	-	4.41%	-
4	Active Tennessee Jurisdiction Employees	123	13,714,000	3.0%	-	100.00%	-
5	Inactive Tennessee Jurisdiction Employees	242	18,153,000	3.9%	-	100.00%	-
6	Active Division General Office Employees	28	4,620,000	1.0%	-	40.68%	-
7	Inactive Division General Office Employees (pre-merger)	72	8,090,000	1.7%	-	26.55%	-
8	Inactive Division General Office Employees (post-merger)	5	1,374,000	0.3%	-	40.68%	-
9							
10	Total Amount of Contribution Allocable to Tennessee	6,570	\$ 464,188,000	100.00%	\$ -		\$ -

1 For General Office employees who worked at United Cities Gas Company prior to the merger with Atmos Energy, the Company has applied the allocation factor used to allocate labor expense in Docket No. 95-02258.

Source: Relied Upons\TN-FYE2014-AcctAllocation.pdf

Schedule 5

**Tennessee Distribution System  
Taxes Other Than Income Taxes  
Twelve Months Ended May 31, 2016**

Line No.	Description (a)	Total (b)
1	Base period per books Other Taxes Expense (1)	\$ 6,190,722
2		
3	Change from Base Period to Attrition Year	<u>667,089</u>
4		
5	Attrition Year Other Taxes Expense	<u>\$ 6,857,811</u>
6		
7	Inclusion of Barnsley Storage Other taxes	<u>21,573</u>
8		
9	Attrition Year Adjusted Taxes Other Than Income Taxes	<u>\$ 6,879,384</u>
10		
11	Note:	
12	1. Twelve months ended June 30, 2014 - Account 408	

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WP 5-1

Tennessee Distribution System  
Taxes Other Than Income Taxes  
Twelve Months Ended June 30, 2014

Line No.	Description	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-13	May-14	Jun-14	Base Period
1	<b>Division 002</b>													
2	FICA	13,058	14,714	17,500	11,261	52,163	7,679	25,172	24,869	14,256	14,695	22,762	28,635	246,765
3	FUTA	9	6	2	4	37	10	8,700	(1,707)	(79)	(97)	5	11	6,901
4	SUTA	34	17	13	(21)	69	18	2,554	1,251	(232)	(63)	(24)	13	3,629
5	Ad Valorem	275,655	275,655	275,655	275,655	275,655	269,026	304,920	304,920	304,920	304,920	304,920	304,920	3,476,821
6	30105 Corp/State Franchise Tax	50,417	50,417	50,417	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	616,254
7	30107 City Franchise	167	167	167	167	167	167	167	167	167	167	167	167	2,000
8	30109 State Gross Receipts	43,189	43,806	43,132	52,117	97,192	161,526	203,484	144,001	129,162	79,012	44,103	43,612	1,084,335
9	30104 State Supp & Inspection	31,044	31,044	31,044	31,044	31,044	31,044	31,044	31,044	31,044	31,044	44,174	44,174	425,046
10	30108 Dca Transmission User Tax	-	-	-	0	0	0	0	0	0	19,392	*	-	19,392
11	Division 01 Allocations	7,158	7,517	7,973	6,695	14,835	(38,125)	11,016	8,918	7,704	7,666	9,523	11,046	61,928
12	Division 12 Allocations	10,745	10,418	9,839	10,721	19,602	(19,774)	14,691	11,038	11,633	11,305	10,471	10,027	110,716
13	Division 02 Allocations	13,679	12,642	11,450	10,925	26,213	(14,261)	16,007	11,473	11,930	12,121	13,571	11,185	136,934
14	<b>Total</b>	<b>\$ 443,154</b>	<b>\$ 446,403</b>	<b>\$ 447,192</b>	<b>\$ 450,254</b>	<b>\$ 568,644</b>	<b>\$ 448,978</b>	<b>\$ 669,422</b>	<b>\$ 587,641</b>	<b>\$ 575,301</b>	<b>\$ 544,957</b>	<b>\$ 501,538</b>	<b>\$ 505,458</b>	<b>\$ 6,190,722</b>
15														
16	<b>Division 002</b>													
17	FICA	240,480	226,916	200,694	206,173	442,148	190,605	247,305	203,961	224,048	232,114	264,046	209,624	2,888,113
18	FUTA	157	194	212	211	98	110	2,115	2,302	277	(341)	14	245	24,594
19	SUTA	485	518	514	540	449	312	49,505	10,886	2,990	(246)	(247)	875	66,581
20	Ad Valorem	50,000	50,000	50,000	36,000	36,000	(508,191)	38,000	38,000	38,000	38,000	38,000	38,000	(58,191)
21	30105 Corp/State Franchise Tax	167	167	167	0	0	0	0	0	0	0	0	0	501
22	<b>Total</b>	<b>\$ 291,389</b>	<b>\$ 277,794</b>	<b>\$ 251,587</b>	<b>\$ 242,923</b>	<b>\$ 478,694</b>	<b>\$ 317,164</b>	<b>\$ 335,925</b>	<b>\$ 355,149</b>	<b>\$ 265,315</b>	<b>\$ 269,528</b>	<b>\$ 301,813</b>	<b>\$ 248,744</b>	<b>\$ 3,921,597</b>
23														
24	<b>Division 012</b>													
25	FICA	170,201	162,758	140,667	198,709	387,478	163,311	215,344	183,306	205,509	202,069	230,851	178,914	2,448,116
26	FUTA	110	139	158	203	85	95	18,351	2,183	313	(331)	10	209	21,525
27	SUTA	340	371	383	518	392	268	43,025	9,996	2,895	(226)	(226)	748	58,385
28	Ad Valorem	72,000	72,000	72,000	59,000	48,000	(603,439)	50,000	50,000	50,000	50,000	50,000	50,000	(439)
29	<b>Total</b>	<b>\$ 242,651</b>	<b>\$ 235,268</b>	<b>\$ 212,208</b>	<b>\$ 338,429</b>	<b>\$ 435,955</b>	<b>\$ 449,765</b>	<b>\$ 326,720</b>	<b>\$ 245,485</b>	<b>\$ 258,717</b>	<b>\$ 251,412</b>	<b>\$ 280,635</b>	<b>\$ 229,871</b>	<b>\$ 3,537,587</b>
30														
31	<b>Division 001</b>													
32	FICA	7,018	7,905	9,022	6,151	25,713	4,247	11,346	11,679	8,661	8,563	12,970	16,616	129,890
33	FUTA	5	3	1	2	18	5	3,971	(769)	(13)	(52)	3	7	3,181
34	SUTA	18	9	7	(11)	35	9	1,165	590	(74)	(31)	(14)	8	1,711
35	Ad Valorem	10,000	10,000	10,000	10,000	10,000	(96,173)	10,000	10,000	10,000	10,000	10,000	10,000	13,827
36	30105 Corp/State Franchise Tax	417	417	417	0	0	0	0	0	0	0	0	0	1,251
37	<b>Total</b>	<b>\$ 17,041</b>	<b>\$ 17,918</b>	<b>\$ 19,029</b>	<b>\$ 16,141</b>	<b>\$ 35,765</b>	<b>\$ 9,911</b>	<b>\$ 26,482</b>	<b>\$ 21,590</b>	<b>\$ 18,574</b>	<b>\$ 18,481</b>	<b>\$ 22,959</b>	<b>\$ 26,631</b>	<b>\$ 149,860</b>

ATTACHMENT A  
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Stipulation and Settlement Agreement  
Docket No. 14-00146

WP 5-1

Tennessee Distribution System  
Taxes Other Than Income Taxes  
Twelve Months Ended May 31, 2016

Line No.	Description	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Attrition Year
1	Division 002													
2	FICA	29,494	13,853	15,610	18,566	11,947	55,339	8,147	26,705	26,384	15,125	15,590	24,148	260,908
3	FUTA	12	10	7	2	4	39	11	9,230	(1,811)	(84)	(103)	5	7,321
4	SUTA	14	36	19	13	(22)	74	19	2,709	1,328	(247)	(67)	(26)	3,850
5	Ad Valorem	314,954	314,954	314,954	314,954	314,954	314,954	314,954	314,954	314,954	314,954	314,954	314,954	3,779,448
6	30105 Corp/State Franchise Tax	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	620,004
7	30107 City Franchise	167	167	167	167	167	167	167	167	167	167	167	167	2,000
8	30109 State Gross Receipts	52,982	57,815	57,586	61,639	63,178	109,142	179,834	220,548	167,723	141,482	75,003	55,030	1,241,962
9	30104 State Supv & Inspection	44,174	44,174	44,174	44,174	44,174	44,174	44,174	44,174	44,174	44,174	44,174	44,174	530,084
10	30108 Dot Transmission User Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Division 01	11,036	7,106	7,485	7,965	6,718	15,187	5,907	11,181	9,031	7,768	7,728	9,660	106,774
12	Division 12 Allocations	10,375	10,189	9,843	9,232	11,535	20,355	9,862	15,151	11,351	11,970	11,628	12,995	144,489
13	Division 02 Allocations	11,418	13,113	12,489	11,278	11,525	22,432	10,790	16,655	11,907	12,467	12,662	14,154	160,970
14	Total	\$ 516,292	\$ 513,084	\$ 514,100	\$ 519,657	\$ 515,846	\$ 633,531	\$ 625,532	\$ 713,142	\$ 636,964	\$ 599,443	\$ 533,402	\$ 536,929	\$ 6,837,811
15														
16	Division 002													
17	FICA	215,912	255,125	240,735	212,916	218,729	469,074	202,213	262,366	216,382	237,692	246,250	280,127	3,057,521
18	FUTA	252	166	205	225	224	104	117	22,401	2,442	294	(361)	15	26,084
19	SUTA	901	514	550	546	572	476	331	52,520	11,549	3,172	(261)	(262)	70,609
20	Ad Valorem	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	540,000
21	30105 Corp/State Franchise Tax	167	167	167	167	167	167	167	167	167	167	167	167	501
22	Total	\$ 262,066	\$ 300,973	\$ 286,657	\$ 258,854	\$ 264,525	\$ 314,654	\$ 247,660	\$ 382,267	\$ 275,374	\$ 286,158	\$ 290,628	\$ 324,879	\$ 3,604,715
23														
24	Division 012													
25	FICA	184,281	180,566	172,670	158,781	210,810	411,076	173,257	228,458	194,469	218,025	214,375	244,910	2,591,678
26	FUTA	216	117	147	168	215	90	100	19,469	2,316	332	(351)	11	22,879
27	SUTA	770	361	394	407	349	416	284	45,646	10,605	3,071	(345)	(240)	61,918
28	Ad Valorem	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000
29	Total	\$ 235,267	\$ 231,044	\$ 233,211	\$ 209,356	\$ 261,574	\$ 461,581	\$ 223,042	\$ 343,572	\$ 257,390	\$ 271,428	\$ 263,679	\$ 294,681	\$ 3,276,425
30														
31	Division 001													
32	FICA	17,115	7,446	8,386	9,571	6,525	27,278	4,506	12,037	12,391	9,188	9,085	13,760	137,287
33	FUTA	7	5	4	1	2	19	6	4,213	(815)	(14)	(55)	3	3,375
34	SUTA	8	19	10	7	(12)	37	10	1,236	626	(78)	(33)	(15)	1,815
35	Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
36	30105 Corp/State Franchise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total	\$ 27,129	\$ 17,469	\$ 18,400	\$ 19,579	\$ 16,515	\$ 37,334	\$ 14,521	\$ 27,486	\$ 22,301	\$ 19,096	\$ 18,907	\$ 23,748	\$ 262,476

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Stipulation and Settlement Agreement  
Docket No. 14-00146

Schedule 6

**Tennessee Distribution System  
Depreciation and Amortization Expense  
Twelve Months Ended May 31, 2016**

Line No.	Description (a)	Reference (b)	Amount (c)
1	Base period per books Depreciation Expense (1)		\$ 10,441,142
2			
3	Change from Base Period to Attrition Year		<u>1,003,258</u>
4			
5	Attrition Year Depreciation Expense at current Depreciation Rates	Wp 6-2	\$ 11,444,401
6			
7	Adjustment to reflect Proposed Depreciation Rates		<u>-</u>
8			
9	Attrition Year Depreciation Expense at proposed Depreciation Rates	Wp 6-1	11,444,401
10			
11	Amortization of Deferred Pension Regulated Asset	Wp 7-3	649,245
12			
13	Net Elimination of Intercompany Leased Property	Wp 3-1	<u>259,544</u>
14			
15	Total Depreciation and Amortization Expense, As Adjusted		<u>\$ 12,353,190</u>
16			
17	Note:		
18	1. Twelve months ended June 30, 2014		

ATTACHMENT A  
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WP 6-1

**Tennessee Distribution System  
Depreciation Expense Adjustment  
Proforma SSU Depreciation at Proposed Depreciation Rates  
Twelve Months Ended May 31, 2016**

Line No.	Description	Amount	Allocation	Allocated
	(a)	(b)	(c )	(d)
1	Proforma Depreciation			
2	Tennessee Operations	\$ 10,249,313	100.00%	\$ 10,249,313
3	Mid-States General Office	441,587	40.68%	179,635
4	SSU Div 12 - Customer Service	9,774,813	4.41%	431,064
5	SSU Div 02 - General Office	13,413,327	4.36%	584,388
6				
7	Proforma Depreciation Adjustment			<u>\$ 11,444,401</u>

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Stipulation and Settlement Agreement  
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WP 6-2

**Tennessee Distribution System  
Depreciation Expense Adjustment  
Proforma SSU Depreciation at Current Depreciation Rates  
Twelve Months Ended May 31, 2016**

Line No.	Description (a)	Amount (b)	Allocation (c )	Allocated (d)
1	Proforma Depreciation			
2	Tennessee Operations	\$ 10,249,313	100.00%	\$ 10,249,313
3	Mid-States General Office	441,587	40.68%	179,635
4	SSU Div 12 - Customer Service	9,774,813	4.41%	431,064
5	SSU Div 02 - General Office	13,413,327	4.36%	584,388
6				
7	Proforma Depreciation Expense			<u>\$ 11,444,401</u>

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Stipulation and Settlement Agreement  
Docket No. 14-00146

Schedule 7

**Tennessee Distribution System  
Rate Base & Return  
Twelve Months Ended May 31, 2016  
Thirteen Month Average**

Line No.	Description (a)	Historic Base Period (1) (b)	Change (c)	Attrition Year (d)	Reference (e)
1	Original Cost of Plant	\$ 432,469,950	\$ 46,198,118	\$ 478,668,068	Wp 7-1 Wp7-2
2					
3	Accumulated Depreciation and Amortization	(181,393,329)	(12,783,530)	(194,176,859)	Wp 7-1 Wp7-2
4					
5	Construction Work in Progress per Books	13,489,444	(4,886,489)	8,602,955	Wp 7-1 Wp7-2
6					
7	Storage Gas Investment	6,482,564	(98,081)	6,384,483	Wp 7-1 Wp7-2
8					
9	Cash Working Capital	955,030	(177,448)	777,582	Wp 7-5
10					
11	Material & Supplies	6,005	(110)	5,895	Wp 7-1 Wp7-2
12					
13	Deferred Pension Regulated Asset Balance	-	973,868	973,868	Wp 7-3
14					
15	Accumulated Deferred Income Tax	(40,562,870)	(14,279,728)	(54,842,598)	Wp 7-1
16					
17	Customer Advances for Construction	(73,942)	(1,135)	(75,078)	Wp 7-1 Wp7-2
18					
19	Customer Deposits	(3,392,069)	(240,203)	(3,632,272)	Wp 7-1 Wp7-2
20					
21	Accumulated Interest on Customer Deposits	(56,907)	6,328	(50,578)	Wp 7-1 Wp7-2
22					
23	Unadjusted Rate Base	\$ 227,923,876	\$ 14,711,589	\$ 242,635,465	
24					
25	Adjustments:				
26					
27	Net Elimination of Intercompany Leased Property	\$ 5,822,234	\$ (499,423)	\$ 5,322,811	Wp 7-1 Wp7-2
28					
29	Total Rate Base	<u>\$ 233,746,110</u>	<u>\$ 14,212,166</u>	<u>\$ 247,958,276</u>	
30					
31	Return at Overall Cost of Capital on Rate Base	<u>\$ 18,068,574</u>	<u>\$ 1,098,600</u>	<u>\$ 19,167,175</u>	
32					
33	Note:				
34	1. Twelve months ended June 30, 2014				



## ATTACHMENT A

## Tennessee Distribution System

## Tennessee Distribution System

Line No.	Month	Division 091 - Mid-States		Division 092 - Tennessee		Division 093 - Tennessee	Division 094 - Tennessee		Division 095 - Tennessee	Division 096 - Tennessee	Division 097 - Tennessee	Division 098 - Tennessee	Division 099 - Tennessee	Division 100 - Tennessee	Division 101 - Tennessee	Division 102 - Tennessee	Division 103 - Tennessee	Division 104 - Tennessee	Division 105 - Tennessee	Division 106 - Tennessee	Division 107 - Tennessee	Division 108 - Tennessee	Division 109 - Tennessee	Division 110 - Tennessee	Division 111 - Tennessee	Division 112 - Tennessee	Division 113 - Tennessee	Division 114 - Tennessee	Division 115 - Tennessee	Division 116 - Tennessee	Division 117 - Tennessee	Division 118 - Tennessee	Division 119 - Tennessee	Division 120 - Tennessee	Division 121 - Tennessee	Division 122 - Tennessee	Division 123 - Tennessee	Division 124 - Tennessee	Division 125 - Tennessee	Division 126 - Tennessee	Division 127 - Tennessee	Division 128 - Tennessee	Division 129 - Tennessee	Division 130 - Tennessee	Division 131 - Tennessee	Division 132 - Tennessee	Division 133 - Tennessee	Division 134 - Tennessee	Division 135 - Tennessee	Division 136 - Tennessee	Division 137 - Tennessee	Division 138 - Tennessee	Division 139 - Tennessee	Division 140 - Tennessee	Division 141 - Tennessee	Division 142 - Tennessee	Division 143 - Tennessee	Division 144 - Tennessee	Division 145 - Tennessee	Division 146 - Tennessee	Division 147 - Tennessee	Division 148 - Tennessee	Division 149 - Tennessee	Division 150 - Tennessee	Division 151 - Tennessee	Division 152 - Tennessee	Division 153 - Tennessee	Division 154 - Tennessee	Division 155 - Tennessee	Division 156 - Tennessee	Division 157 - Tennessee	Division 158 - Tennessee	Division 159 - Tennessee	Division 160 - Tennessee	Division 161 - Tennessee	Division 162 - Tennessee	Division 163 - Tennessee	Division 164 - Tennessee	Division 165 - Tennessee	Division 166 - Tennessee	Division 167 - Tennessee	Division 168 - Tennessee	Division 169 - Tennessee	Division 170 - Tennessee	Division 171 - Tennessee	Division 172 - Tennessee	Division 173 - Tennessee	Division 174 - Tennessee	Division 175 - Tennessee	Division 176 - Tennessee	Division 177 - Tennessee	Division 178 - Tennessee	Division 179 - Tennessee	Division 180 - Tennessee	Division 181 - Tennessee	Division 182 - Tennessee	Division 183 - Tennessee	Division 184 - Tennessee	Division 185 - Tennessee	Division 186 - Tennessee	Division 187 - Tennessee	Division 188 - Tennessee	Division 189 - Tennessee	Division 190 - Tennessee	Division 191 - Tennessee	Division 192 - Tennessee	Division 193 - Tennessee	Division 194 - Tennessee	Division 195 - Tennessee	Division 196 - Tennessee	Division 197 - Tennessee	Division 198 - Tennessee	Division 199 - Tennessee	Division 200 - Tennessee	Division 201 - Tennessee	Division 202 - Tennessee	Division 203 - Tennessee	Division 204 - Tennessee	Division 205 - Tennessee	Division 206 - Tennessee	Division 207 - Tennessee	Division 208 - Tennessee	Division 209 - Tennessee	Division 210 - Tennessee	Division 211 - Tennessee	Division 212 - Tennessee	Division 213 - Tennessee	Division 214 - Tennessee	Division 215 - Tennessee	Division 216 - Tennessee	Division 217 - Tennessee	Division 218 - Tennessee	Division 219 - Tennessee	Division 220 - Tennessee	Division 221 - Tennessee	Division 222 - Tennessee	Division 223 - Tennessee	Division 224 - Tennessee	Division 225 - Tennessee	Division 226 - Tennessee	Division 227 - Tennessee	Division 228 - Tennessee	Division 229 - Tennessee	Division 230 - Tennessee	Division 231 - Tennessee	Division 232 - Tennessee	Division 233 - Tennessee	Division 234 - Tennessee	Division 235 - Tennessee	Division 236 - Tennessee	Division 237 - Tennessee	Division 238 - Tennessee	Division 239 - Tennessee	Division 240 - Tennessee	Division 241 - Tennessee	Division 242 - Tennessee	Division 243 - Tennessee	Division 244 - Tennessee	Division 245 - Tennessee	Division 246 - Tennessee	Division 247 - Tennessee	Division 248 - Tennessee	Division 249 - Tennessee	Division 250 - Tennessee	Division 251 - Tennessee	Division 252 - Tennessee	Division 253 - Tennessee	Division 254 - Tennessee	Division 255 - Tennessee	Division 256 - Tennessee	Division 257 - Tennessee	Division 258 - Tennessee	Division 259 - Tennessee	Division 260 - Tennessee	Division 261 - Tennessee	Division 262 - Tennessee	Division 263 - Tennessee	Division 264 - Tennessee	Division 265 - Tennessee	Division 266 - Tennessee	Division 267 - Tennessee	Division 268 - Tennessee	Division 269 - Tennessee	Division 270 - Tennessee	Division 271 - Tennessee	Division 272 - Tennessee	Division 273 - Tennessee	Division 274 - Tennessee	Division 275 - Tennessee	Division 276 - Tennessee	Division 277 - Tennessee	Division 278 - Tennessee	Division 279 - Tennessee	Division 280 - Tennessee	Division 281 - Tennessee	Division 282 - Tennessee	Division 283 - Tennessee	Division 284 - Tennessee	Division 285 - Tennessee	Division 286 - Tennessee	Division 287 - Tennessee	Division 288 - Tennessee	Division 289 - Tennessee	Division 290 - Tennessee	Division 291 - Tennessee	Division 292 - Tennessee	Division 293 - Tennessee	Division 294 - Tennessee	Division 295 - Tennessee	Division 296 - Tennessee	Division 297 - Tennessee	Division 298 - Tennessee	Division 299 - Tennessee	Division 300 - Tennessee	Division 301 - Tennessee	Division 302 - Tennessee	Division 303 - Tennessee	Division 304 - Tennessee	Division 305 - Tennessee	Division 306 - Tennessee	Division 307 - Tennessee	Division 308 - Tennessee	Division 309 - Tennessee	Division 310 - Tennessee	Division 311 - Tennessee	Division 312 - Tennessee	Division 313 - Tennessee	Division 314 - Tennessee	Division 315 - Tennessee	Division 316 - Tennessee	Division 317 - Tennessee	Division 318 - Tennessee	Division 319 - Tennessee	Division 320 - Tennessee	Division 321 - Tennessee	Division 322 - Tennessee	Division 323 - Tennessee	Division 324 - Tennessee	Division 325 - Tennessee	Division 326 - Tennessee	Division 327 - Tennessee	Division 328 - Tennessee	Division 329 - Tennessee	Division 330 - Tennessee	Division 331 - Tennessee	Division 332 - Tennessee	Division 333 - Tennessee	Division 334 - Tennessee	Division 335 - Tennessee	Division 336 - Tennessee	Division 337 - Tennessee	Division 338 - Tennessee	Division 339 - Tennessee	Division 340 - Tennessee	Division 341 - Tennessee	Division 342 - Tennessee	Division 343 - Tennessee	Division 344 - Tennessee	Division 345 - Tennessee	Division 346 - Tennessee	Division 347 - Tennessee	Division 348 - Tennessee	Division 349 - Tennessee	Division 350 - Tennessee	Division 351 - Tennessee	Division 352 - Tennessee	Division 353 - Tennessee	Division 354 - Tennessee	Division 355 - Tennessee	Division 356 - Tennessee	Division 357 - Tennessee	Division 358 - Tennessee	Division 359 - Tennessee	Division 360 - Tennessee	Division 361 - Tennessee	Division 362 - Tennessee	Division 363 - Tennessee	Division 364 - Tennessee	Division 365 - Tennessee	Division 366 - Tennessee	Division 367 - Tennessee	Division 368 - Tennessee	Division 369 - Tennessee	Division 370 - 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Tennessee	Division 411 - Tennessee	Division 412 - Tennessee	Division 413 - Tennessee	Division 414 - Tennessee	Division 415 - Tennessee	Division 416 - Tennessee	Division 417 - Tennessee	Division 418 - Tennessee	Division 419 - Tennessee	Division 420 - Tennessee	Division 421 - Tennessee	Division 422 - Tennessee	Division 423 - Tennessee	Division 424 - Tennessee	Division 425 - Tennessee	Division 426 - Tennessee	Division 427 - Tennessee	Division 428 - Tennessee	Division 429 - Tennessee	Division 430 - Tennessee	Division 431 - Tennessee	Division 432 - Tennessee	Division 433 - Tennessee	Division 434 - Tennessee	Division 435 - Tennessee	Division 436 - Tennessee	Division 437 - Tennessee	Division 438 - Tennessee	Division 439 - Tennessee	Division 440 - Tennessee	Division 441 - Tennessee	Division 442 - Tennessee	Division 443 - Tennessee	Division 444 - Tennessee	Division 445 - Tennessee	Division 446 - Tennessee	Division 447 - Tennessee	Division 448 - Tennessee	Division 449 - Tennessee	Division 450 - 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Tennessee	Division 491 - Tennessee	Division 492 - Tennessee	Division 493 - Tennessee	Division 494 - Tennessee	Division 495 - Tennessee	Division 496 - Tennessee	Division 497 - Tennessee	Division 498 - Tennessee	Division 499 - Tennessee	Division 500 - Tennessee	Division 501 - Tennessee	Division 502 - Tennessee	Division 503 - Tennessee	Division 504 - Tennessee	Division 505 - Tennessee	Division 506 - Tennessee	Division 507 - Tennessee	Division 508 - Tennessee	Division 509 - Tennessee	Division 510 - Tennessee	Division 511 - Tennessee	Division 512 - Tennessee	Division 513 - Tennessee	Division 514 - Tennessee	Division 515 - Tennessee	Division 516 - Tennessee	Division 517 - Tennessee	Division 518 - Tennessee	Division 519 - Tennessee	Division 520 - Tennessee	Division 521 - Tennessee	Division 522 - Tennessee	Division 523 - Tennessee	Division 524 - Tennessee	Division 525 - Tennessee	Division 526 - Tennessee	Division 527 - Tennessee	Division 528 - Tennessee	Division 529 - Tennessee	Division 530 - Tennessee	Division 531 - Tennessee	Division 532 - Tennessee	Division 533 - Tennessee	Division 534 - Tennessee	Division 535 - Tennessee	Division 536 - Tennessee	Division 537 - Tennessee	Division 538 - Tennessee	Division 539 - Tennessee	Division 540 - Tennessee	Division 541 - Tennessee	Division 542 - Tennessee	Division 543 - Tennessee	Division 544 - Tennessee	Division 545 - Tennessee	Division 546 - Tennessee	Division 547 - Tennessee	Division 548 - Tennessee	Division 549 - Tennessee	Division 550 - Tennessee	Division 551 - Tennessee	Division 552 - Tennessee	Division 553 - Tennessee	Division 554 - Tennessee	Division 555 - Tennessee	Division 556 - Tennessee	Division 557 - Tennessee	Division 558 - Tennessee	Division 559 - Tennessee	Division 560 - Tennessee	Division 561 - Tennessee	Division 562 - Tennessee	Division 563 - Tennessee	Division 564 - Tennessee	Division 565 - Tennessee	Division 566 - Tennessee	Division 567 - Tennessee	Division 568 - Tennessee	Division 569 - Tennessee	Division 570 - Tennessee	Division 571 - Tennessee	Division 572 - Tennessee	Division 573 - Tennessee	Division 574 - Tennessee	Division 575 - Tennessee	Division 576 - Tennessee	Division 577 - Tennessee	Division 578 - Tennessee	Division 579 - Tennessee	Division 580 - Tennessee	Division 581 - Tennessee	Division 582 - Tennessee	Division 583 - Tennessee	Division 584 - Tennessee	Division 585 - Tennessee	Division 586 - Tennessee	Division 587 - Tennessee	Division 588 - Tennessee	Division 589 - Tennessee	Division 590 - Tennessee	Division 591 - Tennessee	Division 592 - Tennessee	Division 593 - Tennessee	Division 594 - Tennessee	Division 595 - Tennessee	Division 596 - Tennessee	Division 597 - Tennessee	Division 598 - Tennessee	Division 599 - Tennessee	Division 600 - Tennessee	Division 601 - Tennessee	Division 602 - Tennessee	Division 603 - Tennessee	Division 604 - Tennessee	Division 605 - Tennessee	Division 606 - Tennessee	Division 607 - Tennessee	Division 608 - Tennessee	Division 609 - Tennessee	Division 610 - Tennessee	Division 611 - Tennessee	Division 612 - Tennessee	Division 613 - Tennessee	Division 614 - Tennessee	Division 615 - Tennessee	Division 616 - Tennessee	Division 617 - Tennessee	Division 618 - Tennessee	Division 619 - Tennessee	Division 620 - Tennessee	Division 621 - Tennessee	Division 622 - Tennessee	Division 623 - Tennessee	Division 624 - Tennessee	Division 625 - Tennessee	Division 626 - Tennessee	Division 627 - Tennessee	Division 628 - Tennessee	Division 629 - Tennessee	Division 630 - Tennessee	Division 631 - Tennessee	Division 632 - Tennessee	Division 633 - Tennessee	Division 634 - Tennessee	Division 635 - Tennessee	Division 636 - Tennessee	Division 637 - Tennessee	Division 638 - Tennessee	Division 639 - Tennessee	Division 640 - Tennessee	Division 641 - Tennessee	Division 642 - Tennessee	Division 643 - Tennessee	Division 644 - Tennessee	Division 645 - Tennessee	Division 646 - Tennessee	Division 647 - Tennessee	Division 648 - Tennessee	Division 649 - Tennessee	Division 650 - Tennessee	Division 651 - Tennessee	Division 652 - Tennessee	Division 653 - Tennessee	Division 654 - Tennessee	Division 655 - Tennessee	Division 656 - Tennessee	Division 657 - Tennessee	Division 658 - Tennessee	Division 659 - Tennessee	Division 660 - Tennessee	Division 661 - Tennessee	Division 662 - Tennessee	Division 663 - Tennessee	Division 664 - Tennessee	Division 665 - Tennessee	Division 666 - Tennessee	Division 667 - Tennessee	Division 668 - Tennessee	Division 669 - Tennessee	Division 670 - Tennessee	Division 671 - Tennessee	Division 672 - Tennessee	Division 673 - Tennessee	Division 674 - Tennessee	Division 675 - Tennessee	Division 676 - Tennessee	Division 677 - Tennessee	Division 678 - Tennessee	Division 679 - Tennessee	Division 680 - Tennessee	Division 681 - Tennessee	Division 682 - Tennessee	Division 683 - Tennessee	Division 684 - Tennessee	Division 685 - Tennessee	Division 686 - Tennessee	Division 687 - Tennessee	Division 688 - Tennessee	Division 689 - Tennessee	Division 690 - Tennessee	Division 691 - Tennessee	Division 692 - Tennessee	Division 693 - Tennessee	Division 694 - Tennessee	Division 695 - Tennessee	Division 696 - Tennessee	Division 697 - Tennessee	Division 698 - Tennessee	Division 699 - Tennessee	Division 700 - Tennessee	Division 701 - Tennessee	Division 702 - Tennessee	Division 703 - Tennessee	Division 704 - Tennessee	Division 705 - Tennessee	Division 706 - Tennessee	Division 707 - Tennessee	Division 708 - Tennessee	Division 709 - Tennessee	Division 710 - Tennessee	Division 711 - Tennessee	Division 712 - Tennessee	Division 713 - Tennessee	Division 714 - Tennessee	Division 715 - Tennessee	Division 716 - Tennessee	Division 717 - Tennessee	Division 718 - Tennessee	Division 719 - Tennessee	Division 720 - Tennessee	Division 721 - Tennessee	Division 722 - Tennessee	Division 723 - Tennessee	Division 724 - Tennessee	Division 725 - Tennessee	Division 726 - Tennessee	Division 727 - Tennessee	Division 728 - Tennessee	Division 729 - Tennessee	Division 730 - Tennessee	Division 731 - Tennessee	Division 732 - Tennessee	Division 733 - Tennessee	Division 734 - Tennessee	Division 735 - Tennessee	Division 736 - Tennessee	Division 737 - Tennessee	Division 738 - Tennessee	Division 739 - Tennessee	Division 740 - Tennessee	Division 741 - Tennessee	Division 742 - Tennessee	Division 743 - Tennessee	Division 744 - Tennessee	Division 745 - Tennessee	Division 746 - Tennessee	Division 747 - Tennessee	Division 748 - Tennessee	Division 749 - Tennessee	Division 750 - Tennessee	Division 751 - Tennessee	Division 752 - Tennessee	Division 753 - Tennessee	Division 754 - Tennessee	Division 755 - Tennessee	Division 756 - Tennessee	Division 757 - Tennessee	Division 758 - Tennessee	Division 759 - Tennessee	Division 760 - Tennessee	Division 761 - Tennessee	Division 762 - Tennessee	Division 763 - Tennessee	Division 764 - Tennessee	Division 765 - Tennessee	Division 766 - Tennessee	Division 767 - Tennessee	Division 768 - Tennessee	Division 769 - Tennessee	Division 770 - Tennessee	Division 771 - Tennessee	Division 772 - Tennessee	Division 773 - Tennessee	Division 774 - Tennessee	Division 775 - Tennessee	Division 776 - Tennessee	Division 777 - Tennessee	Division 778 - Tennessee	Division 779 - Tennessee	Division 780 - Tennessee	Division 781 - Tennessee	Division 782 - Tennessee	Division 783 - Tennessee	Division 784 - Tennessee	Division 785 - Tennessee	Division 786 - Tennessee	Division 787 - Tennessee	Division 788 - Tennessee	Division 789 - Tennessee	Division 790 - Tennessee	Division 791 - Tennessee	Division 792 - Tennessee	Division 793 - Tennessee	Division 794 - Tennessee	Division 795 - Tennessee	Division 796 - Tennessee	Division 797 - Tennessee	Division 798 - Tennessee	Division 799 - Tennessee	Division 800 - Tennessee	Division 801 - Tennessee	Division 802 - Tennessee	Division 803 - Tennessee	Division 804 - Tennessee	Division 805 - Tennessee	Division 806 - Tennessee	Division 807 - Tennessee	Division 808 - Tennessee	Division 809 - Tennessee	Division 810 - Tennessee	Division 811 - Tennessee	Division 812 - Tennessee	Division 813 - Tennessee	Division 814 - Tennessee	Division 815 - Tennessee	Division 816 - Tennessee	Division 817 - Tennessee	Division 818 - Tennessee	Division 819 - Tennessee	Division 820 - Tennessee	Division 821 - Tennessee	Division 822 - Tennessee	Division 823 - Tennessee	Division 824 - Tennessee	Division 825 - Tennessee	Division 826 - Tennessee	Division 827 - Tennessee	Division 828 - Tennessee	Division 829 - Tennessee	Division 830 - Tennessee	Division 831 - Tennessee	Division 832 - Tennessee	Division 833 - Tennessee	Division 834 - Tennessee	Division 835 - Tennessee	Division 836 - Tennessee	Division 837 - Tennessee	Division 838 - Tennessee	Division 839 - Tennessee	Division 840 - Tennessee	Division 841 - Tennessee	Division 842 - Tennessee	Division 843 - Tennessee	Division 844 - Tennessee	Division 845 - Tennessee	Division 846 - Tennessee	Division 847 - Tennessee	Division 848 - Tennessee	Division 849 - Tennessee	Division 850 - Tennessee	Division 851 - Tennessee	Division 852 - Tennessee	Division 853 - Tennessee	Division 854 - Tennessee	Division 855 - Tennessee	Division 856 - Tennessee	Division 857 - Tennessee	Division 858 - Tennessee	Division 859 - Tennessee	Division 860 - Tennessee	Division 861 - Tennessee	Division 862 - Tennessee	Division 863 - Tennessee	Division 864 - Tennessee	Division 865 - Tennessee	Division 866 - Tennessee	Division 867 - Tennessee	Division 868 - Tennessee	Division 869 - Tennessee	Division 870 - Tennessee	Division 871 - Tennessee	Division 872 - Tennessee	Division 873 - Tennessee	Division 874 - Tennessee	Division 875 - Tennessee	Division 876 - Tennessee	Division 877 - Tennessee	Division 878 - Tennessee	Division 879 - Tennessee	Division 880 - Tennessee	Division 881 - Tennessee	Division 882 - Tennessee	Division 883 - Tennessee	Division 884 - Tennessee	Division 885 - Tennessee	Division 886 - Tennessee	Division 887 - Tennessee	Division 888 - Tennessee	Division 889 - Tennessee	Division 890 - Tennessee	Division 891 - Tennessee	Division 892 - Tennessee	Division 893 - Tennessee	Division 894 - Tennessee	Division 895 - Tennessee	Division 896 - Tennessee	Division 897 - Tennessee	Division 898 - Tennessee	Division 899 - Tennessee	Division 900 - Tennessee	Division 901 - Tennessee	Division 902 - Tennessee	Division 903 - Tennessee	Division 904 - Tennessee	Division 905 - Tennessee	Division 906 - Tennessee	Division 907 - Tennessee	Division 908 - Tennessee	Division 909 - Tennessee	Division 910 - Tennessee	Division 911 - Tennessee	Division 912 - Tennessee	Division 913 - Tennessee	Division 914 - Tennessee
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## ATTACHMENT A

## Tennessee Distribution System

## Tennessee Distribution System

Line No.	Month	Division 093 -		Division 091 -		Division 002 -		Division 093	Division 091	Division 012	CKV	Division 002	Greenville	
		Tennessee	General Office	Mid-States	General Office	SSU General	SSU Customer							CKV
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Inventories- Plant Materials (Account 1540)														
35	May-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
36	Jun-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
37	Jul-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
38	Aug-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
39	Sep-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
40	Oct-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
41	Nov-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
42	Dec-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
43	Jan-16	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
44	Feb-16	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
45	Mar-16	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
46	Apr-16	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
47	May-16	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
48	Jun-16	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
49	Jul-16	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
50	Average	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
51	Inventories- Gas Stored (Account 1641)													
52	May-15	2,562,319	0	0	0	0	0	2,562,319	0	0	0	0	0	2,562,319
53	Jun-15	4,147,362	0	0	0	0	0	4,147,362	0	0	0	0	0	4,147,362
54	Jul-15	5,741,210	0	0	0	0	0	5,741,210	0	0	0	0	0	5,741,210
55	Aug-15	7,345,961	0	0	0	0	0	7,345,961	0	0	0	0	0	7,345,961
56	Sep-15	8,955,744	0	0	0	0	0	8,955,744	0	0	0	0	0	8,955,744
57	Oct-15	10,563,849	0	0	0	0	0	10,563,849	0	0	0	0	0	10,563,849
58	Nov-15	12,184,115	0	0	0	0	0	12,184,115	0	0	0	0	0	12,184,115
59	Dec-15	11,203,817	0	0	0	0	0	11,203,817	0	0	0	0	0	11,203,817
60	Jan-16	8,539,281	0	0	0	0	0	8,539,281	0	0	0	0	0	8,539,281
61	Feb-16	5,589,687	0	0	0	0	0	5,589,687	0	0	0	0	0	5,589,687
62	Mar-16	2,640,093	0	0	0	0	0	2,640,093	0	0	0	0	0	2,640,093
63	Apr-16	955,853	0	0	0	0	0	955,853	0	0	0	0	0	955,853
64	May-16	2,568,991	0	0	0	0	0	2,568,991	0	0	0	0	0	2,568,991
65	Average	6,384,483	0	0	0	0	0	6,384,483	0	0	0	0	0	6,384,483

## WP 7-1

## Tennessee Distribution System

WP 7-1

Accumulated Deferred FTT (Total Accounts 1900, 2820, 2830) adjusted to remove a non-utility item

## WP 7-1

## Tennessee Distribution System

Customer Advances (Account 7520)

ATTACHMENT A  
to  
Stipulation and Settlement Agreement  
Docket No. 14-00146

WP 7-1

Tennessee Distribution System  
Reallocation of Rate Base Items at Proforma Allocation Factors  
Twelve Months Ended May 31, 2016

Line No.	Month	Division 093 - Tennessee (b)	Division 091 - Mid-States General Office (c)	Division 012 - S&U Customer (d)	CKV (e)	Division 002 - S&U General (f)	Greenville (g)	Division 093 100% (h)	Division 091 40.69% (i)	Division 012 4.41% (j)	CKV 0.84% (k)	Division 002 4.36% (l)	Greenville 1.28% (m)	Total Tennessee (n)
139	<u>Interest on Customer Deposits (Account 2370-26919)</u>													
140	May-15	(50,490)	0	0	0	0	0	(50,490)	0	0	0	0	0	(50,490)
141	Jun-15	(50,505)	0	0	0	0	0	(50,505)	0	0	0	0	0	(50,505)
142	Jul-15	(50,519)	0	0	0	0	0	(50,519)	0	0	0	0	0	(50,519)
143	Aug-15	(50,534)	0	0	0	0	0	(50,534)	0	0	0	0	0	(50,534)
144	Sep-15	(50,549)	0	0	0	0	0	(50,549)	0	0	0	0	0	(50,549)
145	Oct-15	(50,563)	0	0	0	0	0	(50,563)	0	0	0	0	0	(50,563)
146	Nov-15	(50,578)	0	0	0	0	0	(50,578)	0	0	0	0	0	(50,578)
147	Dec-15	(50,593)	0	0	0	0	0	(50,593)	0	0	0	0	0	(50,593)
148	Jan-16	(50,608)	0	0	0	0	0	(50,608)	0	0	0	0	0	(50,608)
149	Feb-16	(50,622)	0	0	0	0	0	(50,622)	0	0	0	0	0	(50,622)
150	Mar-16	(50,637)	0	0	0	0	0	(50,637)	0	0	0	0	0	(50,637)
151	Apr-16	(50,652)	0	0	0	0	0	(50,652)	0	0	0	0	0	(50,652)
152	May-16	(50,667)	0	0	0	0	0	(50,667)	0	0	0	0	0	(50,667)
153	Average	(50,578)	0	0	0	0	0	(50,578)	0	0	0	0	0	(50,578)
154	<u>Net elimination of intercompany leased property</u>													
155	May-15	5,453,240	0	0	0	0	0	5,453,240	0	0	0	0	0	5,453,240
156	Jun-15	5,431,502	0	0	0	0	0	5,431,502	0	0	0	0	0	5,431,502
157	Jul-15	5,409,764	0	0	0	0	0	5,409,764	0	0	0	0	0	5,409,764
158	Aug-15	5,388,026	0	0	0	0	0	5,388,026	0	0	0	0	0	5,388,026
159	Sep-15	5,366,287	0	0	0	0	0	5,366,287	0	0	0	0	0	5,366,287
160	Oct-15	5,344,549	0	0	0	0	0	5,344,549	0	0	0	0	0	5,344,549
161	Nov-15	5,322,811	0	0	0	0	0	5,322,811	0	0	0	0	0	5,322,811
162	Dec-15	5,301,073	0	0	0	0	0	5,301,073	0	0	0	0	0	5,301,073
163	Jan-16	5,279,335	0	0	0	0	0	5,279,335	0	0	0	0	0	5,279,335
164	Feb-16	5,257,596	0	0	0	0	0	5,257,596	0	0	0	0	0	5,257,596
165	Mar-16	5,235,858	0	0	0	0	0	5,235,858	0	0	0	0	0	5,235,858
166	Apr-16	5,214,120	0	0	0	0	0	5,214,120	0	0	0	0	0	5,214,120
167	May-16	5,192,382	0	0	0	0	0	5,192,382	0	0	0	0	0	5,192,382
168	Average	5,322,811	0	0	0	0	0	5,322,811	0	0	0	0	0	5,322,811

ATTACHMENT A  
to  
Stipulation and Settlement Agreement  
Docket No. 14-00146

WP 7-2

**Tennessee Distribution System**  
**Reallocation of Rate Base Items at Proforma Allocation Factors**  
**Twelve Months Ended June 31, 2014**

Line No.	Division 091 - Mid-States General Office				Division 012 - SSU Customer		CKV	Division 002 - SSU General		Greenville	Factors FY13		Division 091		Division 012		CKV	Division 002		Greenville							
	Month	Tennessee	Division 093 - Tennessee	Division 094 - States General Office	(a)	(b)		(c)	(d)		(e)	(f)	(g)	FY14	100%	41.48%		(i)	(j)		(k)	(l)	(m)	(n)	Total Tennessee		
<b>Gas Plant in Service (Account 101)</b>																											
1	Jun-13	\$	401,921,898	\$	4,206,295	\$	138,810,847	\$	12,935,810	\$	166,406,959	\$	9,218,027	\$	401,921,898	\$	1,728,800	\$	6,001,597	\$	196,793	\$	7,591,710	\$	120,642	\$	417,561,440
3	Jul-13	\$	404,683,924	\$	4,206,295	\$	138,822,106	\$	12,949,991	\$	166,475,230	\$	9,218,027	\$	404,683,924	\$	1,728,800	\$	6,002,083	\$	197,009	\$	7,594,825	\$	120,642	\$	420,327,283
5	Aug-13	\$	406,109,303	\$	4,211,622	\$	138,857,212	\$	12,949,991	\$	166,496,381	\$	9,218,027	\$	406,109,303	\$	1,730,990	\$	6,003,601	\$	197,009	\$	7,595,790	\$	120,642	\$	421,757,334
6	Sep-13	\$	410,265,159	\$	4,958,561	\$	140,069,160	\$	12,949,956	\$	165,919,624	\$	9,218,027	\$	410,265,159	\$	2,037,984	\$	6,056,001	\$	197,008	\$	7,569,477	\$	120,642	\$	426,246,271
7	Oct-13	\$	413,114,863	\$	4,958,561	\$	140,161,126	\$	12,949,956	\$	166,993,088	\$	9,218,027	\$	413,114,863	\$	2,056,743	\$	6,114,023	\$	198,119	\$	7,508,480	\$	120,629	\$	429,112,856
8	Nov-13	\$	413,722,800	\$	4,979,948	\$	143,514,638	\$	12,949,956	\$	168,046,548	\$	9,218,027	\$	413,722,800	\$	2,065,614	\$	6,260,308	\$	198,119	\$	7,555,847	\$	120,629	\$	429,923,315
9	Dec-13	\$	415,334,429	\$	4,993,956	\$	143,269,925	\$	12,949,956	\$	168,580,018	\$	9,218,027	\$	415,334,429	\$	2,071,424	\$	6,249,633	\$	198,119	\$	7,579,833	\$	120,629	\$	431,554,066
10	Jan-14	\$	416,883,041	\$	4,993,956	\$	144,283,027	\$	12,949,956	\$	167,576,925	\$	9,218,027	\$	416,883,041	\$	2,071,424	\$	6,293,826	\$	198,119	\$	7,534,731	\$	120,629	\$	433,101,770
11	Feb-14	\$	417,650,685	\$	5,010,663	\$	144,283,027	\$	12,949,956	\$	167,607,080	\$	9,218,027	\$	417,650,685	\$	2,078,354	\$	6,293,826	\$	198,119	\$	7,536,087	\$	120,629	\$	433,877,699
12	Mar-14	\$	426,280,982	\$	4,988,938	\$	144,284,984	\$	12,949,956	\$	167,683,605	\$	9,218,027	\$	426,280,982	\$	2,069,343	\$	6,293,912	\$	198,119	\$	7,539,528	\$	120,629	\$	442,502,511
13	Apr-14	\$	427,676,167	\$	4,988,877	\$	144,290,782	\$	12,949,956	\$	168,874,483	\$	9,218,027	\$	427,676,167	\$	2,069,317	\$	6,294,160	\$	198,119	\$	7,593,073	\$	120,629	\$	443,951,464
14	May-14	\$	429,057,626	\$	4,988,868	\$	144,290,782	\$	12,949,956	\$	168,887,517	\$	9,218,027	\$	429,057,626	\$	2,069,314	\$	6,294,164	\$	198,119	\$	7,593,659	\$	120,629	\$	445,333,511
15	Jun-14	\$	430,566,996	\$	4,988,874	\$	144,291,226	\$	12,949,956	\$	169,263,998	\$	9,218,027	\$	430,566,996	\$	2,069,316	\$	6,294,184	\$	198,119	\$	7,610,587	\$	120,629	\$	446,859,830
16	Average	\$	416,405,221	\$	4,805,801	\$	142,248,364	\$	12,948,873	\$	167,600,881	\$	9,218,027	\$	416,405,221	\$	1,988,263	\$	6,188,563	\$	197,761	\$	7,569,510	\$	120,633	\$	432,469,950
<b>Construction Work in Process (Account 1070)</b>																											
18	Jun-13	\$	13,307,538	\$	1,153,175	\$	2,040,418	\$	-	\$	9,930,935	\$	-	\$	13,307,538	\$	473,959	\$	88,219	\$	-	\$	453,063	\$	-	\$	14,322,778
20	Jul-13	\$	13,051,136	\$	1,191,431	\$	2,052,383	\$	-	\$	8,730,857	\$	0	\$	13,051,136	\$	489,682	\$	88,736	\$	0	\$	398,313	\$	0	\$	14,027,868
21	Aug-13	\$	15,256,455	\$	869,803	\$	2,325,929	\$	0	\$	7,191,934	\$	0	\$	15,256,455	\$	357,492	\$	100,563	\$	0	\$	328,106	\$	0	\$	16,042,616
22	Sep-13	\$	13,865,904	\$	725,359	\$	2,586,861	\$	0	\$	10,857,359	\$	0	\$	13,865,904	\$	298,125	\$	111,845	\$	0	\$	495,327	\$	0	\$	14,771,201
23	Oct-13	\$	12,865,275	\$	509,020	\$	2,451,695	\$	0	\$	12,726,160	\$	0	\$	12,865,275	\$	211,135	\$	106,946	\$	0	\$	572,204	\$	0	\$	13,755,560
24	Nov-13	\$	14,994,028	\$	437,832	\$	(774,033)	\$	0	\$	15,488,481	\$	0	\$	14,994,028	\$	181,607	\$	(33,764)	\$	0	\$	696,406	\$	0	\$	15,838,276
25	Dec-13	\$	15,831,148	\$	46,974	\$	(652,608)	\$	0	\$	10,407,275	\$	0	\$	15,831,148	\$	19,484	\$	(28,468)	\$	0	\$	467,940	\$	0	\$	16,290,105
26	Jan-14	\$	16,161,956	\$	217,327	\$	(465,052)	\$	0	\$	13,525,869	\$	0	\$	16,161,956	\$	90,144	\$	(20,286)	\$	0	\$	608,161	\$	0	\$	16,839,975
27	Feb-14	\$	16,847,162	\$	249,334	\$	10,334	\$	0	\$	14,059,524	\$	0	\$	16,847,162	\$	103,420	\$	451	\$	0	\$	632,156	\$	0	\$	17,583,189
28	Mar-14	\$	8,317,186	\$	(69,617)	\$	162,715	\$	0	\$	21,691,111	\$	0	\$	8,317,186	\$	(28,876)	\$	7,098	\$	0	\$	975,294	\$	0	\$	9,270,701
29	Apr-14	\$	8,513,464	\$	23,233	\$	383,908	\$	0	\$	15,529,175	\$	0	\$	8,513,464	\$	9,637	\$	16,747	\$	0	\$	698,235	\$	0	\$	9,238,083
30	May-14	\$	8,026,968	\$	(47,018)	\$	790,139	\$	0	\$	15,917,292	\$	0	\$	8,026,968	\$	(19,502)	\$	34,467	\$	0	\$	715,686	\$	0	\$	8,757,619
31	Jun-14	\$	7,834,846	\$	(16,064)	\$	1,399,985	\$	0	\$	16,359,036	\$	0	\$	7,834,846	\$	(6,663)	\$	61,069	\$	0	\$	735,548	\$	0	\$	8,624,801
32	Average	\$	12,682,544	\$	406,984	\$	947,129	\$	-	\$	13,262,693	\$	-	\$	12,682,544	\$	167,665	\$	41,048	\$	-	\$	598,188	\$	-	\$	13,489,444

ATTACHMENT A  
to  
Stipulation and Settlement Agreement  
Docket No. 14-00146

WP 7-2

**Tennessee Distribution System  
Reallocation of Rate Base Items at Proforma Allocation Factors  
Twelve Months Ended June 31, 2014**

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	FY14	Division 093 100%	Division 091 41.10%	Division 012 4.32%	CKV 1.52%	Division 002 4.50%	Greenville 1.31%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
34															
35															
36															
37	Jun-13	\$ -	\$ 14,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,119	\$ -	\$ -	\$ -	\$ -	\$ -	6,119
38	Jul-13	-	14,487	0	0	0	0	0	5,954	0	0	0	0	0	5,954
39	Aug-13	-	14,487	0	0	0	0	0	5,954	0	0	0	0	0	5,954
40	Sep-13	-	14,487	0	0	0	0	0	5,954	0	0	0	0	0	5,954
41	Oct-13	-	14,487	0	0	0	0	0	6,009	0	0	0	0	0	6,009
42	Nov-13	-	14,487	0	0	0	0	0	6,009	0	0	0	0	0	6,009
43	Dec-13	-	14,487	0	0	0	0	0	6,009	0	0	0	0	0	6,009
44	Jan-14	-	14,487	0	0	0	0	0	6,009	0	0	0	0	0	6,009
45	Feb-14	-	14,487	0	0	0	0	0	6,009	0	0	0	0	0	6,009
46	Mar-14	-	14,487	0	0	0	0	0	6,009	0	0	0	0	0	6,009
47	Apr-14	-	14,487	0	0	0	0	0	6,009	0	0	0	0	0	6,009
48	May-14	-	14,487	0	0	0	0	0	6,009	0	0	0	0	0	6,009
49	Jun-14	-	14,487	0	0	0	0	0	6,009	0	0	0	0	0	6,009
50	Average	\$ -	\$ 14,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,005	\$ -	\$ -	\$ -	\$ -	\$ -	6,005
51															
52															
53															
54															
55	Jun-13	\$ 3,594,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,594,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,594,943
56	Jul-13	5,403,263	0	0	0	0	0	5,403,263	0	0	0	0	0	0	5,403,263
57	Aug-13	7,049,470	0	0	0	0	0	7,049,470	0	0	0	0	0	0	7,049,470
58	Sep-13	8,732,803	0	0	0	0	0	8,732,803	0	0	0	0	0	0	8,732,803
59	Oct-13	10,288,624	0	0	0	0	0	10,288,624	0	0	0	0	0	0	10,288,624
60	Nov-13	11,728,348	0	0	0	0	0	11,728,348	0	0	0	0	0	0	11,728,348
61	Dec-13	10,451,616	0	0	0	0	0	10,451,616	0	0	0	0	0	0	10,451,616
62	Jan-14	7,668,537	0	0	0	0	0	7,668,537	0	0	0	0	0	0	7,668,537
63	Feb-14	4,806,866	0	0	0	0	0	4,806,866	0	0	0	0	0	0	4,806,866
64	Mar-14	886,189	0	0	0	0	0	886,189	0	0	0	0	0	0	886,189
65	Apr-14	2,838,404	0	0	0	0	0	2,838,404	0	0	0	0	0	0	2,838,404
66	May-14	4,519,761	0	0	0	0	0	4,519,761	0	0	0	0	0	0	4,519,761
67	Jun-14	6,304,505	0	0	0	0	0	6,304,505	0	0	0	0	0	0	6,304,505
68	Average	\$ 6,482,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,482,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,482,564

**Inventories- Gas Stored (Account 1641)**  
*Includes Tennessee stored gas in Division 93 and an allocated portion of Tennessee stored gas in Division 96*

## ATTACHMENT A

## Tennessee Distribution System

## Tennessee Distribution System

## Tennessee Distribution System



## ATTACHMENT A

## Tennessee Distribution System

## Tennessee Distribution System

Line No.	Month	Division 093 - Tennessee		Division 091 - Mid-States General Office		Division 012 - SSU Customer		CKV	Division 002 - SSU General		Greenville	FY14	Division 093 100%	Division 091 41.10%	Division 012 4.32%	CKV 1.52%	Division 002 4.56%	Greenville 1.31%	Total Tennessee									
		(a)	(b)	(c)	(d)	(e)	(f)		(g)	(h)										(i)	(j)	(k)	(l)	(m)	(n)			
104																												
105	Accumulated Depreciation (Account 1080)																											
106																												
107	Jun-13	\$	(171,279,819)	\$	(2,951,876)	\$	(31,062,227)	\$	(2,397,228)	\$	(100,725,046)	\$	(2,431,494)	\$	(171,279,819)	\$	(1,213,230)	\$	(1,343,000)	\$	(36,469)	\$	(4,595,213)	\$	(31,822)	\$	(178,499,553)	
108	Jul-13		(171,837,778)		(2,970,039)		(31,836,311)		(2,432,146)		(101,683,496)		(2,489,413)		(171,837,778)		(1,220,695)		(1,376,468)		(37,000)		(4,638,938)		(32,580)		(179,143,460)	
109	Aug-13		(172,414,467)		(2,988,282)		(32,610,873)		(2,467,064)		(102,630,515)		(2,547,332)		(172,414,467)		(1,228,193)		(1,409,957)		(37,532)		(4,682,143)		(33,338)		(179,805,630)	
110	Sep-13		(172,928,298)		(3,011,389)		(33,515,225)		(2,501,981)		(103,615,653)		(2,605,252)		(172,928,298)		(1,237,690)		(1,449,057)		(38,063)		(4,727,086)		(34,096)		(180,414,291)	
111	Oct-13		(173,291,841)		(3,027,422)		(34,156,358)		(2,536,859)		(104,588,430)		(2,663,172)		(173,291,841)		(1,255,733)		(1,489,948)		(38,811)		(4,702,591)		(34,851)		(180,813,774)	
112	Nov-13		(173,654,885)		(3,043,454)		(34,933,737)		(2,571,737)		(105,559,193)		(2,721,092)		(173,654,885)		(1,262,383)		(1,523,858)		(39,344)		(4,746,239)		(35,609)		(181,262,318)	
113	Dec-13		(174,269,567)		(3,058,151)		(35,284,213)		(2,606,616)		(103,494,759)		(2,779,013)		(174,269,567)		(1,268,479)		(1,539,146)		(39,878)		(4,653,416)		(36,367)		(181,806,854)	
114	Jan-14		(174,907,741)		(3,074,175)		(36,105,800)		(2,640,301)		(104,413,247)		(2,836,442)		(174,907,741)		(1,275,125)		(1,574,985)		(40,393)		(4,694,714)		(37,118)		(182,530,077)	
115	Feb-14		(175,346,647)		(3,090,305)		(36,871,233)		(2,673,987)		(105,384,036)		(2,893,871)		(175,346,647)		(1,281,816)		(1,608,374)		(40,909)		(4,738,363)		(37,870)		(183,053,979)	
116	Mar-14		(174,218,678)		(3,084,303)		(37,636,678)		(2,707,673)		(106,351,586)		(2,951,300)		(174,218,678)		(1,279,326)		(1,641,764)		(41,424)		(4,781,867)		(38,621)		(182,001,681)	
117	Apr-14		(174,928,413)		(3,100,434)		(38,402,150)		(2,741,359)		(107,323,149)		(3,008,729)		(174,928,413)		(1,286,017)		(1,675,155)		(41,939)		(4,825,551)		(39,373)		(182,796,449)	
118	May-14		(174,825,083)		(3,120,795)		(39,140,899)		(2,774,488)		(108,418,350)		(3,065,477)		(174,825,083)		(1,294,463)		(1,707,380)		(42,446)		(4,874,795)		(40,115)		(182,784,282)	
119	Jun-14		(175,156,355)		(3,141,156)		(39,879,651)		(2,807,618)		(109,384,796)		(3,122,226)		(175,156,355)		(1,302,908)		(1,739,606)		(42,953)		(4,918,249)		(40,858)		(183,200,929)	
120	Average	\$	(173,773,813)	\$	(3,050,906)	\$	(35,495,037)	\$	(2,604,543)	\$	(104,890,174)	\$	(2,778,062)	\$	(173,773,813)	\$	(1,262,005)	\$	(1,544,515)	\$	(39,782)	\$	(4,736,859)	\$	(36,355)	\$	(181,393,329)	
121																												
122																												
123	Customers Advances (Account 2520)																											
124																												
125	Jun-13	\$	(72,538)		0		0	0	0	0	0	0	0	\$	(72,538)		0	0	0	0	0	0	0	0	0	\$	(72,538)	
126	Jul-13	\$	(72,538)		0		0	0	0	0	0	0	0		(72,538)		0	0	0	0	0	0	0	0	0		(72,538)	
127	Aug-13	\$	(72,538)		0		0	0	0	0	0	0	0		(72,538)		0	0	0	0	0	0	0	0	0		(72,538)	
128	Sep-13	\$	(73,888)		0		0	0	0	0	0	0	0		(73,888)		0	0	0	0	0	0	0	0	0		(73,888)	
129	Oct-13	\$	(73,888)		0		0	0	0	0	0	0	0		(73,888)		0	0	0	0	0	0	0	0	0		(73,888)	
130	Nov-13	\$	(73,888)		0		0	0	0	0	0	0	0		(73,888)		0	0	0	0	0	0	0	0	0		(73,888)	
131	Dec-13	\$	(73,888)		0		0	0	0	0	0	0	0		(73,888)		0	0	0	0	0	0	0	0	0		(73,888)	
132	Jan-14	\$	(73,888)		0		0	0	0	0	0	0	0		(73,888)		0	0	0	0	0	0	0	0	0		(73,888)	
133	Feb-14	\$	(73,888)		0		0	0	0	0	0	0	0		(73,888)		0	0	0	0	0	0	0	0	0		(73,888)	
134	Mar-14	\$	(75,078)		0		0	0	0	0	0	0	0		(75,078)		0	0	0	0	0	0	0	0	0		(75,078)	
135	Apr-14	\$	(75,078)		0		0	0	0	0	0	0	0		(75,078)		0	0	0	0	0	0	0	0	0		(75,078)	
136	May-14	\$	(75,078)		0		0	0	0	0	0	0	0		(75,078)		0	0	0	0	0	0	0	0	0		(75,078)	
137	Jun-14	\$	(75,078)		0		0	0	0	0	0	0	0		(75,078)		0	0	0	0	0	0	0	0	0		(75,078)	
138	Average	\$	(73,942)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(73,942)	\$	-	\$	-	\$	-	\$	-	\$	-	\$		(73,942)

ATTACHMENT A  
to  
Stipulation and Settlement Agreement  
Docket No. 14-00146

WP 7-2

**Tennessee Distribution System  
Reallocation of Rate Base Items at Proforma Allocation Factors  
Twelve Months Ended June 31, 2014**

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	Factors FY13	Division 093 100%	Division 091 41.10%	Division 012 4.32%	CKV 1.52%	Division 002 4.56%	Greenville 1.31%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)	(i)	(j)	(k)	(l)	(m)	(n)
139															
140	<b>Interest on Customer Deposits (Account 2370-26919)</b>														
141															
142	Jun-13	\$ (32,937)	12,646	0	0	0	0	\$	(32,937)	5,198	0	0	0	0	(27,739)
143	Jul-13	(43,807)	12,646	0	0	0	0		(43,807)	5,197	0	0	0	0	(38,610)
144	Aug-13	(54,559)	12,646	0	0	0	0		(54,559)	5,197	0	0	0	0	(49,362)
145	Sep-13	(73,804)	0	0	0	0	0		(73,804)	0	0	0	0	0	(73,804)
146	Oct-13	(81,802)	0	0	0	0	0		(81,802)	0	0	0	0	0	(81,802)
147	Nov-13	(89,866)	0	0	0	0	0		(89,866)	0	0	0	0	0	(89,866)
148	Dec-13	(98,712)	0	0	0	0	0		(98,712)	0	0	0	0	0	(98,712)
149	Jan-14	(107,835)	0	0	0	0	0		(107,835)	0	0	0	0	0	(107,835)
150	Feb-14	(2,455)	0	0	0	0	0		(2,455)	0	0	0	0	0	(2,455)
151	Mar-14	(17,056)	0	0	0	0	0		(17,056)	0	0	0	0	0	(17,056)
152	Apr-14	(40,547)	0	0	0	0	0		(40,547)	0	0	0	0	0	(40,547)
153	May-14	(61,671)	0	0	0	0	0		(61,671)	0	0	0	0	0	(61,671)
154	Jun-14	(50,328)	0	0	0	0	0		(50,328)	0	0	0	0	0	(50,328)
155	Average	\$ (58,106)	\$ 2,918	\$ -	\$ -	\$ -	\$ -	\$	(58,106)	\$ 1,199	\$ -	\$ -	\$ -	\$ -	\$ (56,907)
156															
157															
158	<b>Net elimination of intercompany leased property</b>														
159															
160	Jun-13	5,951,905	0	0	0	0	0		5,951,905	0	0	0	0	0	5,951,905
161	Jul-13	5,930,298	0	0	0	0	0		5,930,298	0	0	0	0	0	5,930,298
162	Aug-13	5,908,691	0	0	0	0	0		5,908,691	0	0	0	0	0	5,908,691
163	Sep-13	5,887,084	0	0	0	0	0		5,887,084	0	0	0	0	0	5,887,084
164	Oct-13	5,865,478	0	0	0	0	0		5,865,478	0	0	0	0	0	5,865,478
165	Nov-13	5,843,871	0	0	0	0	0		5,843,871	0	0	0	0	0	5,843,871
166	Dec-13	5,822,264	0	0	0	0	0		5,822,264	0	0	0	0	0	5,822,264
167	Jan-14	5,800,657	0	0	0	0	0		5,800,657	0	0	0	0	0	5,800,657
168	Feb-14	5,779,051	0	0	0	0	0		5,779,051	0	0	0	0	0	5,779,051
169	Mar-14	5,757,444	0	0	0	0	0		5,757,444	0	0	0	0	0	5,757,444
170	Apr-14	5,735,837	0	0	0	0	0		5,735,837	0	0	0	0	0	5,735,837
171	May-14	5,714,099	0	0	0	0	0		5,714,099	0	0	0	0	0	5,714,099
172	Jun-14	5,692,361	0	0	0	0	0		5,692,361	0	0	0	0	0	5,692,361
173	Average	\$ 5,822,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$	5,822,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,822,234

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WP 7-3

**Tennessee Distribution System  
Pension Regulated Asset  
Twelve Months Ended May 31, 2016**

Line No.				
1	Annual benchmark per Docket 12-00064	2,086,819		
2	Quarterly benchmark	521,705		
3				
4		Contribution	Benchmark	Difference
5	Quarter ended 3/31/13	521,705	521,705	-
6	Quarter ended 6/30/13	641,911	521,705	120,206
7	Quarter ended 9/30/13	1,038,413	521,705	516,708
8	Quarter ended 12/31/13	417,671	521,705	(104,034)
9	Quarter ended 3/30/14	390,181	521,705	(131,524)
10	Quarter ended 6/30/14	1,418,839	521,705	897,134
11		\$ 4,428,719	\$ 3,130,229	\$ 1,298,490
12				
13	Monthly Amortization			
14	2 years amortization			\$ 54,104
15				
16		Amortization Expense	Regulated Asset Balance	
17	May-15	-	1,298,490	
18	Jun-15	54,104	1,244,386	
19	Jul-15	54,104	1,190,283	
20	Aug-15	54,104	1,136,179	
21	Sep-15	54,104	1,082,075	
22	Oct-15	54,104	1,027,971	
23	Nov-15	54,104	973,868	
24	Dec-15	54,104	919,764	
25	Jan-16	54,104	865,660	
26	Feb-16	54,104	811,556	
27	Mar-16	54,104	757,453	
28	Apr-16	54,104	703,349	
29	May-16	54,104	649,245	
30	Annual Amortization	\$ 649,245	\$ 973,868	13 month average

**Tennessee Distribution System  
Accumulated Deferred Income Tax  
Shared Services Division 002  
Twelve Months Ended May 31, 2016**

Line No.	Month	Total SSU 002	Non-regulated NOL[1]	Regulated Utility NOL	Other ADIT	SSU Utility ADIT
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jun-13	154,128,596	(200,975,728)	352,057,428	3,046,896	355,104,324
2	Jul-13	145,919,884	(200,975,728)	352,057,428	(5,161,816)	346,895,612
3	Aug-13	136,438,570	(200,347,089)	346,167,066	(9,381,406)	336,785,660
4	Sep-13	195,885,794	(204,470,954)	389,816,215	10,540,533	400,356,748
5	Oct-13	198,083,808	(204,470,954)	389,816,215	12,738,547	402,554,762
6	Nov-13	191,672,347	(204,470,954)	389,816,215	6,327,086	396,143,301
7	Dec-13	179,196,615	(207,097,743)	395,636,604	(9,342,246)	386,294,358
8	Jan-14	190,904,433	(207,097,743)	395,636,604	2,365,572	398,002,176
9	Feb-14	192,792,834	(207,097,743)	395,636,604	4,253,973	399,890,577
10	Mar-14	162,357,534	(219,167,600)	377,175,208	4,349,926	381,525,134
11	Apr-14	167,252,026	(219,167,600)	377,175,208	9,244,418	386,419,626
12	May-14	175,999,196	(219,167,600)	377,175,208	17,991,588	395,166,796
13	Jun-14	205,011,038	(219,884,627)	405,828,177	19,067,488	424,895,665
14	Jul-14	208,298,312	(219,884,627)	405,828,177	22,354,762	428,182,939
15	Aug-14	224,949,437	(219,079,036)	405,022,586	39,005,887	444,028,473
16	Sep-14	267,982,820	(217,201,876)	444,334,650	40,850,046	485,184,696
17	Oct-14	267,680,686	(217,201,876)	444,334,650	40,547,912	484,882,562
18	Nov-14	267,653,966	(217,201,876)	444,334,650	40,521,192	484,855,842
19	Dec-14	267,755,046	(217,201,876)	444,334,650	40,622,272	484,956,922
20	Jan-15	267,853,720	(217,201,876)	444,334,650	40,720,946	485,055,596
21	Feb-15	267,941,546	(217,201,876)	444,334,650	40,808,772	485,143,422
22	Mar-15	268,055,296	(217,201,876)	444,334,650	40,922,522	485,257,172
23	Apr-15	268,165,195	(217,201,876)	444,334,650	41,032,421	485,367,071
24	May-15	268,282,707	(217,201,876)	444,334,650	41,149,933	485,484,583
25	Jun-15	268,393,911	(217,201,876)	444,334,650	41,261,137	485,595,787
26	Jul-15	268,510,679	(217,201,876)	444,334,650	41,377,905	485,712,555
27	Aug-15	268,629,279	(217,201,876)	444,334,650	41,496,505	485,831,155
28	Sep-15	268,738,638	(217,201,876)	444,334,650	41,605,864	485,940,514
29	Oct-15	268,755,850	(217,201,876)	444,334,650	41,623,076	485,957,726
30	Nov-15	268,758,952	(217,201,876)	444,334,650	41,626,178	485,960,828
31	Dec-15	268,782,290	(217,201,876)	444,334,650	41,649,516	485,984,166
32	Jan-16	268,805,288	(217,201,876)	444,334,650	41,672,514	486,007,164
33	Feb-16	268,826,621	(217,201,876)	444,334,650	41,693,847	486,028,497
34	Mar-16	268,852,078	(217,201,876)	444,334,650	41,719,304	486,053,954
35	Apr-16	268,876,959	(217,201,876)	444,334,650	41,744,185	486,078,835
36	May-16	268,903,069	(217,201,876)	444,334,650	41,770,295	486,104,945

[1] FD - NOL Credit Carryforward - Non Reg

**Atmos Energy Corporation-Tennessee**  
**Cash Working Capital Lead/Lag Analysis**  
**For Forward Looking Attrition Year Twelve Months Ended May 31, 2016**

Line No.		Base Period	Attrition Year
1	Revenue Lag	37.50	37.50
2			
3	Expense Lag	35.19	35.65
4			
5	Net Lag	2.31	1.85
6			
7	Daily Cost of Service	413,499	419,234
8			
9	Cash Working Capital	955,030	777,582

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WP 7-6

**Atmos Energy Corporation-Tennessee**  
**Cash Working Capital Lead/Lag Analysis**  
**For Forward Looking Attrition Year Twelve Months Ended May 31, 2016**

Line No.	Description	Attrition Year Expenses	Expense Lag	CWC Requirement (b) x (c)
	(a)	(b)	(c)	(d)
1	Gas Supply Expense			
2	Purchased Gas	87,478,439	39.33	3,440,527,025
3				
4	Operation and Maintenance Expense			
5	O&M, Labor	7,915,572	14.07	111,372,097
6	O&M, Non-Labor	11,179,961	29.40	328,690,855
7	Total O&M Expense	19,095,533		440,062,953
8				
9				
10	Taxes Other Than Income			
11	Ad Valorem	3,801,021	241.50	917,946,572
12	State Gross Receipts Tax	1,241,962	(151.50)	(188,157,243)
13	Payroll Taxes	272,080	16.55	4,501,739
14	Franchise Tax	622,004	37.50	23,325,152
15	TRA Inspection Fee	530,084	272.50	144,447,966
16	DOT	-	59.00	-
17				
18	Allocated Taxes-Shared Services			
19	Ad Valorem	16% 49,974	241.50	12,068,736
20	Payroll Taxes	84% 255,485	16.55	4,227,167
21				
22	Allocated Taxes-Business Unit			
23	Ad Valorem	46% 48,815	241.50	11,788,913
24	Payroll Taxes	54% 57,959	16.55	958,965
25	Total Taxes Other Than Income	6,879,384		931,107,967
26				
27	Federal Income Tax	6,916,490		
28	Current Taxes	1,653,147	37.50	61,993,000
29	Deferred Taxes	5,263,343	-	-
30				
31	State Excise Tax	1,373,787		
32	Current Taxes	328,356	37.50	12,313,356
33	Deferred Taxes	1,045,431	-	-
34				
35	Depreciation	12,353,190	-	-
36				
37	Interest on Customer Deposits	118,049	182.50	21,543,913
38				
39	Interest Expense - LTD	6,124,569	91.25	558,866,960
40				
41	Interest Expense - STD	123,979	24.05	2,981,533
42				
43	Return on Equity	12,976,386	-	-
44				
45				
46	TOTAL	153,439,806	35.65	5,469,396,707
47				
48	Daily Cost of Service	419,234		
49				
50				

ATTACHMENT A  
to  
Stipulation and Settlement Agreement  
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WP 7-7

**Atmos Energy Corporation-Tennessee  
Cash Working Capital Lead/Lag Analysis  
For Historic Base Period June 30, 2014**

Line No.	Description	Historic Base Period	Expense Lag	CWC Requirement (b) x (c)
	(a)	(b)	(c)	(d)
1	Gas Supply Expense			
2	Purchased Gas	87,478,439	39.33	3,440,527,025
3				
4	Operation and Maintenance Expense			
5	O&M, Labor	7,652,390	14.07	107,669,132
6	O&M, Non-Labor	12,983,103	29.40	381,703,215
7	Total O&M Expense	20,635,493		489,372,347
8				
9				
10	Taxes Other Than Income			
11	Ad Valorem	3,498,394	241.50	844,862,151
12	State Gross Receipts Tax	1,084,335	(151.50)	(164,276,753)
13	Payroll Taxes	257,296	16.55	4,257,132
14	Franchise Tax	618,254	37.50	23,184,527
15	TRA Inspection Fee	425,046	272.50	115,825,068
16	DOT	19,392	59.00	1,144,149
17				
18	Allocated Taxes-Shared Services			
19	Ad Valorem 0%	-	241.50	-
20	Payroll Taxes 100%	247,649	16.55	4,097,523
21				
22	Allocated Taxes-Business Unit			
23	Ad Valorem 10%	6,231	241.50	1,504,740
24	Payroll Taxes 90%	55,697	16.55	921,546
25	Total Taxes Other Than Income	6,212,295		831,520,083
26				
27	Federal Income Tax	6,399,584		
28	Current Taxes	-	37.50	-
29	Deferred Taxes	6,399,584	-	-
30				
31	State Excise Tax	1,271,117		
32	Current Taxes	-	37.50	-
33	Deferred Taxes	1,271,117	-	-
34				
35	Depreciation	10,700,686	-	-
36				
37	Interest on Customer Deposits	110,242	182.50	20,119,207
38				
39	Interest Expense - LTD	5,773,529	91.25	526,834,513
40				
41	Interest Expense - STD	116,873	24.05	2,810,641
42				
43	Return on Equity	12,228,825	-	-
44				
45				
46	TOTAL	150,927,084	35.19	5,311,183,817
47				
48	Daily Cost of Service	413,499		
49				
50				

**Tennessee Distribution System  
Computation of State Excise & Income Taxes  
Twelve Months Ended May 31, 2016**

Line No.	Description	Tax Rate	Base Period (1)	Attrition Year	Change
	(a)	(b)	(c)	(d)	
2					
3	Required Return		\$ 18,068,574	\$ 19,167,175	\$ 1,098,601
1	Current Return		\$ 17,842,299	\$ 18,731,838	\$ 889,539
4					
5	Pre-Tax Deficiency from Current Return		226,275	435,337	209,062
6	Tax Expansion Factor		1.6343	1.6343	
7	After-Tax Deficiency from Current Return		369,801	711,471	341,670
8					
9	Tax Liability Increase / Decrease (Ln 7 - Ln 3)		143,526	276,134	132,608
10	Current Tax Liability		\$ 7,669,966	\$ 8,014,143	\$ 344,177
11					
12	Income Tax Liability		\$ 7,813,493	\$ 8,290,277	\$ 476,784
13					
14	Less: ITC Amortization		735		(735)
15					
16	Total Income Tax Liability		7,812,758	8,290,277	477,519



**Tennessee Distribution System  
Amortization of UCG Deferred Utility ITC  
Twelve Months Ended May 31, 2016**

Line No.	Description	Amortization	Allocation Factor [1]	Tennessee Allocation
	(a)	(b)	(c)	(d)
1	Fiscal year ended September 30, 2011	50,990		
2	Fiscal year ended September 30, 2012	12,229		
3	Fiscal year ended September 30, 2013	5,820		
4	Fiscal year ended September 30, 2014	-		
5				
6	Base Period ended June 30, 2014	1,455	50%	735
7				
8	Attrition Year ended May 31, 2016	-	50%	-
9				
10	[1] Division 091 - Mid-States General Office allocation factor excluding Kentucky			

**Tennessee Distribution System  
Revenue Conversion Factor  
Twelve Months Ended May 31, 2016**

<u>Line No.</u>		Attrition Year	
		<u>Amount</u>	<u>Balance</u>
1	Operating Revenues		1.000000
2			
3	Add: Forfeited Discounts	0.010971	<u>0.010971</u>
4			
5	Balance		1.010971
6			
7	Uncollectible Ratio	0.004117	<u>0.004162</u>
8			
9	Balance		1.006809
10			
11	State Excise Tax	0.065000	<u>0.065443</u>
12			
13	Balance		0.941366
14			
15	Federal Income Tax	0.350000	<u>0.329478</u>
16			
17	Balance		0.611888
18			
19	Revenue Conversion Factor (Line 1/Line 9)		1.634300

Schedule 9

**Tennessee Distribution System  
Overall Cost of Capital  
Twelve Months Ended May 31, 2016**

Line No.	Description (a)	Percent (b)	Cost Rate (c)	Overall Cost of Capital (d)
1	Long Term Debt Capital	41.86%	5.90%	2.47%
2	Short Term Debt	5.01%	1.07%	0.05%
3	Equity Capital	53.13%	9.80%	5.21%
4				
5	Total Capital	100.0%		7.73%

**Tennessee Distribution System  
Cost of Capital  
Twelve Months Ended May 31, 2016**

<b>Line No.</b>	<b>Description</b>	<b><u>June 30, 2014</u></b>	
		<b>\$</b>	<b>%</b>
	(a)	(b)	(c)
1	LT Debt	\$ 2,455,907,240	41.86%
2	ST Debt	293,738,170	5.01%
3	Equity	3,116,684,772	53.13%
4			
5	Total Capital	<u>\$ 5,866,330,182</u>	<u>100.00%</u>

## WP 9-2

Interest on CP or Interest on Draws on Credit Facility	Commitment Fees on Credit Facility	Bank Fees on AEC Credit Facility With RBS
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Detail of Colm (f) Consolidated Int Exp & Fees				30121
Int Exp	Commit fees	Utility	Bank Admin	
32,902	125,362			63,438
46,614	125,362			63,447
61,157	121,318			63,514
155,714	125,362			63,503
172,342	121,318			63,503
167,753	125,362			63,503
147,368	124,703			63,503
81,699	94,758			63,503
3,828	104,911			63,503
-	101,527			63,503
-	104,911			63,503
233	101,527			63,503
869,609.51	1,376,421.24			761,922.52
per STD rpts:	3,007.953			

**ATTACHMENT A**  
to  
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WP 9-3

**Tennessee Distribution System**  
**Cost of Capital- Long Term Debt Rate**  
**Twelve Months Ended May 31, 2016**

Line No.	Debt Series (a)	Issued (b)	Outstanding 6/30/2013 (c)	Outstanding 7/31/2013 (d)	Outstanding 8/31/2013 (e)	Outstanding 9/30/2013 (f)	Outstanding 10/31/2013 (g)	Outstanding 11/30/2013 (h)	Outstanding 12/31/2013 (i)	Outstanding 1/31/2014 (j)	Outstanding 2/28/2014 (k)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	-	-	-	-	-	-	-	-	-
2	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (crt 2012)	11/01/87	-	-	-	-	-	-	-	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	-	-	-	-	-	-	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	-	-	-	-	-	-	-	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	-	-	-	-	-	-	-	-
8	6.07% MTN A1 due Dec 2025	12/15/95	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
9	(1) 4.125% Sr Note due 10/15/2044	10/15/2014	-	-	-	-	-	-	-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
11	6.35% Sr Note due 6/15/2017	6/20/07	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
13	8.50% Sr Note due 3/15/2019	03/23/09	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000
14	4.15% Sr Note due 1/15/2043	01/15/13	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
15	Debt Issuance Cost - Amort is pending new debt issue	01/2014	-	-	-	-	-	-	-	-	-
16	Debt Issuance Cost - Amort is pending new debt issue	06/2014	-	-	-	-	-	-	-	-	-
17	March 2019 - Swap Position	03/2019	-	-	-	-	-	-	-	-	-
18	Subtotal - Utility Long-Term Debt		\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000
19											
20	Amos Leasing, Inc.		-	-	-	-	-	-	-	-	-
21	Industrial Develop Revenue Bond 07/13	1991	-	-	-	-	-	-	-	-	-
22	<b>Total Long-Term Debt</b>		\$ 4,407,210	\$ 4,381,006	\$ 4,354,801	\$ 4,328,597	\$ 4,302,393	\$ 4,276,189	\$ 4,249,985	\$ 4,223,781	\$ 4,197,576
23	Less Unamortized Debt Discount										
24	Annualized Amortization of T-Lock Settlement, Debt Exp. & Debt Discl.										
25	Effective Avg Cost of Capital										
26											

Note  
1. Notes issued in October of 2014 represents the refinancing of the 4.95% 500M Sr Note due October 2014.

ATTACHMENT A  
to  
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WP 9-3

**Tennessee Distribution System**  
**Cost of Capital- Long Term Debt Rate**  
**Twelve Months Ended May 31, 2016**

Line No.	Debt Series (a)	Issued (b)	Outstanding 5/31/2014 (c)	Outstanding 9/31/2014 (d)	Outstanding 6/30/2014 (e)	End Int Rate (f)	Annual Int at June 30, 2014 (g)	Annual Int at June 30, 2014 (h)	Annualized 4270 Amort for T-Block (w)	Annualized 4280-81 Amort Debt Exp & Dst (x)	Exp 1810 Penalty 1890 Dst 2260 1/10/1900 (y)
1	9.40% First Mortgage Bond I due May 2021/RET 2005	04/01/91	-	-	-	9.40%	0	0	0	560,397	3,829,383
2	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	150,000,000	150,000,000	6.75%	10,125,000	10,125,000	0	99,938	1,403,776
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	5.13%	0	0	0	0	0
4	10.43% First Mortgage Bond P due 2017 (cvt 2012)	11/01/87	-	-	-	10.43%	0	0	0	33,837	112,789
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	-	-	9.75%	0	0	0	337,581	1,969,221
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	-	-	-	9.32%	0	0	0	362,746	2,508,996
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	-	-	8.77%	0	0	0	368,719	2,888,300
8	6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	10,000,000	10,000,000	6.67%	667,000	667,000	0	7,790	90,137
9	(1) 4.125% Sr Note due 10/15/2044	10/15/2014	-	-	-	4.125%	20,625,000	20,625,000	(445,478)	210,035	6,880,601
10	5.95% Sr Note due 10/15/2034	10/22/94	200,000,000	200,000,000	200,000,000	5.95%	11,900,000	11,900,000	(7,047)	115,724	2,349,669
11	6.35% Sr Note due 6/15/2017	6/20/07	250,000,000	250,000,000	250,000,000	6.35%	15,875,000	15,875,000	(474,980)	307,042	921,125
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	5.50%	22,000,000	22,000,000	(669,302)	186,860	5,025,637
13	8.40% Sr Note due 3/15/2019	03/23/09	450,000,000	450,000,000	450,000,000	8.50%	38,250,000	38,250,000	(77,734)	1,161,169	5,515,555
14	4.15% Sr Note due 1/15/2043	01/15/13	500,000,000	500,000,000	500,000,000	4.15%	20,750,000	20,750,000	2,220,857	378,080	10,789,734
15	Debt Issuance Cost - Amort is pending new debt issue	10/20/14	-	-	-	-	0	0	0	0	82,170
16	Debt Issuance Cost - Amort is pending new debt issue	06/20/17	-	-	-	-	0	0	0	0	41,580
17	March 2019 - Swap Position	03/2019	-	-	-	-	0	0	0	0	0
18	Subtotal -- Utility Long-Term Debt		\$ 1,960,000,000	\$ 1,960,000,000	\$ 2,460,000,000		\$ 140,192,000	\$ 140,192,000	\$ 546,316	\$ 4,129,918	\$ 43,912,672
19											
20	Almos Leasing, Inc.		-	-	-						
21	Industrial Develop Revenue Bond 07/13	1991	-	-	-	7.90%	-	-	0	0	0
22	<b>Total Long-Term Debt</b>		\$ 1,960,000,000	\$ 1,960,000,000	\$ 2,460,000,000		\$ 140,192,000	\$ 140,192,000	\$ 546,316	\$ 4,129,918	\$ 43,912,672
23	Less Unamortized Debt Discount		\$ 4,171,372	\$ 4,145,168	\$ 4,092,760		\$ 4,676,234	\$ 4,676,234			
24	Annualized Amortization of T-Block Settlement, Debt Exp. & Debt Dst.						\$ 144,868,734	\$ 144,868,734			
25											
26	Effective Avg Cost of Consol Debt						<b>5.90%</b> end of period				

Note  
1. Notes issued in October of 2014 represents the refinancing of the 4.95% \$60M Sr Note due

ATTACHMENT A  
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Schedule 10

**Tennessee Distribution System  
Rate of Return  
Twelve Months Ended May 31, 2016**

Line No.	Description (a)	Reference (b)	Historic Base Period (1) (c)	Change (d)	Attrition Year (e)	Rate-making Adjustments (f)	Current Rate of Return (g)
1	Total Revenues	Sch. 2	\$ 150,583,201	\$ 2,021,155	\$ 152,604,356	\$ -	\$ 152,604,356
2							
3	Gas Cost	Sch. 3	87,478,439	-	87,478,439	-	87,478,439
4							
5	Operation & Maintenance Expense	Sch. 4	20,635,493	(1,539,960)	19,095,533	-	19,095,533
6							
7	Taxes Other Than Income Taxes	Sch. 5	6,212,295	667,089	6,879,384	-	6,879,384
8							
9	Depreciation & Amortization Expense	Sch. 6	10,700,686	1,003,258	11,703,945	649,245	12,353,190
10							
11	Federal Income and State Excise Tax	Wp 10-1	7,669,966	652,192	8,322,159	(308,016)	8,014,143
12							
13	Interest on Customer Deposits	Wp 1-1	110,242	7,807	118,049	-	118,049
14							
15	AFUDC Interest credit	Wp 1-2	(66,220)	-	(66,220)	-	(66,220)
16							
17	Return on Rate Base		\$ 17,842,299	\$ 1,230,769	\$ 19,073,068	\$ (341,229)	\$ 18,731,838
18							
19	Total Rate Base	Sch. 7	\$ 233,746,110	\$ 8,889,355	\$ 242,635,465	\$ 5,322,811	\$ 247,958,276
20							
21	Rate of Return on Rate Base		7.63%		7.86%		7.55%
22							
23	Interest Expense	Sch. 8	5,890,402	224,012	6,114,414	134,135	6,248,549
24							
25							
26	Return on Equity		\$ 11,951,897		\$ 12,958,654		\$ 12,483,290
27							
28	Rate of Return on Equity		9.62%		10.05%		9.48%
29							
30	Note:						
31	1. Twelve months ended June 30, 2014						



**Tennessee Distribution System**  
**Computation of State Excise and Federal Income Taxes for Sch 10**  
**Twelve Months Ended May 31, 2016**

Lin e	Description (a)	Tax Rate (b)	Historic Base Period (1) (c)	Projected Amount (d)	Adjusted Amount (e)
1	Net Operating Income Before Income Tax		\$ 25,446,046	\$ 27,329,007	\$ 26,679,761
2					
3	Interest Deduction		5,890,402	6,114,414	6,248,549
4					
5	Equity Portion of Return		\$ 19,555,644	\$ 21,214,593	\$ 20,431,213
6					
7	Application of Tax Rate to Equity Return - Tennessee	6.5%	1,271,117	1,378,949	1,328,029
8					
9	Application of Tax Rate to Equity Return - Federal	35%	6,399,584	6,942,475	6,686,114
10					
11	Income Tax Expense		\$ 7,670,701	\$ 8,321,424	\$ 8,014,143
12					
13	Less: ITC Amortization		735	(735)	-
14					
15	Total Income Tax Liability		\$ 7,669,966	\$ 8,322,159	\$ 8,014,143
16					

17 Note:

18 1. Twelve months ended June 30, 2014

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Schedule 11-1

**Tennessee Distribution System  
Proof of Revenues and Calculation of Rates  
Historic Base Period Margin at Present Rates  
Actual Twelve Months Ended June 30, 2014**

Line No.	Description	12 Mths Ended Jun 14		Rates effective Jun 14		12 mths Jun14		Weather		12 mths Jun14		12 mths Jun14		12 mths Jun14	
		Base Count	Volumes Mcf	Monthly Customer chg	Commodity Charge/Mcf	Margin at Jun14 rates	Adjustment Volumes Mcf	WNA Adjusted Volumes Mcf	Weather adj Margin at Jun14 rates	WNA \$ Adj at Jun14 rates					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)					
1	RESIDENTIAL														
2	210 Residential Gas Service (Summer)	584,867	835,236	\$13.85	\$1.227	9,125,242		835,236	9,125,242	\$0					
3	210 Residential Gas Service (Winter) (weather sensitive)	826,242	7,536,096	16.85	\$1.227	23,168,967	(657,216)	6,878,880	22,362,563	(\$808,404)					
4	210 Residential Gas Service Senior Citizen (Summer)	714	521	0.00	\$1.227	640		521	640	\$0					
5	210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)	1,027	8,779	0.00	\$1.227	10,772		8,779	10,772	\$0					
6	211 Residential/Sm. Commercial/Industrial Heating & Cooling	12	278	13.85	\$0.719	366	(38)	239	338	(\$27)					
7	Total Residential	1,412,862	8,380,910			32,305,987	(657,254)	7,723,655	31,499,555	(808,432)					
8															
9	COMMERCIAL														
10	211 Residential/Sm. Commercial/Industrial Heating & Cooling	12	209	13.85	0.719	316		209	316	\$0					
11	220 Commercial Gas Service (weather sensitive)	190,262	5,429,449	35.00	2.332	19,320,644	(296,219)	5,133,229	18,629,860	(690,784)					
12	230 Large Commercial Gas Service (weather sensitive)	15	31,415	375.00	2.036	69,586	(1,714)	29,701	66,097	(\$3,490)					
13	250 Commercial Interruptible Gas Service			425.00		0		0	0						
14	Block 1 Volumes				1.141	0		0	0						
15	Block 2 Volumes				0.755	0		0	0						
16	Block 3 Volumes				0.349	0		0	0						
17	293 Large Tonnage Air Conditioning Gas Service	12		35.00		420		0	420						
18	Block 1 Volumes		14,318		1.141	16,337		14,318	16,337						
19	Block 2 Volumes		2,111		0.755	1,594		2,111	1,594						
20	Block 3 Volumes		0		0.349	0		0	0						
21	Total Commercial	190,301	5,477,502			19,408,897	(297,633)	5,179,568	18,714,624	(694,273)					
22															
23	INDUSTRIAL														
24	220 Industrial Gas Service (weather sensitive)	3,863	572,879	35.00	2.332	1,471,158	(31,255)	541,624	1,398,272	(72,887)					
25	230 Large Industrial Gas Service	108	290,206	375.00	2.036	631,360		290,206	631,360						
26	240 DEMAND/COMM GS	0		425.00		0		0	0						
27	Block 1 Volumes		0		1.141	0		0	0						
28	Block 2 Volumes		0		0.755	0		0	0						
29	Block 3 Volumes		0		0.349	0		0	0						
30	Demand Volumes		0		16.283	0		0	0						
31	250 Industrial Interruptible Gas Service	295		425.00		125,375		0	125,375						
32	Block 1 Volumes		301,042		1.141	343,489		301,042	343,489						
33	Block 2 Volumes		277,758		0.755	209,707		277,758	209,707						
34	Block 3 Volumes		0		0.349	0		0	0						
35	280/250 Economic Development Gas Service	0		425.00		0		0	0						
36	Block 1 Volumes		0		1.141	0		0	0						
37	Block 1 Volumes @ Discount Rate		0		0.856	0		0	0						
38	Block 2 Volumes		0		0.755	0		0	0						
39	Block 2 Volumes @ Discount Rate		0		0.566	0		0	0						
40	Block 3 Volumes		0		0.349	0		0	0						
41	Block 3 Volumes @ Discount Rate		0		0.262	0		0	0						
42	292 Cogeneration, CNG, Prime Movers Service	12		35.00		420		0	420						
43	Block 1 Volumes		2,949		1.141	3,365		2,949	3,365						
44	Block 2 Volumes		0		0.755	0		0	0						
45	Block 3 Volumes		0		0.349	0		0	0						
46	Total Industrial	4,278	1,444,835			2,784,870	(31,255)	1,413,580	2,711,989						
47															
48	PUBLIC AUTHORITY														
49	211 Residential/Sm. Commercial/Industrial Heating & Cooling	0	0	13.85	\$0.719	0		0	0	\$0					
50	221 Experimental School Gas Service	61	73,267	35.00	1.134	85,220	(3,997)	69,270	80,687	(\$4,533)					
51	225 Public Authority Gas Service (Sr. Citizen) (Summer)	0	0	0.00	1.227	0		0	0	\$0					
52	225 Public Authority Gas Service (Sr. Citizen) (Winter)	0	0	0.00	1.227	0		0	0	\$0					
53	225 Public Authority Gas Service (Summer)	2,983	9,107	13.85	1.227	52,489		9,107	52,489	\$0					
54	225 Public Authority Gas Service (Winter)	4,142	47,713	16.85	1.227	128,336	(4,456)	43,257	122,889	(5,467)					
55	Total Public Authority	7,186	130,087			266,045	(8,453)	121,634	256,045	(10,000)					
56															
57	TRANSPORTATION														
58	260 - TRANSP (220 SML COMMING)	132	142,224	425.00	2.332	387,767		142,224	387,767						
59	260 - TRANSP (230 LRG COMMING)	497	1,121,093	425.00	2.036	2,493,770		1,121,093	2,493,770						
60	260 - TRANSP (240 DEMAND)	48		425.00		20,400		0	20,400						
61	Block 1 Volumes		96,000		1.141	109,536		96,000	109,536						
62	Block 2 Volumes		237,929		0.755	179,637		237,929	179,637						
63	Block 3 Volumes		0		0.349	0		0	0						
64	Demand Volumes		16,126		16.283	262,580		16,126	262,580						
65	260 - TRANSP (250 OPT GS)	641		425.00		272,425		0	272,425						
66	Block 1 Volumes		1,217,594		1.141	1,389,274		1,217,594	1,389,274						
67	Block 2 Volumes		3,978,062		0.755	3,003,437		3,978,062	3,003,437						
68	Block 3 Volumes		0		0.349	0		0	0						
69	260 - TRANSP (280/250 ECON DEV - OPT GS)	5		425.00		2,125		0	2,125						
70	Block 1 Volumes		10,000		1.141	11,410		10,000	11,410						
71	Block 1 Volumes @ Discount Rate		0		0.856	0		0	0						
72	Block 2 Volumes		203,360		0.755	153,537		203,360	153,537						
73	Block 2 Volumes @ Discount Rate		6,000		0.566	3,398		6,000	3,398						
74	Block 3 Volumes		0		0.349	0		0	0						
75	Block 3 Volumes @ Discount Rate		165,165		0.262	43,232		165,165	43,232						
76	SPECIAL CONTRACTS	43	1,284,295			460,017		1,284,295	460,017						
77	Total Transportation	1,366	8,461,723			8,792,543	0	8,461,723	8,792,543						
78															
79	TOTALS	1,615,993	23,895,067			\$63,558,349	(\$84,696)	22,900,161	\$61,974,757	(\$1,510,705)					
80															
81	4870 - Forfeited Discount					\$811,372			\$811,372						
82	4880 - Miscellaneous Service charges					\$427,876			\$427,876						
83	TOTAL MARGIN REVENUES					\$64,797,597			\$63,214,005						

## Schedule 11-2

Line No.	Description	12 Mths Ended Jun 14		Rates effective Jun 14		12 mths Jun14 Weather adj Margin at Jun14 rates	N O T E	Customer Charges Base Count	Customer Charges Volumes Mcf	710,315,226 220,221,229C 1.62% 0.00%		Declining Usage Volumes Mcf	Adjusted Base Count	Adjusted Volumes Mcf	Total Adjusted Margin Rev	
		Base Count	Weather Adj Vol Mcf	Monthly Customer chg	Commodity Charge/Mcf					Customer Growth Base Count	Volumes Mcf					
1	RESIDENTIAL	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
2	210 Residential Gas Service (Summer)		584,867	835,236	\$13.85	\$1,227	\$0,125,242				18,204	25,997	0	603,071	861,233	\$9,409,270
3	210 Residential Gas Service (Winter) (weather sensitive)		828,242	6,878,880	\$16.85	\$1,227	22,362,563				25,717	214,108	0	851,958	7,092,988	23,058,608
4	210 Residential Gas Service Senior Citizen (Summer)		714	521	\$0.00	\$1,227	640				22	16	0	736	537	659
5	210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)		1,027	8,779	\$0.00	\$1,227	10,772				32	273	0	1,059	9,052	11,107
6	211 Residential/Sen. Commercial/Industrial Heating & Cooling		12	239	\$13.85	\$0,719	336				0	7	0	12	247	349
7	Total Residential		1,412,862	7,723,655			31,499,555	0	0		43,976	240,402	0	1,456,838	7,964,058	32,479,994
8	COMMERCIAL															
9	211 Residential/Sen. Commercial/Industrial Heating & Cooling		12	209	13.85	0.719	316				0	6	0	12	215	326
10	220 Commercial Gas Service (weather sensitive)		190,262	5,133,225	35.00	2.332	18,629,860				3,610	97,389	0	193,872	5,230,618	18,983,312
11	230 Large Commercial Gas Service (weather sensitive)		15	29,701	375.00	2.036	66,097				0	564	0	15	30,285	67,351
12	250 Commercial Interruptible Gas Service		0	0	425.00	0	0						0	0	0	0
13	Block 1 Volumes		0	0		1,141	0						0	0	0	0
14	Block 2 Volumes		0	0		0.755	0						0	0	0	0
15	Block 3 Volumes		0	0		0.349	0						0	0	0	0
16	Demand Volumes		0	0		16,283	0						0	0	0	0
17	293 Large Tonnage Air Conditioning Gas Service		12	0	35.00	0	420						12	0	420	0
18	Block 1 Volumes		0	14,316		1,141	16,337						0	14,318	16,337	0
19	Block 2 Volumes		0	2,111		0.755	1,594						0	2,111	1,594	0
20	Block 3 Volumes		0	0		0.349	0						0	0	0	0
21	Total Commercial		190,301	5,179,566			18,714,624	0	0		3,610	97,959	0	193,911	5,277,527	19,069,340
22	INDUSTRIAL															
23	220 Industrial Gas Service (weather sensitive)		3,863	541,624	35.00	2.332	1,398,272				73	10,276	0	3,936	551,900	1,424,800
24	230 Large Industrial Gas Service		108	290,205	375.00	2.036	631,360	(12)	(225,378)				98	64,878	168,092	0
25	240 DEMAND/COMMG S		0	0	425.00	0	0						0	0	0	0
26	Block 1 Volumes		0	0		1,141	0						0	0	0	0
27	Block 2 Volumes		0	0		0.755	0						0	0	0	0
28	Block 3 Volumes		0	0		0.349	0						0	0	0	0
29	Demand Volumes		0	0		16,283	0						0	0	0	0
30	250 Industrial Interruptible Gas Service		295	0	425.00	0	125,375						295	0	125,375	0
31	Block 1 Volumes		0	301,042		1,141	343,489		(3,503)							

**ATTACHMENT A**  
to  
**Stipulation and Settlement Agreement**  
Docket No. 14-00146

Schedule 14-3

**Tennessee Distribution System**  
**Proof of Revenues and Calculation of Rates**  
**Rate Design**  
**Historic Base Period Ended June 30, 2014 and Forward Looking Test Year Ended May 31, 2016**  
Additional Revenue: 711,472

Line No.	Description	Rate effective Jan 14	Monthly Customer Qty	Commodity Charge/Mcf	Adjusted Base Count	Adjusted Volume Mcf	Total Adjusted Margin Rev	Commodity Charge Rev	Commodity Charge %	% of Total Rev	Allocated Amount of Increase	Proposed Commodity Charge	Proposed Commodity Rev	Proposed Commodity Rev	Commodity Charge %	% of Total Rev
1	Rate Schedule 210/225															
2	210/225 SUMMER	\$13.85		\$1,227	606,147	870,624	\$8,463,383	\$8,385,137				\$1,069,255	\$1,069,255			
3	210/225 WINTER (weather sensitive)	\$16.85		\$1,227	856,230	7,137,581	23,185,301	\$14,827,477				\$2,757,824	\$2,757,824			
4	210/225 SR QT	\$0.00		\$1,227	1,795	9,590	11,767	\$0				\$11,767	\$0			
5	Total 210/225				1,464,172	8,017,895	32,660,451	23,822,614				9,837,846	23,261,328	9,768,474	33,029,802	51.91%
7	Rate Schedule 211															
8	211 HVAC	\$13.85		\$0.719	25	462	675	\$343				\$332	\$350		683	0.00%
10	Rate Schedule 220															
11	220 Commercial / Industrial Gas Service	\$35.00		\$2,332	197,808	5,782,518	20,408,112	\$6,923,280				\$13,484,332	\$13,484,332		20,641,809	65%
12	220 Transportation	\$425.00		\$2,332	132	142,234	367,767	\$56,100				\$331,667	\$57,420		389,240	85%
13	Total 220				197,940	5,924,752	20,775,879	6,979,380				13,816,000	7,208,179	13,822,870	21,031,049	33.05%
15	Rate Schedule 221															
16	221 Experimental School Gas Service	\$35.00		\$1,134	62	70,384	82,218	\$2,176				\$80,042	\$2,247		83,148	0.13%
18	Rate Schedule 230															
19	230 Large Commercial / Industrial Gas Service	\$375.00		\$2,036	111	95,143	235,443	\$41,732				\$193,711	\$42,845		238,531	18%
20	230 Transportation	\$425.00		\$2,036	497	1,208,561	2,912,103	\$311,225				\$2,700,878	\$216,195		2,944,609	7%
21	Total 230				608	1,303,704	3,147,546	252,957				2,894,589	259,040	2,924,101	3,183,140	5.00%
23	Rate Schedule 240/250/260/270/283															
24	240 Demand/Commodity Gas Service	\$425.00		\$1,141	48	95,000	20,400	\$20,400				\$109,536	\$20,880		20,880	
25	Block 1 Volumes	\$0.755		\$0.349		237,929	179,637	\$179,637				\$0	\$0		181,463	
26	Block 2 Volumes	\$0.349		\$0.349		0	0	\$0				\$0	\$0		0	
27	Block 3 Volumes	\$425.00		\$0.349	924	362,700	1,701,382	\$392,700				\$1,701,382	\$401,940		401,940	
28	250 Interruptible Gas Service	\$425.00		\$0.755		1,481,133	1,701,382	\$1,701,382				\$3,046,610	\$3,078,085		1,719,072	
29	Block 1 Volumes	\$0.755		\$0.349		4,035,245	3,046,610	\$3,046,610				\$0	\$0		3,078,085	
30	Block 2 Volumes	\$0.349		\$0.349		0	0	\$0				\$0	\$0		0	
31	Block 3 Volumes	\$425.00		\$0.349	36	15,300	15,300	\$15,300				\$15,660	\$15,660		15,660	
32	260 ECON DEV - OPT GS	\$1,141		\$0.656		48,000	54,768	\$54,768				\$55,337	\$55,337		55,337	
33	Block 1 Volumes	\$0.656		\$0.656		24,000	20,538	\$20,538				\$20,752	\$20,752		20,752	
34	Block 2 Volumes @ Discount Rate	\$0.755		\$0.566		599,976	452,882	\$452,882				\$457,861	\$457,861		457,861	
35	Block 3 Volumes @ Discount Rate	\$0.566		\$0.262		281,992	165,075	\$165,075				\$164,760	\$164,760		164,760	
36	Block 1 Volumes	\$0.262		\$0.262		0	0	\$0				\$0	\$0		0	
37	Block 2 Volumes	\$0.262		\$0.262		186,867	48,918	\$48,918				\$49,423	\$49,423		49,423	
38	Block 3 Volumes	\$35.00		\$1,141	12	2,949	3,365	\$3,365				\$3,400	\$3,400		3,400	
39	282 Cogeneration, CHS, Prime Movers Service	\$35.00		\$0.755		0	0	\$0				\$0	\$0		0	
40	Block 1 Volumes	\$0.755		\$0.349		0	0	\$0				\$0	\$0		0	
41	Block 2 Volumes	\$0.349		\$0.349		0	0	\$0				\$0	\$0		0	
42	Block 3 Volumes	\$35.00		\$1,141	12	14,318	16,337	\$16,337				\$16,337	\$16,337		16,337	
43	283 Large Storage Air Conditioning Gas Service	\$35.00		\$0.755		2,111	1,594	\$1,594				\$1,611	\$1,611		1,611	
44	Block 1 Volumes	\$0.755		\$0.349		0	0	\$0				\$0	\$0		0	
45	Block 2 Volumes	\$0.349		\$0.349		0	0	\$0				\$0	\$0		0	
46	Block 3 Volumes	\$35.00		\$1,141		0	0	\$0				\$0	\$0		0	
47	Total 240/250/260/270/283				1,032	7,026,541	6,227,892	429,240				5,798,742	\$438,348	\$5,838,776	6,298,124	9.90%
48	TOTALS				1,663,940	22,461,638	62,914,761	30,486,709				32,428,051	31,170,481	32,455,454	63,625,945	100.00%

\$ 711,184

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Schedule 11-4

**Atmos Energy Corp - Tennessee Distribution System  
Proof of Revenues and Calculation of Rates  
Summary Of Present And Proposed Rates  
Forward Looking Test Year Ended May 31, 2016**

	<u>Current Rate</u> Monthly	<u>Proposed Rate</u> Monthly
<b>Sales and Transportation Revenues:</b>		
210 Residential Gas Service (WINTER)		
Customer Charge	\$16.85	\$17.15
Commodity Charge	\$1.227	\$1.218
210 Residential Gas Service (SUMMER)		
Customer Charge	\$13.85	\$14.15
Commodity Charge	\$1.227	\$1.218
211 Residential & Small Commercial/Industrial Heating & Cooling		
Customer Charge	\$13.85	\$14.15
Commodity Charge	\$0.719	\$0.719
220 Commercial & Industrial Gas Service		
Customer Charge	\$35.00	\$36.15
Commodity Charge	\$2.332	\$2.333
221 Experimental School Gas Service		
Customer Charge	\$35.00	\$36.15
Commodity Charge	\$1.134	\$1.146
225 Public Housing Authority Gas Service (WINTER)		
Customer Charge	\$16.85	\$17.15
Commodity Charge	\$1.227	\$1.218
225 Public Housing Authority Gas Service (SUMMER)		
Customer Charge	\$13.85	\$14.15
Commodity Charge	\$1.227	\$1.218
230 Large Commercial & Industrial Gas Service		
Customer Charge	\$375.00	\$385.00
Commodity Charge	\$2.036	\$2.057
240 Demand/Commodity Gas Service		
Customer Charge	\$425.00	\$435.00
1 - 2,000 Mcf	\$1.141	\$1.153
Next 48,000 Mcf	\$0.755	\$0.763
Over 50,000 Mcf	\$0.349	\$0.353
Demand Charge	\$16.283	\$16.283
250 Interruptible Gas Service		
Customer Charge	\$425.00	\$435.00
1 - 2,000 Mcf	\$1.141	\$1.153
Next 48,000 Mcf	\$0.755	\$0.763
Over 50,000 Mcf	\$0.349	\$0.353
260 Transportation Service / 250 Interruptible Gas Service		
Customer Charge	\$425.00	\$435.00
1 - 2,000 Mcf	\$1.141	\$1.153
Next 48,000 Mcf	\$0.755	\$0.763
Over 50,000 Mcf	\$0.349	\$0.353
260 Transportation Service / 220 Commercial & Industrial Gas Service		
Customer Charge	\$425.00	\$435.00
Commodity Charge	\$2.332	\$2.333
260 Transportation Service / 230 Large Commercial & Industrial Gas Service		
Customer Charge	\$425.00	\$435.00
Commodity Charge	\$2.036	\$2.057
Schedule 280 Economic Development Gas Service		
Customer Charge	\$425.00	\$435.00
1 - 2,000 Mcf	\$1.141	\$1.153
1 - 2,000 Mcf @ Discount Rate	\$0.856	\$0.865
Next 48,000 Mcf	\$0.755	\$0.763
Next 48,000 Mcf @ Discount Rate	\$0.566	\$0.572
Over 50,000 Mcf	\$0.349	\$0.353
Over 50,000 Mcf @ Discount Rate	\$0.262	\$0.264
Schedule 292 Cogeneration, CNG, Prime Movers, Fuel Cell Service		
Customer Charge	\$35.00	\$36.15
1 - 2,000 Mcf	\$1.141	\$1.153
Next 48,000 Mcf	\$0.755	\$0.763
Over 50,000 Mcf	\$0.349	\$0.353
Schedule 293 Large Tonnage Air Conditioning Gas Service		
Customer Charge	\$35.00	\$36.15
1 - 2,000 Mcf	\$1.141	\$1.153
Next 48,000 Mcf	\$0.755	\$0.763
Over 50,000 Mcf	\$0.349	\$0.353

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Docket 14-00146  
Schedule 1

Atmos Energy Corporation  
Revenue Deficiency (Surplus)  
For the Twelve Months Ended May 31, 2016

Line No.		Company	Reference
1	Rate Base	247,958,276	See 2RB
2	Operating Income at Present Rates	18,731,838	See 3 IS
3	Earned Rate of Return (L 2 / L 1)	7.55%	
4	Fair Rate of Return	7.73%	See 8 CC
5	Required Operating Income (L 1 x L 4)	19,167,175	
6	Operating Income Deficiency (Surplus) (L 5 - L 2)	435,337	
7	Gross Revenue Conversion Factor	1.634300	See 7 GU
8	<b>Revenue Deficiency (Surplus)</b>	<b>711,471</b>	

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Schedule 2

Atmos Energy Corporation  
Rate Base  
For the Twelve Months Ended May 31, 2016

Line No.	Company	Reference
1	Utility Plant in Service	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 1
2	Construction Work in Progress	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 5
3	Materials and Supplies / Storage Gas	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 11
4	Working Capital/Deferred Rate Case	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 9
5	Net Elimination of Intercompany Leased Property	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 27
6	Deferred Pension Regulated Asset	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 13
7	<u>Total Additions</u>	
	478,668,068	
	8,602,955	
	6,390,378	
	777,582	
	5,322,811	
	<u>973,868</u>	
	<u>500,735,661</u>	
	Deductions:	
8	Accumulated Depreciation	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 3
9	Customer Deposits	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 19
10	Contributions and Advances in Aid of Construction	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 17
11	Accumulated Deferred Tax-Accel. Depreciation	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 15
12	Accrued Interest on Customer Deposits	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 21
13	<u>Total Deductions</u>	
	194,176,859	
	3,632,272	
	75,078	
	54,842,598	
	<u>50,578</u>	
	<u>252,777,385</u>	
14	<u>Rate Base</u>	
	<u>247,958,276</u>	

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Schedule 3

Atmos Energy Corporation  
Income Statement  
For the Twelve Months Ended May 31, 2016

<u>Line No.</u>		<u>Company</u>	<u>Reference</u>
1	Revenues - Sales, forfeited discounts & other	152,604,356	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 20
2	Cost of Gas	<u>87,478,439</u>	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 1
3	Gross margin on sales and service	65,125,917	
4	AFUDC	<u>66,220</u>	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 13
5	Operating Margin	<u>65,192,137</u>	
6	Other Operation and Maintenance	19,095,533	See 4 O&M
7	Interest on Customer Deposits	118,049	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 13
8	Depreciation and Amortization Exp.	12,353,190	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 13
9	Taxes Other Than Income	6,879,384	See 5 Tax
10	State Excise Tax	1,328,029	See 6 FIT
11	Federal Income Tax	<u>6,686,114</u>	See 6 FIT
12	Total Operating Expense	<u>46,460,299</u>	
13	Net Operating Income for Return	<u>18,731,838</u>	
14	Plus amortization-Gain		
15	Plus adjustments		
16	Adjusted Net Operating Income	<u>18,731,838</u>	



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Schedule 4

Atmos Energy Corporation  
Operations and Maintenance Expenses  
For the Twelve Months Ended May 31, 2016

Line No.		Company	Reference
1	Labor	7,915,572	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 1
2	Benefits	2,749,914	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 2
3	Employee Welfare	2,043,085	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 3
4	Insurance	1,048,405	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 4
5	Rent, Maint., & Utilities	1,018,085	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 5
6	Vehicles & Equip	723,602	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 6
7	Materials and Supplies	446,690	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 7
8	Information Technologies	755,425	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 8
9	Telecom	525,077	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 9
10	Marketing	280,886	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 10
11	Directors & Shareholders & PR	226,550	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 11
12	Dues & Donations	125,952	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 12
13	Print & Postage	33,716	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 13
14	Travel & Entertainment	502,332	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 14
15	Training	102,127	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 15
16	Outside Services	4,078,284	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 16
17	Provision for Bad Debt	261,968	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 17
18	Miscellaneous	(2,867,900)	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 18
19	Rate Case Expense	175,000	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 21
20	Elimination of Intercompany Leased Property - Rent	(532,000)	2015 revenue requirement schedules.xls, WP 4-1, Excel Col C, Ln 14
21	Inclusion of Barnsley Storage Operating Expense	476,081	2015 revenue requirement schedules.xls, WP 4-1, Excel Col D, Ln 14
22	Interest Expense	6,248,549	2015 revenue requirement schedules.xls, Sch 8, Col (e), Ln 3
	Disallowed Items	(993,317)	
23			
25	Total O&M Expense	<u>25,344,082</u>	

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Schedule 5

Atmos Energy Corporation  
Operations and Maintenance Expense  
For the Twelve Months Ended May 31, 2016

Line No.		<u>Company</u>	<u>Reference</u>
1	Property Taxes	3,899,810	2015 revenue requirement schedules.xls, WP 7-6, Col (b), Ln 11+Ln19+Ln23
2	State Gross Receipts Tax	1,241,962	2015 revenue requirement schedules.xls, WP 7-6, Col (b), Ln 12
3	Payroll Taxes	585,523	2015 revenue requirement schedules.xls, WP 7-6, Col (b), Ln 13+Ln20+Ln24
4	State Franchise Tax	622,004	2015 revenue requirement schedules.xls, WP 7-6, Col (b), Ln 14
5	Other General Taxes		
6	TRA Inspection Fee	<u>530,084</u>	2015 revenue requirement schedules.xls, WP 7-6, Col (b), Ln 15
7	Total Taxes Other Than Income Taxes	<u>6,879,384</u>	

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Schedule 6

Atmos Energy Corporation  
Federal and Excise Taxes  
For the Twelve Months Ended May 31, 2016

<u>Line No.</u>		<u>Company</u>
1	Operating Margin	65,125,917
2	Other Operation and Maintenance	19,095,533
3	Depreciation and Amortization Expense	12,353,190
4	Taxes Other Than Income	<u>6,879,384</u>
5	NOI Before Excise and Income Taxes	26,797,810
6	less Interest on Customer Deposits	118,049
7	less Interest Expense	<u>6,248,549</u>
8	Pre-tax Book Income	20,431,213
9	Schedule M Adjustments	<u>-</u>
10	Excise Taxable Income	20,431,213
11	Excise Tax Rate	<u>6.50%</u>
12	Excise Tax	<u><u>1,328,029</u></u>
13	Pre-tax Book Income	20,431,213
14	Excise Tax	1,328,029
15	Schedule M Adjustments	<u>-</u>
16	FIT Taxable Income	19,103,184
17	FIT Rate	<u>35.00%</u>
18	Subtotal FIT	6,686,114
19	Less: ITC Amortization	<u>-</u>
20	Federal Income Tax Expense	<u><u>6,686,114</u></u>

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Schedule 7

Atmos Energy Corporation  
Gross Revenue Conversion Factor  
For the Twelve Months Ended May 31, 2016

Line No.		<u>Amount</u>	<u>Balance</u>
1	Operating Revenues		1.000000
2	Add: Forfeited Discounts	0.010971 A/	<u>0.010971</u>
3	Balance		1.010971
4	Uncollectible Ratio	0.004117 B/	<u>0.004162</u>
5	Balance		1.006809
6	State Excise Tax	0.065000 C/	<u>0.065443</u>
7	Balance		0.941366
8	Federal Income Tax	0.350000 C/	<u>0.329478</u>
9	Balance		<u>0.611888</u>
10	Revenue Conversion Factor (1 / Line 9)		<u><u>1.634300</u></u>

A/ Forfeited discounts on gross revenues = forfeited discounts/gross revenues (excluding forfeited discounts)

B/ Uncollectible expense/Gross margin on sales

C/ Statutory Rate

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Schedule 8

Atmos Energy Corporation  
Cost of Capital

Line No.		Ratio	Cost	Weighted Cost
1	Short Term Debt	5.01%	1.07%	0.1%
2	Long Term Debt	41.86%	5.90%	2.5%
3	Preferred Stock			
4	Stockholder's Equity	<u>53.13%</u>	9.80%	<u>5.2%</u>
5	Total	<u>100.00% A/</u>		<u>7.73%</u>

A/ Should be 100%

## EXHIBIT B

RESIDENTIAL GAS SERVICE

Schedule 210: All Service Areas

Availability

Residential service is available within the Company's service area to single private residences, including the separate private units of apartment houses and other multiple dwellings, actually used for residential purposes, which are separately metered.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area.

Customer Charge

A monthly customer charge of ~~\$16.85~~ \$17.15 for the months of October through April is payable regardless of the usage of gas.

A customer charge of ~~\$13.85~~ \$14.15 for the months of May through September is payable regardless of the usage of gas.

Monthly

All consumption, per Ccf    ~~\$1.227~~ \$.1218

Minimum Bill

The minimum net monthly bill shall be the customer charge per month as described above.

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.

Gas Lights

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light services prior to August 17, 1990 the customer will be billed for twenty (20) Ccf per standard residential gas light. For all unmetered gas light service after August 17, 1990 the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

RESIDENTIAL AND SMALL COMMERCIAL/INDUSTRIAL  
HEATING AND COOLING SERVICE

Schedule 211: All Service Areas

Availability

This service is available within the Company service area to single private residences, including the separate private units of apartment houses and other multiple dwellings, actually used for residential purposes, which are separately metered and which utilize natural gas for heating and cooling the conditioned space. This schedule is also available within the Company's service area to commercial/industrial customers using less than 5,000 Ccf per year and which utilize natural gas for heating and cooling the conditioned space. Cooling equipment must have a COP greater than 0.7. Any additional gas measured through this single meter will be billed at this rate.

This service is intended to assist in the development of natural gas heating and cooling technologies. This rate is designed to significantly increase energy savings which will improve the economics of the technology. This service will cease when either of the following criteria has been met.

- 1) One hundred customers have qualified for this service
- 2) The service expires for new customers ten years after November 15, 1995.

Customers that have qualified for this service prior to the expiration date will continue to receive service under this rate schedule as long as natural gas is utilized for both heating and cooling.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area.

Customer Charge

A monthly customer charge of ~~\$13.85~~ \$14.15 is payable regardless of the usage of gas.

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Monthly

All consumption, per Ccf      \$.0719

Minimum Bill

The minimum net monthly bill shall be the customer charge per month as described above.

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.



COMMERCIAL/INDUSTRIAL GAS SERVICE

Schedule 220: All Service Areas

Availability

This schedule is available within the Company's service area to commercial/industrial customers using less than 135,000 Ccf per year for any purpose at the option of the Company, to the extent gas is available. This schedule is not available to residences, apartment or federal housing projects.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area, or such higher delivery pressure as agreed upon by customer and Company.

Customer Charge

A monthly customer charge of ~~\$35.00~~ \$36.15 is payable regardless of the usage of gas.

Monthly Rate

All Consumption, per Ccf ~~\$.2332~~ \$.2333

Minimum Bill

The minimum net monthly bill shall be the customer charge per meter as described above.

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.

Gas Lights

For all metered gas light services under this tariff, the charge for such service shall be based on actual usage through a metered source at this tariff rate. It shall be within the Company's discretion whether a gas light should be metered, however if the gas light is unmetered, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

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EXPERIMENTAL SCHOOL GAS SERVICE

Schedule 221: All Service Areas

Availability

This service is available to existing or new state, county, city, and private educational institutions or universities eligible for accreditation by the Southern Association of Secondary Schools and Colleges utilizing natural gas through a single meter for primary heating and cooling of the conditioned space. Any additional gas measured through this single meter will be billed at this rate. Gas cooling equipment must have a coefficient of performance (COP) greater than 0.7.

This service is intended to assist in the development of the natural gas cooling market. This rate is designed to significantly increase energy savings which improves the economics of natural gas cooling. This service is experimental and will cease when any one of the following criteria has been met.

1. Ten (10) schools have qualified for this service.
2. 250,000 Mcf per year of estimated gas consumption has qualified for this service.
3. The experimental service expires on October 1, 2002.

Schools that have qualified for this service prior to October 1, 2002 will continue to receive service under this rate schedule as long as natural gas is utilized for both heating and cooling.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area, or such higher delivery pressure as agreed upon by customer and Company.

Customer Charge

A monthly customer charge of ~~\$35.00~~ \$36.15 is payable regardless of the usage of gas.

Monthly Rate

All Consumption, per Ccf     ~~\$ .1134~~ \$.1146

Minimum Bill

The minimum net monthly bill shall be the customer charge per meter as described above.

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PUBLIC HOUSING AUTHORITY GAS SERVICE

Schedule 225: All Service Areas

Availability

This service is available within the Company's service area to any customer in a housing project using gas primarily for domestic purposes and under the ownership and control of a public housing authority or other governmental agency, which are master metered.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area.

Customer Charge

A monthly customer charge of ~~\$16.85~~ \$17.15 for the months of October through April is payable regardless of the usage of gas.

A customer charge of ~~\$13.85~~ \$14.15 for the months of May through September is payable regardless of the usage of gas.

Minimum Bill

The minimum net monthly bill shall be the customer charge as described above.

Monthly Rate

All consumption, per Ccf    ~~\$.1227~~ \$.1218

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.

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LARGE COMMERCIAL/INDUSTRIAL GAS SERVICE

Schedule 230: All Service Areas

Availability

This service is available within the Company's service area to any commercial/industrial customers using more than 135,000 Ccf per year for any purpose at the option of the Company, to the extent gas is available.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area, or at such higher delivery pressure as agreed upon by Customer and Company. Service under this rate schedule may be terminated by either party following twelve (12) months notice to the other party.

Customer Charge

A monthly customer charge of ~~\$375.00~~ \$385.00 is payable regardless of the usage of gas.

Monthly Rate

All Consumption, per Ccf ~~\$2.036~~ \$.2057

Minimum Bill

The minimum net monthly bill shall be the customer charge per meter as described above.

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.

Gas Lights

For all metered gas light services under this tariff, the charge for such service shall be based on actual usage through a metered source at this tariff rate. It shall be within the Company's discretion whether a gas light should be metered, however if the gas light is unmetered, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

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DEMAND/COMMODITY GAS SERVICE

Schedule 240: All Service Areas

Availability

This service is available within the Company's service area to any commercial/industrial customers using at least 270,000 Ccf per year for any purpose at the option of the Company, to the extent gas is available.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area, or at such higher delivery pressure as agreed upon by Customer and Company. Service under this rate schedule may be terminated by either party following twelve (12) months notice to the other party.

Customer Charge

A monthly Customer Charge of ~~\$425.00~~ \$435.00 is payable regardless of the usage of gas.

Monthly Rate

Demand Charge

Per Unit of Billing Demand \$1.6283 per Ccf

Commodity Charge

First	20,000	Ccf Per Month	<del>\$.1141</del> \$.1153
Next	480,000	Ccf Per Month	<del>\$.0755</del> \$.0763
Over	500,000	Ccf Per Month	<del>\$.0349</del> \$.0353

Minimum Bill

The minimum net monthly bill shall be the Customer Charge per meter plus the Monthly Demand Charge as described above.

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.

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INTERRUPTIBLE GAS SERVICE

Schedule 250: All Service Areas

Availability

To any commercial or industrial customer using 270,000 Ccf or more per year, or 1,000 Ccf per day during off-peak periods. The Company recommends that the Customer has and maintains adequate standby facilities and an alternate fuel supply in order that gas deliveries hereunder may be interrupted at any time.

Customers that will utilize natural gas during off-peak periods only do not need to meet the volumetric annual requirement (i.e. 270,000 ccf or more per year) for eligibility under this schedule. Examples of customers utilizing natural gas during off-peak periods only would include, but is not limited to the following: asphalt plants, electric generating facilities, grain drying facilities, and farm irrigation systems. The Company recommends an adequate standby facility and alternate fuel supply for off-peak customers served under this schedule.

Deliveries to such customers shall be subject to curtailment at any time. Deliveries to such customers shall be subject to curtailment in whole or in part upon one-half (1/2) hour's notice.

Character of Service

Natural gas, with a heating value of approximately 1,000 Btu per cubic foot, supplied through a single delivery point and a single meter, at the delivery pressure of the distribution system in the area, or such higher delivery pressure as agreed upon by customer and Company.

Customer Charge

A monthly customer charge of ~~\$425.00~~ \$435.00 is payable regardless of the usage of gas.

Monthly Rate

First	20,000	Ccf used per month	<del>\$.1141</del> \$.1153
Next	480,000	Ccf used per month	<del>\$.0755</del> \$.0763
Over	500,000	Ccf used per month	<del>\$.0349</del> \$.0353

Minimum Bill

The minimum net monthly bill shall be ~~\$425.00~~ \$435.00

Payment

Each monthly bill for service is due and payable on the date it is issued. A charge of five percent (5%) may be added to the amount of any bill remaining unpaid at the close of the first business day after fifteen (15) days following such date of issue.

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ATMOS ENERGY CORPORATION

TRANSPORTATION SERVICE (Continued)

Schedule 260: All Service Areas

- (vi) A percentage adjustment for lost and unaccounted for gas shall be made to the volumes of gas received by the Company from the Connecting Pipeline Company for the Customer's account, and the volumes of gas deliverable to the Customer under this rate schedule shall be reduced by such percentage. Such percentage shall be equal to the percent that unaccounted-for gas bore to total sendout as recorded by the Company during its most recent 12 months ended June.
- (vii) If the rendition of service to Customer under this rate schedule causes the Company to incur additional charges from the Connecting Pipeline Company, Customer shall reimburse Company for all such charges.
- (viii) All volumes transported under the terms of this rate schedule shall be included in the Purchased Gas Adjustment computations and included in the sales volumes of the Purchased Gas Adjustment computations.
- (ix) The Customers served under this Rate Schedule shall be required to pay for the cost of, installation of, replacement of, and maintenance of measurement data collection and verification equipment, including applicable income taxes. Customers shall also be required to pay the cost of installation, maintenance and any monthly usage charges associated with dedicated telephone, power or other utilities or energy sources required for the operation of the data collection and verification equipment, including applicable income taxes. Customers shall also be required to provide adequate space in new or existing facilities for the installation of the data collection equipment.
- (x) Once a customer elects and has qualified for service under this rate schedule, all services will be provided under the terms and conditions of this rate schedule for a term of no less than 12 months. At any time following the first six months of service under this rate schedule, service may be terminated by either party following at least six months written notice to the other party. After termination of this service, Customer may not re-elect for transportation service for a period of no less than 12 months after termination.

D. Rate

Customer Charge

A monthly customer charge of ~~\$425.00~~ \$435.00 per meter is payable regardless of the usage of gas.

Monthly Demand Charge

The Customers eligible to receive service under companion Rate Schedule 240 shall be billed the applicable Monthly Demand Charge.

Monthly Rate

The Customer shall be billed for the quantity of gas delivered under this rate schedule at the monthly rate of the companion rate schedule, plus any applicable taxes or fees.

ATMOS ENERGY CORPORATION

COGENERATION, COMPRESSED NATURAL GAS, PRIME MOVERS, FUEL CELL SERVICE

Schedule 292: All Service Areas

Purpose

The purpose of providing service under this schedule is to increase utilization of system supplies and system capacity.

Applicability

This schedule is available to the extent gas supply and delivery capacity is available to commercial and industrial customers, existing or new, for use as a single prime fuel source to generate electrical and thermal energy in order to optimize efficiency. This schedule is also available for compressed natural gas for automobile and truck fleets and fuel cell service.

Eligibility

Eligible customers shall include those who are currently connected to the Company's gas main or who will become newly connected. In either case, service will be provided, at the Company's option, through a separate meter.

Character of Service

Natural gas with a heating value of approximately 100,000 Btu per hundred cubic feet, supplied through a single delivery point meter, at the standard equipment utilization pressure, or at such higher delivery pressure as approved by Company.

Rate

Customer Charge

A monthly charge of ~~\$35.00~~ \$36.15 for each customer regardless of the usage of gas.

Customer charge for adjacent connected load will not be duplicated, otherwise the facilities charge will be at the customer's regular schedule charge.

Monthly Charge

First	20,000	Ccf used per month	<del>\$.1141</del>	\$.1153
Next	480,000	Ccf used per month	<del>\$.0755</del>	\$.0763
Over	500,000	Ccf used per month	<del>\$.0349</del>	\$.0353



ATMOS ENERGY CORPORATION

LARGE TONNAGE AIR CONDITIONING GAS SERVICE

Schedule 293: All Service Areas

Purpose

The purpose of providing service under this schedule is to increase utilization of system supplies and system capacity.

Applicability

This schedule is available to the extent gas supply and delivery capacity is available to commercial and industrial customers whose requirements may include high load factor systems that provide chilled water, space conditioning, processing, and/or humidity control. These conditions may be accomplished by the utilization of absorption, gas engine driven or desiccant systems.

Eligibility

Eligible customers shall include those who are currently connected to the Company's gas main or who will become newly connected. In either case, service will be provided, at the Company's option, through a separate meter.

Character of Service

Natural gas with a heating value of approximately 100,000 Btu per hundred cubic feet, supplied through a single delivery point and a single meter, at the standard equipment utilization pressure or at such higher delivery pressure as approved by Company.

Rate

Customer Charge

A monthly charge of ~~\$35.00~~ \$36.15 for each customer is payable regardless of the usage of gas.

Customer charge for adjacent connected load will not be duplicated; otherwise the facilities charge will be at the customers regular schedule charge.

Monthly Charge

First	20,000	Ccf used per month	<del>\$.1141</del> \$.1153
Next	480,000	Ccf used per month	<del>\$.0755</del> \$.0763
Over	500,000	Ccf used per month	<del>\$.0349</del> \$.0353

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WEATHER NORMALIZATION ADJUSTMENT (WNA) RIDER (Continued)

- HSF<sub>i</sub> = heat sensitive factor for the i<sup>th</sup> schedule or classification utilized by the Regulatory Authority in the Relevant Rate Order for the purpose of determining normalized test year revenues
- NDD = normal billing cycle heating degree days utilized by the Regulatory Authority in the Relevant Rate Order for the purpose of determining normalized test year revenues
- ADD = actual billing cycle heating degree days
- Bl<sub>i</sub> = base load sales for the i<sup>th</sup> schedule or classification utilized by the Regulatory Authority in the Relevant Rate Order for the purpose of determining normalized test year revenues

Filing with Regulatory Authority

The Company will file as directed by the Regulatory Authority (a) a copy of each computation of the Weather Normalization Adjustment, (b) a schedule showing the effective date of each such Weather Normalization Adjustment, and (c) a schedule showing the factors or values derived from the Relevant Rate Order used in calculating such Weather Normalization Adjustment.

Heat Use/Base Use Factors

<u>Town</u>	<u>Residential/PA</u>		<u>Commercial / Small Industrial</u>	
	<u>Base use</u> <u>Ccf</u>	<u>Heat use</u> <u>Ccf/HDD</u>	<u>Base use</u> <u>Ccf</u>	<u>Heat use</u> <u>Ccf/HDD</u>
Union City	<del>7.59</del> 7.11	<del>.135899</del> .150337	<del>56.84</del> 64.63	<del>.407379</del> .522940
Columbia Shelbyville Franklin Murfreesboro	<del>9.87</del> 9.96	<del>.148714</del> .163893	<del>104.91</del> 106.90	<del>.497239</del> .590445
Maryville Morristown	<del>9.33</del> 7.37	<del>.119599</del> .130132	<del>114.31</del> 97.65	<del>.593839</del> .687730
Johnson City Elizabethton Kingsport Greeneville Bristol	<del>8.89</del> 6.84	<del>.114758</del> .126685	<del>113.15</del> 97.09	<del>.547136</del> .625318

# EXHIBIT C

ATMOS ENERGY CORPORATION

Original Sheet No. 34.1

**ARM**  
**Annual Review Mechanism**

**I. Applicable**

To all gas sold and transported under tariff services, excluding approved special contracts.

**II. Purpose**

This Annual Review Mechanism ("ARM") is implemented under the provisions of Tennessee Code Annotated Section 65-5-103(d)(6), which authorizes the Company to opt for an annual review of the Company's rates. Pursuant to this ARM and the annual filings described in section IV.A below, the Company's tariff rates (excluding approved special contract rates) shall be adjusted to provide that the Company earns the Authorized Return on Equity. The rate adjustments implemented under this mechanism will reflect changes in the Company's revenues, cost of service, and rate base. The ARM may be terminated or modified as provided under Tennessee Code Annotated 65-5-103(d)(6)(D) and the Final Order in TRA Docket 14-00146.

**III. Definitions**

A) **Annual Filing Date** shall be the date the Company will make its annual ARM filing. The Annual Filing Date shall be no later than February 1 of each year.

B) **Historic Base Period** is defined as the twelve month period ending September 30 of each year prior to each Annual Filing Date.

C) **Forward Looking Test Year** is defined as the twelve months beginning June 1 of each calendar year.

D) **Authorized Return on Equity** is defined as the return on equity established in TRA Docket No. 14-00146, or in any subsequent general rate case, whichever is more recent.

E) **Annual Reconciliation Revenue Requirement** is the revenue requirement necessary to adjust the actual return on equity to the Authorized Return on Equity for the Forward Looking Test Year immediately completed, all determined in accordance with the Approved Methodologies.

F) **New Matters** refers to any issue, adjustment, and/or ambiguity in or for any account, method of accounting or estimation, or ratemaking topic that would directly or indirectly affect the Annual ARM Filing for which there is no explicit prior determination by the Authority regarding the Company.

G) **Approved Methodologies** are defined as the methodologies approved and adopted by the Authority in Docket No. 14-00146 or in any subsequent general rate case, whichever is more recent, or as modified following a determination on a New Matter (defined in part F).

**IV. ARM Filing**

On the Annual Filing Date each year the Company shall file with the Authority schedules and supporting work papers that reflect the actual annual amounts as reflected on the books and records of the Company for the Historic Base Period as well as the projected amounts expected during the Forward Looking Test Year.

**A. Contents of the Annual Filing.** The ARM filing shall include:

**ATMOS ENERGY CORPORATION**

**Original Sheet No. 34.2**

**Schedule 1: Cost of Service**

Summarizes the elements of cost of service, including gas cost expense, operation and maintenance expense, depreciation expense, taxes other than income taxes, return on rate base, income tax, allowance for funds used during construction ("AFUDC") and interest on customer deposits. Compares the total cost of service to revenues at present rates in order to calculate a net revenue deficiency / sufficiency.

**Schedule 2: Summary of Revenues at Present Rates**

Presents per book revenues for the Historic Base Period and the projected Forward Looking Test Year revenues.

**Schedule 3: Cost of Gas**

Presents Historic Base Period per books gas cost and the projected Forward Looking Test Year cost of gas. Includes rate making adjustments consistent with the Approved Methodologies.

**Schedule 4: Operation and Maintenance Expenses**

Presents Historic Base Period per books operation and maintenance expense, and the projected Forward Looking Test Year operation and maintenance expense. Includes rate making adjustments consistent with the Approved Methodologies.

**Schedule 5: Taxes Other than Income**

Presents Historic Base Period per books taxes other than income taxes expense, and the projected Forward Looking Test Year taxes other than income taxes expense. Includes rate making adjustments consistent with the Approved Methodologies.

**Schedule 6: Depreciation and Amortization Expenses**

Presents Historic Base Period per books depreciation and amortization expense, and the projected Forward Looking Test Year depreciation and amortization expense. Includes rate making adjustments consistent with the Approved Methodologies and adjustments to reflect impact of proposed depreciation rates, if any, as defined in Section IV. B. b.

**ATMOS ENERGY CORPORATION**

**Original Sheet No. 34.3**

**Schedule 7: Rate Base and Return**

Presents the calculation of the Historic Base Period rate base, and projected Forward Looking Test Year rate base. The rate base includes the projected thirteen month averages of the original cost of plant, accumulated depreciation, construction work in progress ("CWIP"), storage gas investment, materials and supplies, cash working capital, accumulated deferred income tax ("ADIT"), customer advances, customer deposits, accumulated interest on customer deposits. Includes rate making adjustments consistent with the Approved Methodologies.

**Schedule 8: Computation of State Excise and Income Taxes**

Presents the calculation of state excise taxes and income taxes on the required return on rate base for the Historic Base Period and Forward Looking Test Year.

**Schedule 9: Overall Cost of Capital**

Presents the calculation of the overall cost of capital based on the capital structure, debt cost rates and the required rate of return on equity as defined in section IV. B. e.

**Schedule 10: Rate of Return**

Presents the calculation of a rate of return on rate base and a rate of return on the equity financed portion of rate base for the Base Period and the Forward Looking Test Year, with costs and revenues as presented in Schedules 2 through 9.

**Schedule 11: Proof of Revenues and Calculation of Rates**

Presents the forecasted billing determinants and calculation of new tariff rates by customer class and rate schedule for the Forward Looking Test Year consistent with the cost of service and net revenue deficiency / sufficiency presented in Schedule 1.

1. Schedule 11-1: Proof of Revenues and Calculation of Rates, Historic Base Period Margin at Present Rates
2. Schedule 11-2: Proof of Revenues and Calculation of Rates, Forward Looking Test Year Margin at Present Rates
3. Schedule 11-3: Proof of Revenues and Calculation of Rates, Rate Design
4. Schedule 11-4: Proof of Revenues and Calculation of Rates, Summary of Present and Proposed Rates.

**Schedule 12: Calculation of Annual Reconciliation Revenue Requirement**

Calculates the Annual Reconciliation Revenue Requirement as described in section VII.

ATMOS ENERGY CORPORATION

Original Sheet No. 34.4

**TRA Staff Revenue Requirement Schedules from Docket 14-00146 Staff Data Requests**

**Relied-Upon Files:**

Referenced years of documents to be updated with each annual filing

1. 2013 Blending percentages for Greenville and CKV Center Effective Apr-13
2. 2014 Blending percentages for Greenville and CKV Center Effective Oct-13
3. ADIT TN Projection Oct 2014 to Rates
4. Cash Working Capital
5. Depreciation
6. Essbase Support Final
7. FY 2015 Ad Valorem Budget
8. FY14 Composite Factors for Rates\_11.11.13
9. FY15 Blending percentages for Greenville and CKV Center Effective Oct-14
10. FY15 Composite Factors for Rates\_11.5.14
11. Gas Storage forecast 2014\_Thru May 2016
12. Income Statement
13. Inflations Calculation
14. Intercompany Lease Property 2014
15. KMD FY15 CapEx Projected Budget Final
16. KYMidStates CapEx Jul14
17. O&M Summary Historic Year
18. O&M Summary Test Year-Budget FY15
19. Plant Balances 2015 TN Case
20. Reg Asset Tenn Calcs Thru 073114
21. SSU FY15 CapEx Projected Budget as of 07-31-14
22. SSU-CapEx Projections-2014
23. Taxes Other FY15 Details 093
24. Taxes Other Historical
25. TN SSU Asset Depreciation activity by month Jun-13 to Jun-14
26. TN Depreciation Rates\_03-2014
27. TN Office Leases 2015
28. TN-FYE2014-AcctAllocation
29. TRA Customer Deposits Interest Rate
30. Historic Base Period and Forward Looking Test Year Billing Determinants (Confidential)

**Weather Normalization**

1. 30 Year Smoothed Normal Bristol Weather
2. 30 Year Smoothed Normal Knoxville Weather
3. 30 Year Smoothed Normal Nashville Weather
4. 30 Year Smoothed Normal Paducah Weather

**Tennessee minimum filing requirement #38**

**Trial Balance**

**General Ledger**

ATMOS ENERGY CORPORATION

Original Sheet No. 34.5

**B. Revenue Requirements.** In presenting data that demonstrates the Forward Looking Test Year revenue requirements:

- a. Rate Base and Cash Working Capital requirements will be determined in accordance with the Approved Methodologies. The Company will use the factors derived from the Lead/Lag study performed in its most recent general rate case in calculating cash working capital requirements.
- b. Depreciation expenses shall reflect the depreciation rates approved by the Authority in the Company's most recent general rate case. If and when the Company performs a new depreciation study, the new study will be filed with the Authority, and updated depreciation rates will be utilized in the next annual review under this tariff.
- c. Forward Looking Test Year Operating Expenses (O&M, Taxes other than Income Taxes, and Income Taxes) will be projected using the Approved Methodologies.
- d. The Historic Base Period data shall include actual revenues by billing component, and the Forward Looking Test Year data shall reflect adjustments to forecast revenue billing determinants based on the revenue forecasting methodologies included in the Approved Methodologies for projecting the number of customers and average customer use.
- e. Cost of Capital will be calculated using the Authorized Return on Equity. The Company's cost of debt and capital structure will be calculated using the Approved Methodologies.
- f. Schedules filed pursuant to this mechanism shall utilize the Approved Methodologies as well as other adjustments required to account properly for atypical, unusual, or nonrecurring events.

**C. New Matters.** If New Matters arise, the Company, TRA Staff, and the Consumer Advocate will endeavor to reach a resolved treatment, or if necessary, will seek a ruling from the Authority.

**V. Attestation**

With each Annual ARM Filing, a Company officer shall, as of the date of each Annual ARM Filing, affirmatively represent and warrant, upon information and belief formed after reasonable inquiry, by signing a certificate ("Certificate") under oath: (1) That the Company's Annual ARM Filing has been prepared in accordance with the Approved Methodologies, or that any deviation from or the resolution of any ambiguities in the Approved Methodologies has been affirmatively disclosed and explained in a document attached to such affidavit; (2) That all New Matters have been affirmatively disclosed and explained in a document attached to such affidavit; (3) That the Variance Report (as defined in section IX) includes all matters that are required; (4) That no Disallowed Items have been included in the Company's Annual ARM Filing; (5) That, except as expressly disclosed in a separate schedule dedicated to such disclosure, there have been no additions, deletions, or modifications to the accounts or subaccounts used by the Company as such accounts have been provided to the Authority and Consumer Advocate; (6) That there has been no change in the method of accounting or estimation in any account or subaccount referenced and described in the immediately preceding subsection (5).



ATMOS ENERGY CORPORATION

Original Sheet No. 34.6

**VI. June 1 Rate Adjustment**

Pursuant to the provisions of Tennessee Code Annotated 65-5-103(d)(6)(C), based upon the Forward Looking Test Year and the Approved Methodologies, the Company's tariff rates shall be adjusted to provide for the Company to earn the Authorized Return on Equity. Anything else to the contrary notwithstanding, in determining the annual rate adjustment specified by this paragraph, calculations shall include the Annual Reconciliation Revenue Requirement adjustment discussed in section VII below. All tariff rates shall be adjusted in proportion to the relative adjusted Historic Base Period revenue share of each class and rate, as specified in the Approved Methodologies. The Company shall file revised tariffs reflecting the new rates. The revised tariffs and new rates shall be effective for bills rendered on or after the June 1 immediately following the Annual Filing Date. Approved special contract rates shall be exempt from this ARM and shall not be adjusted hereunder.

**VII. Annual Reconciliation to Authorized Return on Equity**

On or before September 1 of each year, the Company shall file with the Authority, and shall provide a copy to the Consumer Advocate, a reconciliation of actual results ("Annual Reconciliation") to the Authorized Return on Equity for the Forward Looking Test Year immediately completed. The annual reconciliation shall include a calculation of actual cost of service, determined in accordance with the Approved Methodologies, for the Forward Looking Test Year immediately completed; using the same revenue requirement model used in each Annual Filing, substituting actual results in place of previously forecasted data for all aspects of cost of service, excluding revenue calculations. Actual cost of service shall be compared with actual booked revenue, ignoring the revenue impact of any prior year reconciliation, to determine the revenue requirement ("Annual Reconciliation Revenue Requirement") necessary to adjust the actual return on equity to the Authorized Return on Equity for the Forward Looking Test Year immediately completed, all determined in accordance with the Approved Methodologies. Interest shall be added to the "Annual Reconciliation Revenue Requirement" (whether positive or negative). The interest rate shall be the Overall Cost of Capital as stated on Schedule 9 of the Annual ARM Filing compounded for 2 years. New rates shall be calculated to produce a net rate adjustment comprised of the Annual Reconciliation Revenue Requirement from the most recently completed Forward Looking Test Year and the revenue sufficiency/deficiency for the ensuing Forward Looking Test Year, all determined in accordance with the Approved Methodologies. The resulting rates shall be effective on bills rendered on and after June 1 of each year. All tariff rates (except Special Contract rates, which shall not be affected) shall be adjusted in proportion to the relative base revenue share of each class as specified in the Approved Methodologies.

**VIII. The Company will simultaneously copy the Consumer Advocate on all filings made pursuant to this ARM tariff.**

ATMOS ENERGY CORPORATION

Original Sheet No. 34.7

**IX. Variance Reporting and CAPD Authority to Petition**

**Variance Reporting** - As part of its Annual ARM Filing, Atmos Energy shall prepare and file with the TRA, with a copy to the Consumer Advocate, a Variance Report that identifies and explains each and every Atmos Energy revenue and operating expense account and/or subaccount for which the Tennessee amount (including amounts allocated to Tennessee) either exceeds the prior year's amount (based on amounts either as filed by Atmos Energy in the Annual ARM Filing or as adjusted by the TRA under Tenn. Code Ann. § 65-5-103(d)(6)(C)) by 5% and \$30,000; or exceeds the amount (based on amounts either as filed by Atmos Energy in the Annual ARM Filing or as adjusted by the TRA under Tenn. Code Ann. § 65-5-103(d)(6)(C)) in such account in the third preceding year by 10% and \$60,000; or has been added or deleted or modified in form or substance in any way. As to any account and/or subaccount (and including without limitation any process related directly or indirectly to any such account or subaccount) included on a Variance Report, the TRA and/or Consumer Advocate shall have the right in its discretion to request additional information and an explanation from Atmos Energy. Atmos Energy will provide any such information or explanation requested within ten business days of such request. The Consumer Advocate, further, has the right in its discretion to bring such account and/or subaccount (or related process) to the attention of the Authority and to request the Authority to review and consider such account and/or subaccount (or related process). Without limiting the Authority's discretion, the Consumer Advocate may recommend any form or process of review it deems appropriate, including without limitation a review that would include the appointment of a third party to review and report on the account and/or subaccount (or related process).

**CAPD Authority to Petition** -- The CAPD shall have the right in its sole discretion to file a petition or complaint asking the TRA to terminate or modify any ARM Tariff resulting from this Docket or any directly or indirectly related docket or to take any other action contemplated by Tenn. Code Ann. § 65-5-103(d)(6). Atmos Energy shall not oppose the CAPD's petition or complaint filed under this Section on the grounds that such a proceeding is not statutorily authorized or that CAPD is not authorized to bring such a proceeding; provided, however, that Atmos Energy reserves all rights with regard to the merits of any termination or modification or other relief that the CAPD may request or position that the CAPD may assert in any such proceeding.

**Tennessee Distribution System  
Cost of Service  
Twelve Months Ended May 31, XXXX**

Line No.	Description (a)	Reference (b)	Amount (c)
1	Cost of Gas	Schedule 3	XXXX
2			
3	Operation & Maintenance Expense	Schedule 4	XXXX
4			
5	Taxes Other Than Income Taxes	Schedule 5	XXXX
6			
7	Depreciation & Amortization Expense	Schedule 6	XXXX
8			
9	Return	Schedule 7	XXXX
10			
11	Federal Income and State Excise Tax	Schedule 8	XXXX
12			
13	AFUDC	Wp 1-2	XXXX
14			
15	Interest on Customer Deposits	Wp 1-1	XXXX
16			
17	Total Cost of Service		=ROUND(SUM(D11:D25),0)
18			
19			
20	Revenue at Present Rates	Schedule 2	XXXX
21			
22	Net Revenue Deficiency		=ROUND(+D27-D30,0)

**Tennessee Distribution System  
Summary of Revenue at Present Rates  
Twelve Months Ended May 31, XXXX**

Line No.	Description (a)	(b)	Amount (c)
1	Base period per books revenue (1)		XXXX
2			
3	Change from Base Period to Attrition Year		=D16-D9
4			
5	Projected Attrition Year Revenue:		
6	Margin at proposed WNA	XXXX	
7	Gas cost	XXXX	
8	Total		=C14+C15
9			
10	Note:		
11	1. Twelve months ended September 30, XXXX		

Schedule 3

Tennessee Distribution System  
 Cost of Gas  
 Twelve Months Ended May 31, XXXX

Line No.	Description (a)	Amount (b)
1	Base period per books cost of gas (1)	XXXX
2		
3	Adjustments	
4	Net Elimination of Intercompany Leased Storage Property	XXXX
5		
6	Total Adjusted Gas Cost	=C13+C10
7		
8	Change from Base Period to Attrition Year	0
9		
10	Projected Attrition Year Gas Cost	=C17+C15
11		
12	Note:	
13	1. Twelve months ended September 30, XXXX	

**Tennessee Distribution System  
Operation and Maintenance Expenses  
Twelve Months Ended May 31, XXXX**

Line No.	Description (b)	Amount (c)
1	Base period per books O&M Expense (1)	XXXX
2		
3	Change from Base Period to Attrition Year	=C14-C10
4		
5	Attrition Year O&M Expenses - Before Eliminations	XXXX
6		
7	<u>Adjustments to O&amp;M</u>	
8	Elimination of Intercompany Leased Property - Rent	XXXX
9	Inclusion of Barnsley Storage Operating Expense	XXXX
10		
11	Total Adjustments	=ROUND(SUM(C17:C19),0)
12		
13	Total Adjusted Operation and Maintenance Expenses	=ROUND(+C20+C14,0)
14		
15	Note:	
16	1. Twelve months ended September 30, XXXX	

Schedule 5

**Tennessee Distribution System  
Taxes Other Than Income Taxes  
Twelve Months Ended May 31, XXXX**

Line No.	Description (a)	Total (b)
1	Base period per books Other Taxes Expense (1)	XXXX
2		
3	Change from Base Period to Attrition Year	=C14-C10
4		
5	Attrition Year Other Taxes Expense	XXXX
6		
7	Inclusion of Barnsley Storage Other taxes	XXXX
8		
9	Attrition Year Adjusted Taxes Other Than Income Taxes	=C16+C14
10		
11	Note:	
12	1. Twelve months ended September 30, XXXX - Account 408	

**Tennessee Distribution System  
Depreciation and Amortization Expense  
Twelve Months Ended May 31, XXXX**

Line No.	Description (a)	Reference (b)	Amount (c)
1	Base period per books Depreciation Expense (1)		XXXX
2			
3	Change from Base Period to Attrition Year		=D15-D11
4			
5	Attrition Year Depreciation Expense at current Depreciation Rates	Wp 6-2	XXXX
6			
7	Adjustment to reflect Proposed Depreciation Rates		=D19-D15
8			
9	Attrition Year Depreciation Expense at proposed Depreciation Rates	Wp 6-1	XXXX
10			
11	Amortization of Deferred Pension Regulated Asset	Wp 7-3	XXXX
12			
13	=Sch 7!B37	Wp 3-1	XXXX
14			
15	Total Depreciation and Amortization Expense, As Adjusted		=SUM(D19:D23)
16			
17	Note:		
18	1. Twelve months ended September 30, XXXX		



Stipulation and Settlement Agreement  
to  
Docket No. 14-00146

Schedule 7

Tennessee Distribution System  
Rate Base & Return  
Twelve Months Ended May 31, XXXX  
Thirteen Month Average

Line No.	Description (a)	Historic Base Period (1) (b)	Change (c)	Attrition Year (d)	Reference (e)
1	Original Cost of Plant	XXXXX	=E11-C11	XXXXX	Wp 7-1 Wp7-2
2					
3	Accumulated Depreciation and Amortization	XXXXX	=E13-C13	XXXXX	Wp 7-1 Wp7-2
4					
5	Construction Work in Progress per Books	XXXXX	=E15-C15	XXXXX	Wp 7-1 Wp7-2
6					
7	Storage Gas Investment	XXXXX	=E17-C17	XXXXX	Wp 7-1 Wp7-2
8					
9	Cash Working Capital	XXXXX	=E19-C19	XXXXX	Wp 7-5
10					
11	Material & Supplies	XXXXX	=E21-C21	XXXXX	Wp 7-1 Wp7-2
12					
13	Deferred Pension Regualted Asset Balance	XXXXX	=E23-C23	XXXXX	Wp 7-3
14					
15	Accumulated Deferred Income Tax	XXXXX	=E25-C25	XXXXX	Wp 7-1
16					
17	Customer Advances for Construction	XXXXX	=E27-C27	XXXXX	Wp 7-1 Wp7-2
18					
19	Customer Deposits	XXXXX	=E29-C29	XXXXX	Wp 7-1 Wp7-2
20					
21	Accumulated Interest on Customer Deposits	XXXXX	=E31-C31	XXXXX	Wp 7-1 Wp7-2
22					
23	Unadjusted Rate Base	=SUM(C11:C31)	=SUM(D11:D31)	=SUM(E11:E31)	
24	Adjustments:				
25					
26					
27	Net Elimination of Intercompany Leased Property	XXXXX	=E37-C37	XXXXX	Wp 7-1 Wp7-2
28					
29	Total Rate Base	=SUM(C32:C38)	=SUM(D32:D38)	=SUM(E32:E38)	
30					
31	Return at Overall Cost of Capital on Rate Base	=ROUND('Sch 9'!\$E14*\$C39,0)	=ROUND('Sch 9'!\$E14*\$D39,0)	=ROUND('Sch 9'!\$E14*\$E39,0)	
32					
33	Note:				
34	1. Twelve months ended September 30, XXXX				

**Tennessee Distribution System**  
**Computation of State Excise & Income Taxes**  
**Twelve Months Ended May 31, XXXX**

Line No.	Description (a)	Tax Rate (b)	Base Period (1) (c)	Attrition Year (d)	Change
2					
3	Required Return		XXXX	XXXX	=E10-D10
1	Current Return		XXXX	XXXX	=E12-D12
4					
5	Pre-Tax Deficiency from Current Return		=D10-D12	=E10-E12	=E14-D14
6	Tax Expansion Factor		XXXX	=D15	
7	After-Tax Deficiency from Current Return		=D14*D15	=E15*E14	=E16-D16
8					
9	Tax Liability Increase / Decrease (Ln 7 - Ln 3)		=D16-D14	=E16-E14	=E18-D18
10	Current Tax Liability		XXXX	XXXX	=E19-D19
11					
12	Income Tax Liability		=D19+D18	=E19+E18	=E21-D21
13					
14	Less: ITC Amortization		XXXX		=E23-D23
15					
16	Total Income Tax Liability		=D21-D23	=E21-E23	=E25-D25
17					

Note:

1. Twelve months ended September 30, XXXX

**Tennessee Distribution System**  
**Overall Cost of Capital**  
**Twelve Months Ended May 31, XXXX**

Line No.	Description (a)	Percent (b)	Cost Rate (c)	Overall Cost of Capital (d)
1	Long Term Debt Capital	XXXX	XXXX	=ROUND(C10*D10,4)
2	Short Term Debt	XXXX	XXXX	=ROUND(C11*D11,4)
3	Equity Capital	XXXX	0.098	=ROUND(C12*D12,4)
4				
5	Total Capital	=SUM(C10:C12)		=SUM(E10:E12)

Stipulation and Settlement Agreement  
Docket No. 14-00146

Schedule 10

**Tennessee Distribution System**  
**Rate of Return**  
**Twelve Months Ended May 31, XXXX**

Line No.	Description (a)	Reference (b)	Historic Base Period (1) (c)	Change (d)	Attrition Year (e)	Ratemaking Adjustments (f)	Current Rate of Return (g)
1	Total Revenues	Sch. 2	XXXX	=+F11-D11	XXXX	=+H11-F11	XXXX
2							
3	Gas Cost	Sch. 3	XXXX	=+F13-D13	XXXX	=+H13-F13	XXXX
4							
5	Operation & Maintenance Expense	Sch. 4	XXXX	=+F15-D15	XXXX	=+H15-F15	XXXX
6							
7	Taxes Other Than Income Taxes	Sch. 5	XXXX	=+F17-D17	XXXX	=+H17-F17	XXXX
8							
9	Depreciation & Amortization Expense	Sch. 6	XXXX	=+F19-D19	XXXX	=+H19-F19	XXXX
10							
11	Federal Income and State Excise Tax	Wp 10-1	XXXX	=+F21-D21	XXXX	=+H21-F21	XXXX
12							
13	Interest on Customer Deposits	Wp 1-1	XXXX	=+F23-D23	XXXX	=+H23-F23	XXXX
14							
15	AFUDC Interest credit	Wp 1-2	XXXX	=+F25-D25	XXXX	=+H25-F25	=+F25
16							
17	Return on Rate Base		=D11-SUM(D13:D25)	=E11-SUM(E13:E25)	=F11-SUM(F13:F25)	=G11-SUM(G13:G25)	=H11-SUM(H13:H25)
18							
19	Total Rate Base	Sch. 7	XXXX	=+F29-D29	XXXX	=+H29-F29	XXXX
20							
21	Rate of Return on Rate Base		=ROUND(D27/D29,4)		=ROUND(F27/F29,4)		=ROUND(H27/H29,4)
22							
23	Interest Expense	Sch. 8	XXXX	=+F33-D33	XXXX	=+H33-F33	XXXX
24							
25							
26	Return on Equity		=D27-D33		=F27-F33		=H27-H33
27							
28	Rate of Return on Equity		XXXX		XXXX		XXXX
29							

Note:

1. Twelve months ended June 30, 2014

31



Stipulation and Settlement Agreement  
Docket No. 14-00146

Tennessee Distribution System  
Proof of Revenues and Calculation of Rates  
Forward Looking Tenth Year Margin at Present Rates  
Historic Base Period Ended September 30, 1999 and Estimated 2000

## Appendix 11.2

[illegible]

## Tennessee Distribution System

Tennessee Distribution System

Visit: [www.cengage.com](http://www.cengage.com)

[illegible]

to  
Stipulation and Settlement Agreement  
Docket No. 14-00146

Schedule 11-4

Atmos Energy Corp - Tennessee Distribution System  
Proof of Revenues and Calculation of Rates  
Summary Of Present And Proposed Rates  
Forward Looking Test Year Ended May 31, XXXX

	<u>Current Rate</u> Monthly	<u>Proposed Rate</u> Monthly
<b>Sales and Transportation Revenues:</b>		
210 Residential Gas Service (WINTER)		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
210 Residential Gas Service (SUMMER)		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
211 Residential & Small Commercial/Industrial Heating & Cooling		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
220 Commercial & Industrial Gas Service		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
221 Experimental School Gas Service		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
225 Public Housing Authority Gas Service (WINTER)		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
225 Public Housing Authority Gas Service (SUMMER)		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
230 Large Commercial & Industrial Gas Service		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
240 Demand/Commodity Gas Service		
Customer Charge	XXXX	XXXX
1 - 2,000 Mcf	XXXX	XXXX
Next 48,000 Mcf	XXXX	XXXX
Over 50,000 Mcf	XXXX	XXXX
Demand Charge	XXXX	XXXX
250 Interruptible Gas Service		
Customer Charge	XXXX	XXXX
1 - 2,000 Mcf	XXXX	XXXX
Next 48,000 Mcf	XXXX	XXXX
Over 50,000 Mcf	XXXX	XXXX
260 Transportation Service / 250 Interruptible Gas Service		
Customer Charge	XXXX	XXXX
1 - 2,000 Mcf	XXXX	XXXX
Next 48,000 Mcf	XXXX	XXXX
Over 50,000 Mcf	XXXX	XXXX
260 Transportation Service / 220 Commercial & Industrial Gas Service		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
260 Transportation Service / 230 Large Commercial & Industrial Gas Service		
Customer Charge	XXXX	XXXX
Commodity Charge	XXXX	XXXX
Schedule 280 Economic Development Gas Service		
Customer Charge	XXXX	XXXX
1 - 2,000 Mcf	XXXX	XXXX
1 - 2,000 Mcf @ Discount Rate	XXXX	XXXX
Next 48,000 Mcf	XXXX	XXXX
Next 48,000 Mcf @ Discount Rate	XXXX	XXXX
Over 50,000 Mcf	XXXX	XXXX
Over 50,000 Mcf @ Discount Rate	XXXX	XXXX
Schedule 292 Cogeneration, CNG Prime Movers, Fuel Cell Service		
Customer Charge	XXXX	XXXX
1 - 2,000 Mcf	XXXX	XXXX
Next 48,000 Mcf	XXXX	XXXX
Over 50,000 Mcf	XXXX	XXXX
Schedule 293 Large Tonnage Air Conditioning Gas Service		
Customer Charge	XXXX	XXXX
1 - 2,000 Mcf	XXXX	XXXX
Next 48,000 Mcf	XXXX	XXXX
Over 50,000 Mcf	XXXX	XXXX



**Tennessee Distribution System  
Cost of Service True - Up  
Twelve Months Ended May 31, 201(X)**

Line No.	Description (a)	Attrition Year (b)	Amount (c)
1	Schedule 1 Net Revenue Deficiency	5/31/201(X)	XXXX
2			
3	<b><u>Cost of Service</u></b>		
4	Actual Cost of Service	5/31/201(X-2)	XXXX
5			
6	<b><u>Revenue</u></b>		
7	Total Book Revenues	5/31/201(X-2)	XXXX
8	Less: Prior True - Up Revenues	5/31/201(X-3)	XXXX
9	Total Attrition Year Revenues	5/31/201(X-2)	=D17-D18
10			
11	True - Up	5/31/201(X-2)	=D14-D19
12			
13	Cost of Capital	5/31/201(X-2)	=D21*(Cost of Capital^2)
14			
15	True - Up Incl. of Cost of Capital	5/31/201(X-2)	=D23+D21
16			
17	Deficiency Net of True-up		=D25+D11

## to

## EXHIBIT D

ATTACHMENT D  
to  
Stipulation and Settlement Agreement  
Docket No. 14-00146

KNOXVILLE CALENDAR HEATING DDD  
NORMAL DAILY WEATHER (30 YEAR ENDING JUNE 2014)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	24	23	19	10	3	0	0	0	0	3	8	21
2	25	21	18	10	3	0	0	0	0	3	16	21
3	25	20	19	9	4	0	0	0	0	3	12	21
4	25	25	19	9	4	0	0	0	0	3	12	22
5	25	20	17	10	4	0	0	0	0	3	13	23
6	26	24	17	10	3	0	0	0	0	4	15	24
7	25	25	17	10	3	0	0	0	0	4	14	24
8	27	25	16	5	2	0	0	0	0	6	14	23
9	27	25	18	10	2	0	0	0	0	4	13	21
10	25	24	17	8	1	0	0	0	0	4	14	21
11	26	24	17	7	2	0	0	0	0	4	18	23
12	23	22	16	7	2	0	0	0	0	5	16	24
13	28	26	15	6	2	0	0	0	0	4	16	22
14	27	22	13	6	2	0	0	0	0	5	18	23
15	27	22	14	6	1	0	0	0	0	6	16	23
16	28	22	14	7	2	0	0	0	1	6	16	23
17	27	23	15	7	2	0	0	0	0	7	17	22
18	27	22	13	6	2	0	0	0	0	8	16	24
19	27	20	13	5	2	0	0	0	0	8	16	24
20	26	18	14	4	1	0	0	0	1	9	18	26
21	28	17	14	4	1	0	0	0	0	8	16	25
22	28	18	14	5	1	0	0	0	0	8	18	24
23	28	18	13	6	1	0	0	0	2	9	18	24
24	26	20	12	6	1	0	0	0	2	8	18	27
25	26	20	12	4	1	0	0	0	1	9	17	29
26	28	20	12	5	1	0	0	0	1	8	17	29
27	28	20	11	5	0	0	0	0	2	10	16	26
28	29	20	10	5	1	0	0	0	2	10	17	29
29	24	4	10	4	1	0	0	0	11	22	24	24
30	24	10	10	3	0	0	0	0	3	9	20	24
31	24	11	0	0	0	0	0	0	0	8	23	23
Calendar Total	811	828	469	204	89	3	0	0	19	193	462	735
Cycle Total	782	793	516	327	113	19	0	0	1	29	327	692

NON-LEAP YEAR TOTAL	3,839
LEAP YEAR TOTAL	3,878

KNOXVILLE CALENDAR HEATING DDD  
NOAA 30 Year Normal Daily Weather (1981 - 2010)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	26	20	20	11	4	1	0	0	0	3	19	21
2	27	25	18	11	4	1	0	0	0	3	11	21
3	27	25	18	10	3	1	0	0	0	3	12	22
4	27	25	18	10	3	1	0	0	0	3	12	22
5	27	25	18	10	3	0	0	0	0	3	12	22
6	27	25	18	10	3	0	0	0	0	4	12	22
7	27	25	17	8	3	0	0	0	0	4	12	22
8	27	24	17	8	3	0	0	0	0	4	13	23
9	27	24	17	8	3	0	0	0	0	4	13	23
10	27	24	16	8	2	0	0	0	0	5	13	23
11	27	24	16	8	2	0	0	0	0	5	14	24
12	27	23	16	8	2	0	0	0	0	5	14	24
13	27	23	16	8	2	0	0	0	0	5	15	24
14	27	23	16	8	2	0	0	0	0	5	15	24
15	27	23	15	7	2	0	0	0	0	6	15	24
16	27	22	15	7	2	0	0	0	1	6	16	25
17	27	22	15	7	2	0	0	0	1	8	16	25
18	27	22	14	7	2	0	0	0	1	7	16	25
19	27	22	14	6	1	0	0	0	1	7	17	26
20	27	21	14	6	1	0	0	0	1	7	17	25
21	27	21	13	6	1	0	0	0	1	8	17	25
22	27	21	13	6	1	0	0	0	1	8	18	26
23	27	21	13	5	1	0	0	0	1	8	18	26
24	27	20	12	5	1	0	0	0	1	8	18	26
25	26	20	12	4	1	0	0	0	2	9	18	26
26	26	20	12	5	1	0	0	0	2	9	19	26
27	26	19	12	5	1	0	0	0	2	9	19	26
28	26	19	12	4	1	0	0	0	2	9	20	26
29	26	19	11	4	1	0	0	0	3	10	20	26
30	26	19	11	3	0	0	0	0	3	11	20	27
31	26	11	0	0	0	0	0	0	0	11	27	27
Calendar Total	829	853	461	219	88	4	0	0	23	196	467	752
Cycle Total	816	788	545	342	122	21	0	0	0	88	328	610

TO BE USED IN BILLING  
KNOXVILLE CALENDAR HEATING DDD  
SMOOTHED NORMAL DAILY WEATHER (30 YEAR ENDING JUNE, 2014)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	25	25	20	10	4	1	0	0	0	3	10	21
2	26	24	18	10	4	1	0	0	0	3	11	21
3	26	24	18	9	3	1	0	0	0	3	11	21
4	26	24	18	9	3	1	0	0	0	3	12	22
5	26	24	18	9	3	0	0	0	0	3	12	22
6	26	24	18	9	3	0	0	0	0	4	12	22
7	26	24	17	8	3	0	0	0	0	4	12	22
8	26	23	17	8	3	0	0	0	0	4	13	23
9	26	23	17	8	3	0	0	0	0	4	13	23
10	26	23	16	8	2	0	0	0	0	5	13	23
11	26	23	16	7	2	0	0	0	0	5	14	23
12	26	22	16	7	2	0	0	0	0	5	14	23
13	26	22	16	7	2	0	0	0	0	5	15	23
14	26	22	15	7	2	0	0	0	0	6	15	23
15	26	22	15	7	2	0	0	0	0	6	15	23
16	26	21	15	7	2	0	0	0	1	6	16	24
17	26	21	15	7	2	0	0	0	1	6	16	24
18	26	21	14	7	2	0	0	0	1	7	16	24
19	26	21	14	6	1	0	0	0	1	7	17	24
20	26	20	14	6	1	0	0	0	1	7	17	24
21	26	20	13	6	1	0	0	0	1	8	17	24
22	26	20	13	5	1	0	0	0	1	8	18	25
23	26	20	13	5	1	0	0	0	1	8	18	25
24	26	19	13	5	1	0	0	0	1	8	18	25
25	25	19	12	5	1	0	0	0	2	9	19	25
26	25	18	12	5	1	0	0	0	2	9	19	25
27	25	18	12	5	1	0	0	0	2	9	19	25
28	25	18	12	4	1	0	0	0	2	9	20	25
29	25	18	11	4	1	0	0	0	2	10	20	25
30	25	11	3	0	0	0	0	0	2	11	20	26
31	25	11	0	0	0	0	0	0	0	11	20	26
Calendar Total	811	834	460	204	88	3	0	0	19	193	462	735
Cycle Total	781	784	528	328	119	18	0	0	0	21	323	653

ATTACHMENT D  
to  
Stipulation and Settlement Agreement  
Docket No. 14-00146

NASHVILLE CALENDAR HEATING DDD  
NORMAL DAILY WEATHER (30 YEAR ENDING JUNE 2014)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	25	22	19	11	3	0	0	0	0	3	9	21
2	25	23	18	8	3	0	0	0	0	3	11	21
3	26	24	21	10	5	0	0	0	0	3	12	20
4	25	25	18	10	5	0	0	0	0	3	12	21
5	26	28	18	11	3	0	0	0	0	3	12	23
6	26	29	17	10	3	0	0	0	0	4	14	25
7	27	25	17	8	2	0	0	0	0	5	13	24
8	27	25	16	8	1	0	0	0	0	5	12	21
9	20	25	15	9	2	0	0	0	0	4	13	23
10	25	25	17	8	2	0	0	0	0	5	14	23
11	25	25	16	8	2	0	0	0	0	4	16	24
12	23	20	15	7	2	0	0	0	0	4	15	23
13	25	25	15	7	2	0	0	0	0	4	14	22
14	27	22	15	5	2	0	0	0	0	5	14	22
15	28	22	14	7	2	0	0	0	0	6	15	23
16	27	23	14	7	2	0	0	0	0	6	17	22
17	26	23	13	7	2	0	0	0	0	6	16	24
18	27	21	12	5	2	0	0	0	0	6	14	24
19	28	21	13	4	1	0	0	0	0	8	14	24
20	27	18	13	4	1	0	0	0	0	8	14	25
21	28	17	14	5	1	0	0	0	1	7	16	24
22	27	16	14	4	1	0	0	0	1	7	17	25
23	27	20	12	5	0	0	0	0	2	7	18	26
24	26	21	12	5	0	0	0	0	2	8	18	26
25	28	21	12	4	1	0	0	0	1	8	16	31
26	28	20	11	4	0	0	0	0	2	8	15	28
27	28	20	11	5	0	0	0	0	2	9	16	24
28	28	21	1	4	0	0	0	0	2	10	19	24
29	28	4	10	4	0	0	0	0	2	9	18	23
30	25	11	3	0	0	0	0	0	2	8	20	23
31	25	11	0	0	0	0	0	0	1	7	22	27
Calendar Total	813	655	443	192	47	2	0	0	16	179	443	729
Cycle Total	780	706	618	316	103	15	0	0	1	78	314	583

NON-LEAP YEAR TOTAL	3,499
LEAP YEAR TOTAL	3,511

NASHVILLE CALENDAR HEATING DDD  
NOAA 30 Year Normal Daily Weather (1981 - 2010)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	28	26	19	11	4	1	0	0	0	2	8	20
2	26	26	19	11	3	1	0	0	0	3	11	21
3	27	26	19	10	3	1	0	0	0	3	11	22
4	27	26	19	10	3	0	0	0	0	3	11	22
5	27	28	18	10	3	0	0	0	0	4	12	22
6	28	25	18	10	3	0	0	0	0	4	12	22
7	29	26	18	9	3	0	0	0	0	4	12	23
8	28	25	18	9	3	0	0	0	0	13	13	23
9	28	25	17	8	2	0	0	0	0	5	13	24
10	29	26	17	9	2	0	0	0	0	5	14	24
11	28	24	17	8	2	0	0	0	0	5	14	24
12	28	24	16	8	2	0	0	0	0	5	14	24
13	29	24	16	8	2	0	0	0	0	5	14	24
14	29	24	16	8	2	0	0	0	0	6	15	25
15	29	23	16	7	2	0	0	0	0	6	15	25
16	29	23	15	7	2	0	0	0	0	6	15	25
17	29	23	15	7	2	0	0	0	0	1	16	25
18	29	23	15	7	2	0	0	0	0	1	16	25
19	28	22	14	6	1	0	0	0	0	1	17	26
20	27	22	14	6	1	0	0	0	0	1	17	26
21	27	22	14	6	1	0	0	0	0	1	17	26
22	27	21	14	6	1	0	0	0	0	1	18	26
23	27	21	13	5	1	0	0	0	0	1	18	26
24	27	21	13	5	1	0	0	0	0	2	18	26
25	27	21	13	5	1	0	0	0	0	2	18	26
26	27	20	12	5	1	0	0	0	0	2	19	27
27	27	20	12	4	1	0	0	0	0	2	19	27
28	27	20	12	4	1	0	0	0	0	2	19	27
29	27	20	12	4	1	0	0	0	0	4	20	27
30	27	11	3	0	0	0	0	0	0	10	21	27
31	26	11	0	0	0	0	0	0	0	10	22	27
Calendar Total	848	673	473	217	57	3	0	0	24	181	458	763
Cycle Total	832	659	562	347	119	21	0	0	0	87	317	614

TO BE USED IN BILLING  
NASHVILLE CALENDAR HEATING DDD  
SMOOTHED NORMAL DAILY WEATHER (30 YEAR ENDING JUNE, 2014)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	25	25	18	10	3	1	0	0	0	3	9	19
2	25	25	18	10	2	1	0	0	0	3	11	20
3	26	25	18	9	2	1	0	0	0	3	11	21
4	26	25	18	9	2	0	0	0	0	3	11	21
5	26	25	17	9	2	0	0	0	0	4	12	21
6	27	24	17	9	2	0	0	0	0	4	12	21
7	27	24	17	8	2	0	0	0	0	4	12	22
8	27	24	17	8	2	0	0	0	0	4	13	22
9	27	24	16	8	2	0	0	0	0	4	13	22
10	27	24	16	8	2	0	0	0	0	5	13	23
11	27	23	16	7	2	0	0	0	0	5	14	23
12	27	23	15	7	2	0	0	0	0	5	14	23
13	27	23	15	7	2	0	0	0	0	6	14	24
14	27	23	15	7	2	0	0	0	0	6	14	24
15	27	22	15	6	2	0	0	0	0	6	14	24
16	27	22	14	6	2	0	0	0	0	1	15	24
17	27	22	14	6	2	0	0	0	0	1	15	24
18	27	22	14	6	2	0	0	0	0	1	16	25
19	27	21	13	5	1	0	0	0	0	1	16	25
20	26	21	13	5	1	0	0	0	0	1	17	25
21	26	21	13	5	1	0	0	0	0	1	17	25
22	26	20	13	5	1	0	0	0	0	1	17	25
23	26	20	12	4	1	0	0	0	0	1	17	25
24	26	20	12	4	1	0	0	0	0	1	17	25
25	26	20	12	4	1	0	0	0	0	2	18	26
26	26	16	11	4	1	0	0	0	0	2	18	26
27	26	16	11	4	1	0	0	0	0	2	18	26
28	26	16	11	4	1	0	0	0	0	2	19	26
29	26	16	11	4	1	0	0	0	0	2	19	26
30	20	0	10	3	0	0	0	0	0	3	20	26
31	20	0	10	3	0	0	0	0	0	9	20	26
Calendar Total	813	655	443	192	47	21	0	0	18	179	443	729
Cycle Total	796	770	628	318	103	16	0	0	0	77	302	589

ATTACHMENT D  
to  
Stipulation and Settlement Agreement  
Docket No. 14-00146

PADUCAH CALENDAR HEATING DDD  
NORMAL DAILY WEATHER (30 YEAR ENDING JUNE 2014)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	28	26	21	11	4	1	0	0	0	3	18	23
2	29	27	21	9	5	0	0	0	0	4	13	22
3	28	26	24	6	5	0	0	0	0	4	13	22
4	28	28	22	11	4	0	0	0	0	4	13	22
5	30	29	19	12	3	0	0	0	0	4	13	25
6	30	29	19	12	3	0	0	0	0	6	16	27
7	30	28	19	6	2	0	0	0	0	6	15	26
8	31	29	18	6	2	0	0	0	0	5	14	25
9	29	29	10	11	1	0	0	0	0	5	13	20
10	29	28	20	9	2	0	0	0	0	6	14	28
11	27	28	18	7	2	0	0	0	0	6	16	27
12	25	30	10	9	2	0	0	0	0	5	17	27
13	28	28	16	8	3	0	0	0	0	6	17	26
14	30	25	17	2	2	0	0	0	0	7	18	24
15	30	26	16	8	2	0	0	0	1	8	17	24
16	29	27	18	8	2	0	0	0	1	8	18	26
17	29	26	15	7	2	0	0	0	0	7	18	26
18	31	24	13	10	4	1	0	0	0	8	18	27
19	31	24	15	4	1	0	0	0	1	8	18	26
20	31	21	15	5	1	0	0	0	1	8	10	27
21	31	21	16	6	1	0	0	0	1	7	18	26
22	30	22	10	5	1	0	0	0	1	9	19	27
23	29	22	13	5	1	0	0	0	3	9	20	28
24	30	24	13	5	1	0	0	0	3	9	21	32
25	31	22	14	5	1	0	0	0	3	9	20	34
26	31	22	14	5	1	0	0	0	3	9	18	31
27	30	22	12	6	1	0	0	6	3	11	18	28
28	29	23	10	4	0	0	0	0	11	22	27	27
29	29	4	12	4	0	0	0	0	11	21	26	26
30	30	0	13	3	0	0	0	0	4	10	22	26
31	28	0	12	0	0	0	0	0	0	9	23	25
Calendar Total	810	721	803	222	88	3	0	1	33	219	808	820
Cycle Total	810	891	860	340	119	18	0	0	4	104	267	653

NON-LEAP YEAR TOTAL	3,993
LEAP YEAR TOTAL	4,003

PADUCAH CALENDAR HEATING DDD  
NOAA 30 Year Normal Daily Weather (1981 - 2010)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	30	30	21	13	4	1	0	0	0	4	12	23
2	29	29	21	12	4	1	0	0	0	4	12	24
3	29	29	21	17	4	1	0	0	0	4	12	24
4	30	29	21	11	3	1	0	0	0	5	12	24
5	31	28	20	11	3	0	0	0	0	5	13	25
6	31	28	20	11	3	0	0	0	0	5	13	25
7	31	28	20	10	3	0	0	0	0	5	14	26
8	31	28	18	10	3	0	0	0	0	6	14	26
9	31	27	10	10	3	0	0	0	0	6	14	26
10	31	27	10	10	3	0	0	0	0	6	16	26
11	31	27	18	9	3	0	0	0	0	6	16	27
12	31	27	18	9	2	0	0	0	0	6	18	27
13	31	26	18	9	2	0	0	0	1	7	18	27
14	31	26	17	9	2	0	0	0	1	7	18	28
15	31	26	17	8	2	0	0	0	1	7	17	28
16	31	26	17	8	2	0	0	0	1	7	17	28
17	31	25	17	8	2	0	0	0	1	7	17	28
18	31	25	16	7	2	0	0	0	1	8	18	29
19	31	25	16	7	2	0	0	0	2	8	19	29
20	31	24	16	7	2	0	0	0	2	8	19	29
21	30	24	15	7	1	0	0	0	2	8	19	29
22	30	24	15	8	1	0	0	0	2	9	20	29
23	30	23	15	6	1	0	0	0	2	9	20	29
24	30	23	14	6	1	0	0	0	2	9	20	29
25	30	23	14	5	1	0	0	0	3	9	21	30
26	30	22	14	5	1	0	0	0	3	10	21	30
27	30	22	14	5	1	0	0	0	3	10	22	30
28	30	22	10	5	1	0	0	0	3	10	22	30
29	30	22	13	5	1	0	0	0	4	11	23	30
30	30	0	12	4	0	0	0	0	5	11	23	30
31	29	0	12	0	1	0	0	1	0	11	0	30
Calendar Total	842	748	823	248	64	4	0	1	38	228	810	854
Cycle Total	928	893	819	353	139	24	0	0	4	118	361	855

TO BE USED IN BILLING  
PADUCAH CALENDAR HEATING DDD  
SMOOTHED NORMAL DAILY WEATHER (30 YEAR ENDING JUNE, 2014)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	28	28	20	12	3	1	0	0	0	4	12	23
2	28	28	20	11	3	1	0	0	0	4	12	23
3	28	28	20	11	3	1	0	0	0	4	12	23
4	29	28	20	10	3	1	0	0	0	5	12	23
5	30	27	19	10	3	0	0	0	0	5	13	24
6	30	27	19	10	3	0	0	0	0	5	13	24
7	30	27	19	9	3	0	0	0	0	5	14	25
8	30	27	18	9	3	0	0	0	0	6	14	25
9	30	26	18	8	3	0	0	0	0	6	15	26
10	30	26	18	8	3	0	0	0	0	6	15	26
11	30	26	17	8	3	0	0	0	0	6	15	26
12	30	26	17	8	2	0	0	0	0	7	16	26
13	30	25	17	8	2	0	0	0	0	7	16	27
14	30	25	16	8	2	0	0	0	0	7	17	27
15	30	25	16	7	2	0	0	0	0	7	17	27
16	30	25	16	7	2	0	0	0	0	7	17	27
17	30	24	16	7	2	0	0	0	0	8	18	27
18	30	24	15	6	2	0	0	0	0	8	18	27
19	30	24	15	6	2	0	0	0	0	8	18	28
20	30	23	15	6	2	0	0	0	0	8	19	28
21	29	23	14	6	1	0	0	0	0	8	19	28
22	29	23	14	5	1	0	0	0	0	9	20	28
23	29	22	14	5	1	0	0	0	0	9	20	28
24	29	22	13	5	1	0	0	0	0	9	20	28
25	29	22	13	5	1	0	0	0	0	9	21	29
26	29	21	13	5	1	0	0	0	0	10	21	29
27	29	21	13	5	1	0	0	0	0	10	22	29
28	29	21	12	5	1	0	0	0	0	10	22	29
29	29	21	12	4	0	0	0	0	0	11	23	29
30	29	0	12	4	0	0	0	0	0	11	23	29
31	28	0	12	0	1	0	0	1	0	11	0	29
Calendar Total	810	721	803	222	88	3	0	1	33	219	808	820
Cycle Total	812	889	897	364	120	20	0	0	3	110	348	653

ATTACHMENT D  
to  
Stipulation and Settlement Agreement  
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BRISTOL CALENDAR HEATING DDD  
NORMAL DAILY WEATHER (30 YEAR ENDING JUNE 2014)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	20	20	22	13	4	1	0	0	0	6	11	24
2	27	27	21	13	4	1	0	0	0	5	13	24
3	27	26	22	17	8	0	0	0	0	5	15	23
4	27	27	22	11	6	0	0	0	0	5	10	25
5	28	20	20	12	5	1	0	0	1	6	18	25
6	28	26	20	13	4	1	0	0	0	6	18	27
7	29	27	19	13	4	1	0	0	0	8	17	27
8	30	28	19	11	3	0	0	0	0	8	17	25
9	29	28	19	17	3	0	0	0	0	6	17	24
10	29	27	20	11	3	0	0	0	0	6	17	24
11	28	26	20	8	3	0	0	0	0	6	18	26
12	27	28	19	10	4	0	0	0	0	7	18	26
13	27	20	18	11	4	0	0	0	0	7	19	25
14	29	26	18	6	3	0	0	0	1	6	18	25
15	29	25	18	8	3	0	0	0	1	9	17	24
16	30	26	17	9	3	0	0	0	2	9	17	25
17	30	27	18	10	4	0	0	0	2	9	19	25
18	29	25	18	8	3	0	0	0	2	9	19	27
19	30	23	10	7	4	0	0	0	1	11	18	27
20	31	22	17	8	3	0	0	0	1	11	17	28
21	32	20	18	7	2	0	0	0	1	11	19	28
22	31	21	18	8	3	0	0	0	1	11	20	26
23	30	21	10	8	2	0	0	0	2	11	21	26
24	30	24	15	8	2	0	0	0	2	10	20	29
25	31	24	14	7	2	0	0	0	2	11	20	31
26	31	23	15	7	1	0	0	0	2	10	19	31
27	31	23	14	7	1	0	0	0	2	11	18	28
28	29	23	12	7	1	0	0	0	4	12	19	27
29	27	5	12	6	1	0	0	0	5	14	22	27
30	26		12	4	1	0	0	0	5	12	22	27
31	28		11			0	0	0		11		25
Calendar Total	892	712	840	276	92	7	0	1	39	267	538	811
Cycle Total	858	679	600	413	107	29	1	0	0	129	418	665

NON-LEAP YEAR TOTAL	4,170
LEAP YEAR TOTAL	4,151

BRISTOL CALENDAR HEATING DDD  
NOAA 30 Year Normal Daily Weather (1981 - 2010)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	30	29	22	14	7	2	0	0	0	5	14	23
2	30	29	22	14	6	2	0	0	0	5	14	24
3	30	28	22	13	5	1	0	0	0	5	14	24
4	30	28	22	13	5	1	0	0	0	6	15	25
5	30	28	21	13	5	1	0	0	0	6	15	25
6	30	28	21	13	5	1	0	0	0	6	15	25
7	30	28	21	12	5	1	0	0	0	7	15	25
8	30	28	20	12	5	1	0	0	0	7	16	26
9	30	27	20	12	5	0	0	0	1	7	16	26
10	30	27	20	12	4	0	0	0	1	8	17	26
11	30	27	20	11	4	0	0	0	1	8	17	27
12	30	27	19	11	4	0	0	0	1	8	17	27
13	30	26	19	11	4	0	0	0	1	8	17	27
14	30	26	19	11	4	0	0	0	1	9	18	27
15	30	26	19	10	3	0	0	0	1	9	18	28
16	30	26	18	10	3	0	0	0	2	8	19	28
17	30	26	18	10	3	0	0	0	2	10	19	28
18	30	25	18	9	3	0	0	0	2	10	20	28
19	30	25	18	9	3	0	0	0	2	10	20	28
20	30	25	17	8	3	0	0	0	2	10	20	28
21	30	25	17	8	3	0	0	0	2	11	20	28
22	30	24	17	8	3	0	0	0	3	11	21	29
23	30	24	16	8	2	0	0	0	3	11	21	29
24	30	24	16	8	2	0	0	0	3	11	21	29
25	30	23	16	8	2	0	0	0	4	12	22	29
26	30	23	16	7	2	0	0	0	4	12	22	29
27	29	23	15	7	2	0	0	0	4	12	23	29
28	29	23	15	7	1	0	0	0	5	13	23	29
29	29	23	15	7	1	0	0	0	8	13	23	30
30	29	23	15	6	1	0	0	0		13		30
31	29	23	14		1	0	0	1		13		30
Calendar Total	926	751	858	304	109	11	0	1	52	282	551	843
Cycle Total	910	697	646	433	195	47	0	0	7	149	416	697

TO BE USED IN BILLING  
BRISTOL CALENDAR HEATING DDD  
SMOOTHED NORMAL DAILY WEATHER (30 YEAR ENDING JUNE, 2014)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	29	27	21	13	6	1	0	0	0	5	14	23
2	29	27	21	13	5	1	0	0	0	5	14	23
3	29	27	21	12	5	1	0	0	0	5	14	23
4	29	27	21	12	4	1	0	0	0	6	15	24
5	29	27	20	12	4	1	0	0	0	6	15	24
6	29	27	20	12	4	1	0	0	0	7	15	24
7	29	27	19	11	4	1	0	0	0	7	16	25
8	29	27	19	11	4	1	0	0	0	7	16	25
9	29	26	19	11	4	1	0	0	0	7	16	25
10	29	26	19	11	3	0	0	0	1	7	17	25
11	29	26	19	10	3	0	0	0	1	8	17	25
12	29	26	18	10	3	0	0	0	1	8	17	26
13	29	25	18	10	3	0	0	0	1	9	18	26
14	29	25	18	10	3	0	0	0	1	9	18	26
15	29	25	17	9	3	0	0	0	1	9	18	27
16	29	25	17	9	3	0	0	0	2	9	18	27
17	29	24	17	8	3	0	0	0	2	9	19	27
18	29	24	17	8	3	0	0	0	2	9	20	27
19	29	24	16	8	3	0	0	0	2	9	20	27
20	29	24	16	8	3	0	0	0	2	10	20	27
21	29	23	16	7	3	0	0	0	2	10	20	28
22	29	23	15	7	2	0	0	0	2	10	20	28
23	29	23	15	7	2	0	0	0	2	10	20	28
24	29	23	15	7	2	0	0	0	2	11	21	28
25	29	22	15	7	2	0	0	0	3	11	21	28
26	29	22	14	6	2	0	0	0	3	11	21	28
27	29	22	14	6	2	0	0	0	3	11	21	28
28	28	22	14	6	2	0	0	0	3	11	22	28
29	28	22	14	5	1	0	0	0	4	12	22	28
30	28	0	14	5	1	0	0	0	1	12	22	29
31	28	0	13	6		0	0	1	0	12	0	29
Calendar Total	853	713	840	276	92	7	0	1	39	267	538	811
Cycle Total	877	649	613	414	173	37	0	0	8	133	450	675

# EXHIBIT E



**ATTACHMENT E**  
**to**  
**Stipulation and Settlement Agreement**  
**Docket No. 14-00146**

**DOCUMENTS TO BE FILED WITH ANNUAL ARM FILING**

**1. REVENUE REQUIREMENT SCHEDULES**

- a. Schedule 1: Cost of Service (and supporting workpapers)
- b. Schedule 2: Summary of Revenue at Present Rates
- c. Schedule 3: Cost of Gas (and supporting workpapers)
- d. Schedule 4: Operation and Maintenance Expenses (and supporting workpapers)
- e. Schedule 5: Taxes Other Than Income Taxes (and supporting workpapers)
- f. Schedule 6: Depreciation and Amortization Expense (and supporting workpapers)
- g. Schedule 7: Rate Base & Return (and supporting workpapers)
- h. Schedule 8: State Excise & Income Taxes (and supporting workpapers)
- i. Schedule 9: Overall Cost of Capital (and supporting workpapers)
- j. Schedule 10: Rate of Return (and supporting workpapers)
- k. Schedule 11-1: Proof of Revenues and Calculation of Rates, Historic Base Period Margin at Present Rates
- l. Schedule 11-2: Proof of Revenues and Calculation of Rates, Forward Looking Test Year Margin at Present Rates
- m. Schedule 11-3: Proof of Revenues and Calculation of Rates, Rate Design
- n. Schedule 11-4: Proof of Revenues and Calculation of Rates, Summary of Present and Proposed Rates.
- o. TRA STAFF REVENUE REQUIREMENT SCHEDULES from Docket 14-00146 Staff Data Requests

**2. RELIED UPONS (Referenced years of documents to be updated with each annual filing)**

- a. 2013 Blending percentages for Greenville and CKV Center Effective Apr-13
- b. 2014 Blending percentages for Greenville and CKV Center Effective Oct-13
- c. ADIT TN Projection Oct 2014 to Rates
- d. Cash Working Capital
- e. Depreciation
- f. Essbase Support Final
- g. FY 2015 Ad Valorem Budget
- h. FY14 Composite Factors for Rates\_11.11.13
- i. FY15 Blending percentages for Greenville and CKV Center Effective Oct-14
- j. FY15 Composite Factors for Rates\_11.5.14
- k. Gas Storage forecast 2014\_Thru May 2016
- l. Income Statement
- m. Inflations Calculation
- n. Intercompany Lease Property 2014
- o. KMD FY15 CapEx Projected Budget Final
- p. KYMidStates CapEx Jul14
- q. O&M Summary Historic Year

- r. O&M Summary Test Year-Budget FY15
  - s. Plant Balances 2015 TN Case
  - t. Reg Asset Tenn Calcs Thru 073114
  - u. SSU FY15 CapEx Projected Budget as of 07-31-14
  - v. SSU-CapEx Projections-2014
  - w. Taxes Other FY15 Details 093
  - x. Taxes Other Historical
  - y. TN SSU Asset Depreciation activity by month Jun-13 to Jun-14
  - z. TN Depreciation Rates\_03-2014
  - aa. TN Office Leases 2015
  - bb. TN-FYE2014-AcctAllocation
  - cc. TRA Customer Deposits Interest Rate
  - dd. Historic Base Period and Forward Looking Test Year Billing Determinants  
(Confidential)
3. WEATHER NORMALIZATION
- a. 30 Year Smoothed Normal Bristol Weather
  - b. 30 Year Smoothed Normal Knoxville Weather
  - c. 30 Year Smoothed Normal Nashville Weather
  - d. 30 Year Smoothed Normal Paducah Weather
4. TENNESSEE MINIMUM FILING REQUIREMENT #38
5. TRIAL BALANCE
6. GENERAL LEDGER

## EXHIBIT F

**ATTACHMENT F**  
**to**  
**Stipulation and Settlement Agreement**  
**Docket No. 14-00146**

**REGULATORY ASSETS**

1. Pension Regulatory Asset authorized in the Final Order of Docket No. 12-00064.  
24 month amortization of beginning balance of \$1,298,490 beginning June, 2015  
(\$54,104 per month x 24 months). See Attachment A, WP 7-3.  
Asset to be fully amortized on May 31, 2017

# EXHIBIT G

**ATTACHMENT G**  
**to**  
**Stipulation and Settlement Agreement**  
**Docket No. 14-00146**

**SPECIAL CONTRACT CUSTOMERS**

1. Mountain Home Energy Center, LLC  
TRA Docket No. 01-00138  
Effective Date: July 20, 2001  
Expiration: July 19, 2016 (not including possible renewals)
2. Middle Tennessee State University  
TRA Docket No. 98-00277  
Effective Date: March 12, 1999  
Expiration: March 12, 2019 (final renewal period)
3. UCAR Carbon Company, Inc.  
TPSC Docket No. 93-05553  
Effective Date: 11/1/11  
Expiration: 10/31/15
4. U.S. Nitrogen, LLC  
TRA Docket No. 11-00122  
Effective Date: December 1, 2012  
Expiration: November 31, 2022 (not including possible renewals)

# EXHIBIT H

**ATTACHMENT H**  
**to**  
**Stipulation and Settlement Agreement**  
**Docket No. 14-00146**

**DISALLOWANCE SUBACCOUNTS**

**Incentive Compensation:**

1. 07452 - Variable Pay & Mgmt Incentive Plans
2. 07458 - Restricted Stock - Long Term Incentive Plan - Performance Based
3. 07460 - RSU-Long Term Incentive Plan - Time Lapse
4. 07463 - RSU-Management Incentive Plan
5. 07454 - VPP & MIP - Capital Credit
6. 07450 - Capitalized Restricted Stock

**Non-Deductible Dues**

1. 05416 - Club Dues - Nondeductible

**Spousal and Dependent Travel**

2. 05412 - Spousal & Dependent Travel



# EXHIBIT I

**ATTACHMENT I**  
**to**  
**Stipulation and Settlement Agreement**  
**Docket No. 14-00146**

**COPY OF CAPD REQUEST 1-058**  
**REMOVAL OF FRANKLIN OFFICE AND INCLUSION OF LEASE PAYMENTS**

**TN DOCKET 14-00146 – CAPD 1-058 (Informal 1-07)**

Refer to the Company's response to MFR #52 in the 2014 rate case. Specifically refer to the following attrition year projects related to the Company's Franklin Office:

<b>Project Type</b>	<b>Start &amp; Completion</b>	<b>Budget Amount</b>
IT Build-out for new Franklin, TN Office	FY 2016	\$613,767
093.Building new office in Franklin, TN	FY 2016	\$2,909,240
Purchase of land for Franklin office.	FY 2015	\$1,274,107

Please provide documentation on the total costs and economic feasibility of the Franklin Office, including which existing costs will cease when the project is completed and any allocation of cost to the Company's other divisions.

**RESPONSE:**

At the time the Company filed its petition, it was actively negotiating to purchase land by the end of calendar 2014. Unforeseen changes in the size of the particular land parcel offered by the seller rendered that parcel unacceptable and have resulted in the Company postponing its building plans.

Due to the unforeseen issues in purchasing the land for the building, it is reasonable to remove the building related capital additions from the current filing and add back the lease payments that were removed from the original request.

The entirety of the building-related capital additions in the Company's filing is as follows which includes the amounts in division 091 as well as 093:

Project Name	Expenditure Type	Rate Division	FY 2015	FY 2016	Total
3301.091.Franklin Office Building	Structures	091	\$3,742,573	\$891,096	\$4,633,669
3301.091.Franklin Office Land Purchase	Structures	091	\$849,405	\$0	\$849,405
3301.093.Franklin Office Building	Structures	093	\$2,909,240	\$692,638	\$3,601,878
3301.093.Franklin Office Land Purchase	Structures	093	\$1,274,107	\$0	\$1,274,107
3301.IT Build-out New Franklin Office	IT Other Purchases	093	\$613,767	\$0	\$613,767
Furniture Purchases	Structures	091	\$0	\$485,577	\$485,577
Total			\$9,389,092	\$2,069,311	\$11,458,403

The Company removed lease payments from its filing for the last five months of the attrition period (January - May, 2016) in the following amounts consistent with the anticipated completion of the building:

200 Noah Drive -- \$26,106.50 per month	Rate Division 093
810 Crescent Centre Dr. -- \$45,755.26 per month	Rate Division 091
377 Riverside Dr. 201 -- \$9,376.83 per month	Rate Division 091

The Company has made these adjustments to its filed revenue requirement model. The impact of these changes reduces the Company's filed revenue requirement by \$840,599.

Respondent: Greg Waller