# BEFORE THE TENNESSEE REGULATORY AUTHORITY NASHVILLE, TENNESSEE

IN RE:	)	
	)	
ATMOS ENERGY CORPORATION	)	
GENERAL RATE CASE AND PETITION	)	<b>Docket No. 14-00146</b>
TO ADOPT ANNUAL REVIEW	)	
MECHANISM AND ARM TARIFF	)	

# STIPULATION AND SETTLEMENT AGREEMENT

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 Tile 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.
- 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;
- 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.
- 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.
- 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 cyclebilling. 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. 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).
  - 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).

- Non-Labor (excluding rent, FAS 87 accrual, disallowances and (ii) 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

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.

Prudent rate making and accounting requires that depreciation rates (iii) 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 All other ADIT balances shall be held accumulated ADIT. 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.

#### 1. 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.
- The annual reconciliation shall include a calculation of actual cost of b. 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 The calculation of the Annual with the Approved Methodologies. 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

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 291, 2015

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

CONSUMER ADVOCATE AND PROTECTION DIVISION

Herbert H. Slatery III, #09077

Attorney General and Reporter

Wayne Marvin, #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	Reference	Amount
	(a)	(b)	(c)
1 2	Cost of Gas	Schedule 3	\$87,478,439
3	Operation & Maintenance Expense	Schedule 4	19,095,533
4 5 6	Taxes Other Than Income Taxes	Schedule 5	6,879,384
7 8	Depreciation & Amortization Expense	Schedule 6	12,353,190
9	Return	Schedule 7	19,167,175
10 11 12	Federal Income and State Excise Tax	Schedule 8	8,290,277
13 14	AFUDC	Wp 1-2	(66,220)
15	Interest on Customer Deposits	Wp 1-1	118,049
16 17 18	Total Cost of Service		\$ 153,315,828
19 20	Revenue at Present Rates	Schedule 2	\$ 152,604,356
21 22	Net Revenue Deficiency		\$ 711,472

WP 1-1

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

Line No.	Description	Amount
-	(a)	(b)
1	Average Customer Deposit Balance	\$ 3,632,272
2		2.250/
3	Interest Rate on Customer Deposits	3.25%
4		
5	Adjusted Customer Deposit Interest	\$ 118,049

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	 (7,082)
4		
5		\$ (101,877)
6		
7	Less Federal Tax Effect	 (35,657)
8		
9	Net AFUDC - Base Period	\$ (66,220)
10		
11	Change from Base Period to Attrition Year	 -
12		
13	Projected Attrition Year Net AFUDC	\$ (66,220)
14		
15	Note:	
16	1. Twelve months ended June 30, 2014 - Account 432	

Schedule 2

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

Line	Description			Amount
	(a)	(b)		(c)
1 2	Base period per books revenue (1)		\$	150,583,201
3	Change from Base Period to Attrition Year			2,021,155
4 5 6 7	Projected Attrition Year Revenue:  Margin at proposed WNA  Gas cost	\$ 65,125,917 87,478,439	- <sub>•</sub>	152 (04 256
8	Total		<u> </u>	152,604,356
9	Noto			
10 11	Note: 1. Twelve months ended June 30, 2014			

Schedule 3

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

Line		
No.	Description	Amount
	(a)	(b)
1	Base period per books cost of gas (1)	\$ 88,684,395
2	A director outs	
3	Adjustments	(1 205 056)
4	Net Elimination of Intercompany Leased Storage Property	 (1,205,956)
5		
6	Total Adjusted Gas Cost	\$ 87,478,439
7		
8	Change from Base Period to Attrition Year	200
9		
10	Projected Attrition Year Gas Cost	\$ 87,478,439
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

					Storage		Leased	5	Storage		
Line		E	Building	I	Expense	]	Property	E	Expense	S	torage Rent
No.	Description	Re	ent O&M		O&M	De	epreciation	Otl	ner Taxes		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)

Schedule 4

Line			
No.	Description		Amount
	(b)		(c)
1	Base period per books O&M Expense (1)	\$	20,691,412
2 3	Change from Base Period to Attrition Year		(1,539,960)
5	Attrition Year O&M Expenses - Before Eliminations	\$	19,151,452
6 7	Adjustments to O&M	Φ.	(533,000)
8	Elimination of Intercompany Leased Property - Rent	\$	(532,000)
9	Inclusion of Barnsley Storage Operating Expense	\$	476,081
10			(55.010)
11	Total Adjustments	\$	(55,919)
12	- 110 10 11 11 11 E	¢.	10 005 522
13	Total Adjusted Operation and Maintenance Expenses	<u> </u>	19,095,533
14			
15	Note:		
16	1. Twelve months ended June 30, 2014		

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

Line		Tennessee				ass			General Office			-	Total	
No	Historic Base	Attrition	Difference	Historic Base	c Base	Attrition	Difference	Historic Base	Attrition	Difference	Historic Base	5-041	Attrition	Difference
1 Labor	\$ 1833 106 \$	3 555 677	\$ (277,429)	2.9	2.988.616	3,258,726 \$	270,110	\$ 830,668	\$ 1,101,169	\$ 270,501	7,652,390	\$ 065,	7,915,572 \$	263,182
2 Benefits	2 042 645				092.592				521,295	304,766	3,351,765	,765	2,749,914	(601,851)
3 Employee Welfare	43,233	49,932	669'9	1,5	940,675	1,572,025	(368,651)	796,294	421,128	(375,166)	. ,	,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	,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	,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	606'6	141,309	108,220	(33,089)		499,194	446,690	(52,504)
8 Information Technologies	mi	((*)	10	•	636,959	688,694	48,736	37,245	66,731	29,485	677,	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,	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,	207,468	280,886	73,418
11 Directors & Shareholders &PR	156	1,294	343		214,115	223,606	9,492	ĺŤ	1,650	1,650	215,	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,	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,	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,	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,	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	1,947	4,078,284	652,337
17 Provision for Bad Debt	651,500	261,968	(389,532)			5)10	9	(1,913)	()	1,913	649,		261,968	(387,619)
18 Miscellaneous	6.634	20,126	13,492	Ţ,	(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	S 865,602,01 S	9,147,152	\$ (1,356,386)	69	6,339,414 \$	5,930,270 \$		\$ 3,848,459	\$ 4,892,347	\$ 1,043,888	\$ 20,691,412	69	\$ 692,696,61	(721,642)
20														
21 Disallowed Items														
22 Other (Sub 05416 and 05412)		(2,243)				(2,691)			(213)				(5,147)	(5,147)
23 Incentive Comp (MFR 38)		0				(647,942)			(340,228)				(988,170)	(988,170)
25														
26 Rate Case Expense		175,000	175,000									•	175,000	175,000
27														
28 Pension Benchmark		<u> </u>	0									į.	i e	•
29	£ 10 502 530 €	0 2 1 0 0 0 0	(7 101 306)	6	£ 220 111 €	\$ 770 K37 E	(400 144)	3 848 450	906 1357 3	\$ 1.043.888	C17 109 Ut 3	u	10 151 452 8	(1 539 960)
SU 10tal Occivi	a 000,000,01 a	7,517,707		9		100,017,0		ı	ĺ	- 11			-	1

#### ATTACHMENT A

Stipulation and Settlement Agreement Docket No. 14-00146

WP 4-2

		Division 093	
Line	FERC	Historic Base	
No.	Account	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
	8780	600,254	557,564
13	8800	110,435	106,613
14	8810	398,508	380,777
	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
	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
	9100	350	612
	9110	347,428	305,382
	9120	33,840	27,774
30	9130	1,600	1,474
	9160	515	335
32	9200	194,222	180,165
	9210	65,160	21,648
	9220	10,187,875	9,831,543
	9230	157,985	188,066
	9240	132,462	14,726
	9250	53,662	51,524
	9260	2,055,011	1,306,813
	9280	(74,610)	(68,848
	9302	13,199	8,766
	9310	56,826	53,836
	2 Total	20,691,413	18,976,452

WP 4-2

		Division 091	
Line	FERC	Historic Base	
No.	Account	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)	14
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)
	9250	525,243	1,400,610
76	9260	1,931,984	237,104
77	9302	104,766	175,740
	3 9310	14,347	12,406
	9320	394	717
	) Total	4,630	(0)

WP 4-2

		Division 002	
Line	FERC	Historic Base	
No.	Account	Period	Attrition Year
	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

Stipulation and Settlement Agreement Docket No. 14-00146

WP 4-2

		Division 012	
Line	FERC	Historic Base	
			Attrition Year
No.	Account	Period	
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
	Total	176,224	(0)

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

							Pmnosed	Proposed	Revenue		
ine	Number	Volumes	Adjustments	Adjustments	Total	Total	Customer	Commodity	@ Proposed	Bad Debt	Total
No	of Bills	Mcf	to Bills	to Volumes	Bilks	Volumes	Charge	Charge	Rates	Percentage	Bad Debt
	(P)	(၁)	(p)	(a)	(J)	(3)	(h)	9	()	(k)	0
1 210 Residential Gas Service (Summer)	584,867	835,236	18,204	25,997	603,071	861,233	14.15	1.218	9,582,740	0.5%	47,914
2 210 Residential Gas Service (Winter) (weather sensitive)	826,242	6,878,880	25,717	214,108	851,959	7,092,988	17.15	1.218	23,252,826	0.5%	116,264
3 210 Residential Gas Service Senior Citizen (Summer)	714	521	22	16	736	537	0.00	1.218	655	0.5%	m
4 210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)	1,027	8.779	32	273	1,059	9,052	0.00	1.218	11,029	%5'0	22
5									;		(
6 211 Residential/Sm. Commericial/Industrial Heating & Cooling Service	24	448	5	14	22	462	14.15	0.719	683	%50	
7											
8 220 Commercial Gas Service (weather sensitive)	190,262	5,133 229	3,610	97,389	193,872	5,230,618	36.15	2.333	19,211,889	0.5%	\$ 96,059
6											
10 221 Experimental School Gas Service	19	69,270		1,314	62	70,584	36.15	1.146	83,148	0.5%	\$ 416
11								ļ	•		
12 225 Public Authority Gas Service (Sr. Citizen) (Summer)	0	0	0	0	0	0	0.00	1.218	0	0.5%	
13 225 Public Authority Gas Service (Sr. Citizen) (Winter) (weather Sensitive)	0	0	0	0	0	0	0.00	1.218	0	%5 0	
14 225 Public Authority Gas Service (Summer)	2.983	9,107	93	283	3,076	9,391	14.15	1.218	54,965	0.5%	5 275
15 225 Public Authority Gas Service (Winter) (weather Sensitive)	4,142	43,257	129	1,346	4,271	44,603	17,15	1.218	127,588	0.5%	638
16											
17 230 Large Commercial Gas Service (weather sensitive)	15	29,701	0	564	15	30,265	385.00	2.05/	68,132	0.5%	34.1
18										1	004 000
19 Total										"	206,102

ATTACHMENT A

Atmos Enigrigiocomp settlemnessees Distribution System Attrition Y Bar Fellstoff Beldelmark Calculation Twelve Months Ended May 31, 2016 Amount Allocable to Tennessee (g) 0.00% 40.68% 4.36% 4.41% 100.00% 100.00% 26.55% 40.68% Allocation Factor to Tennessee (£) Estimated 2015 Contribution (e) 76.4% 10.9% 2.9% 3.0% 3.9% 1.0% 1.7% 0.3% 00.001 Contribution Percent of Ð 464,188,000 50,472,000 13,252,000 13,714,000 18,153,000 4,620,000 8,090,000 1,374,000 354,513,000 Estimated Liability 3 69 S 6.570 5,078 448 28 123 242 574 Participants Number of **P** Inactive Division General Office Employees (pre-merger Inactive Division General Office Employees (post-merge Total Amount of Contribution Allocable to Tennessee Active Division General Office Employees Inactive Tennessee Jurisdiction Employees Active Tennessee Jurisdiction Employees All Other (not allocable to Tennessee) Description (a) Co 010 - Shared Services Co 010 - CSO Line No. 2 3 3 4 4 4 7 7 7 7 7 9 9 9

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	Total
	(a)	(b)
1	Base period per books Other Taxes Expense (1)	\$ 6,190,722
2		
3	Change from Base Period to Attrition Year	 667,089
4		
5	Attrition Year Other Taxes Expense	 6,857,811
6		
7	Inclusion of Barnsley Storage Other taxes	 21,573
8		
9	Attrition Year Adjusted Taxes Other Than Income Taxes	 6,879,384
10		
11	Note:	
12	1. Twelve months ended June 30, 2014 - Account 408	

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

N.	Descripton	Jul-13	Aug-13	Scp-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-13	Mav-14	Jun-14	Base Period
	Division 093										2000	0/2 ***	2000	246.7
	FICA	13,058	14,714	17,500	11.261	52,163	7.679	25,172	24,869	14,256	14,695	79/,77	56,033	740,707
	FITA	6	9	2	7	37	0	8,700	(1,707)	(6/2)	(97)	0 5		C, C
	CITA C	34	17	13	(21)	69	81	2.554	1.251	(232)	(63)	(24)	13	3,6
	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	275 655	275.655	275.655	275 655	275.655	269,026	304,920	304,920	304.920	304,920	304,920	304.920	3,476,8
	Ad valuelli	50 dr7	KO 417	50.417	299 18	51 667	21 667	51.667	51.667	51.667	51,667	51,667	51,667	616,2
	SOLOS Comostate Franchise Lax	171.00	167	167	167	167	167	167	167	167	167	167	167	2.000
	5010/ City Franchise	107	700 61	601 07	5117	07 100	965 191	TXP EUC	144 001	129 162	79.012	44.103	43,612	1,084,3
	30109 State Gross Receipts	43.189	43,800	45,132	23.044	27,172	020,101	21044	21.044	44 174	44 174	44 174	44 174	425.0
0	30104 State Supv & Inspection	31,044	31,044	31,044	31,044	31,044	51,044	21,044	21.044	11.	10101	11,11	1 7 7 7 7	10.3
	30108 Dot Transmission User Tax	.*	38	75.	0	0	0	0	0	0	19,392			0.01
_	Distision 91 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	610
	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	110,7
7 5	Division 12 Allocations	029 51	13 643	11.450	10.925	26.213	(14.261)	16.007	11,473	11,930	12,121	13,571	11,185	136,9
2 5	Division of Augestions	TS1 577 3	× 446.405	\$ 447,192	\$ 450,234	\$ 568,644	S 448,978	\$ 669,422	\$ 587,641	\$ 575,381	\$ 544,957	\$ 501338	\$ 503,458	\$ 6,190,722
n														
9 !	Division 002	000 000	210.200	200 604	271 200	142 148	190 605	247 305	203.961	224.048	232,114		209,624	2,888,113
	FICA	09+0+7	016,077	10007	211	00	041	21115	2 307	777	(341)			24.5
00	FUTA	157	194	212	211	440	317	40 505	988 01	0 660	(246)	(247)	875	66.581
6	SUTA	480	316	+10	000 / 0	000 ye	(101 905)	38,000	38 000	38,000	38,000			(58,1
20	Ad Valorem	20,000	20,000	20,000	30,000	20,000	(1/1,000)	000,00	000	00000	0			501
_	30105 Corp/State Franchise Tax	191	167	167		0		1		0 400 410	0 200 530	S Antions	S 548 783	3 1031 5
22	Total	682362 3	+6L'LL \$	S 251.587	\$ 242,923	\$ 478,694	\$ (317.164)	\$ 355,925	5 255.149	5 262,313	S 209.328	3 301,842	2 740,744	3 4,741,10
73	ļ													
4	Division 012					200	11007	236 264	200 191	003 300	090 000	730.851	178 914	2 448 116
S	FICA	170,201	162,758	149,667	198,709	38/4/8	115,501	4+5,512	163,300	CUC, CU2	(231)	•		31.6
9	FUTA	110	139	158	203	500	66	18,331	2,183	515	(1551)	01	130	1 04
-	SIITA	340	371	383	518	392	268	43,025	966'6	2,895	(325)			0.80
. 0	Ad Valorem	72 600	72.006	72,000	39,000	48,000	(603,439)	50,000	50,000	50,000	50,000	1		(4:9)
0 0	Total	\$ 242.651	\$ 235,268	S 222.208	8 338,429	\$ 435,055	\$ (439,765)	\$ 326,720	\$ 245,485	\$ 258,717	\$ 251,413	\$ 280,635	\$ 229,871	5 2,327,3
30														
$\neg$	Division 091	1	4000		131.7	15 713	777	11 346	62911			12,970	16,616	129,
2	FICA	%IU*/	606/	270,6	101,0	01/107	7.	1100	(0)()				7	L4*
33	FUTA	2	3	_	7	NO I	n (	3,77	(607)	(5)	(37)		- 56	1711
34	SUTA	18	6	7	(E)	CF.	6	1,165	065			10000	10.000	2
35	Ad Valorem	10,000	10,000	10,000	10,000	10,000	(96,173)	10,000	10,000					2
36	30105 Corp/State Franchise Tax	417	417	417	0	0	0	0	0	0	0	0 000 000	400000	9 1001
1	Total	\$ 17,041	\$ 17.918	\$ 19,029	5 16,141	\$ 35,765	\$ (91,911)	\$ 26,482	\$ 21,500	S 18,574	2 18,451	\$ 22,939	\$ 20,631	0

WP 5-1

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

Description	Jun-15	Jul-15	Aug-15	Sch-13	Oct-130	NOV-12	DEC-13	4110-10	Feb-16	Mar-16	Apr-16	May-16	Attribon Year
	9			1	1	000 33	141	307.76	200	35. 35	15 500	140	800 096
	29,494	13,853	15,610	18,366	11,947	955,55	8,14/	20,703	20,384	(2,1,2)	06000	9+1,+2	777
	12	10	7	2	4	39	11	9,230	(1,811)	(84)	(103)	n	7.32
	14	36	61	13	(22)	74	61	2,709	1,328	(247)	(67)	(26)	3,850
	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
	51.667	21.667	51.667	51,667	51,667	51,667	51,667	51,667	51.667	51,667	51,667	51,667	620,00
	167	167	167	167	167	167	167	167	167	167	167	167	2,000
	52.982	57.815	57.586	61.639	63.178	109,142	179,834	220,548	167,723	141,482	75,003	55,030	1,241,96
	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
30108 Dot Transmission User Tax	(*)		٠	٠	W		÷	×	*	ж	*	10	9
	11.036	7,106	7,485	7,965	6,718	15,187	5,907	11,181	9,031	7,768	7,728	099'6	106,77
	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
	11.418	13,113	12.489	11.27K	11 525	22 422	10.730	16.655	766	12,467	12,662	14,154	159.97
	\$ \$26,292 \$	513,034	514,000 5	\$ 519,657 \$	515,846	\$ 633,521	\$ 625,532	\$ 713,142	\$ 636.964	\$ 309,443	\$ 533,402	\$ 526,929	\$ 6,857.81
					Com and	10000		225.626	500 710	502 750	036.256		
	215,517	233,123	240,735	212,910	67/817	407,074	202,202	005,202	210,262	760,162	052,042		
	252	166	205	225	224	104	117	22.401	2,442	467	(301)	12	
	106	514	550	246	272	4/10	351	27,520	11,549	3,1/2	(197)		
Ad Valorem	45,000	45,000	45,000	45,000	45,000	45 000	45,000	45,000	45,000	45,000	45,000	100	240,000
M.	0	167	167	167		0	0		0	0	0	0	000
	\$ 262,066 \$	300.973	\$ 286.657	5 258,854	264.525	\$ 514,654	\$ 247,660	\$ 382,287	\$ 275,374	\$ 286,158	\$ 298,628	\$ 324,879	5 3,694,71
	184.281	180.566	172.670	158.781	210.810	411,076	173 257	228,458	194,469	218,025	214,375		2,591,678
	216	117	147	168	215	06	100	19,469	2.316	332	(351)		
	770	361	394	407	549	416	284	45,646	10,605	3,071	(345)		
	\$0,000	50,000	50,000	59,000	50,000	20,000	50,000	30,000	50,000	50,000	50,000		
	S 235,267 S	231,044	\$ 223,211	\$ 200,356	5 261 574	\$ 461.581	\$ 223,642	\$ 343.572	\$ 257,390	\$ 271,438	\$ 263,679	s	3
	17115	7 446	985.8	1256	6.525	27.278	4.506	12.037	12.391	9,188			
	7	5	4	-	2	61	ō	4,213	(815)	(14)			
	- 00	61	10	7	(12)	37	10	1,236	626	(78)			
	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
30105 Corp/State Franchise Tax	0		0.0	0		0	0	.0	0	0	0	0	
55	\$ 27,129 5	17,469	S (8,400)	5 19,579	\$ 16,515	\$ 37.334	5 14,521	\$ 27,486	\$ 22.201	960'61 S	266'81 8	\$ 23,748	\$ 262.47

#### ATTACHMENT A to pulation and Settlement Agreemen

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	Reference	Amount
	(a)	(b)	(c)
1	Base period per books Depreciation Expense (1)		\$ 10,441,142
2			
3	Change from Base Period to Attrition Year		1,003,258
4			
5	Attrition Year Depreciation Expense at current Depreciation Rates	Wp 6-2	\$ 11,444,40
6			
7	Adjustment to reflect Proposed Depreciation Rates		
8			
9	Attrition Year Depreciation Expense at proposed Depreciation Rates	Wp 6-1	11,444,40
10			
11	Amortization of Deferred Pension Regulated Asset	Wp 7-3	649,24
12			
13	Net Elimination of Intercompany Leased Property	Wp 3-1	 259,54
14			COURT I WASHING
15	Total Depreciation and Amortization Expense, As Adjusted		\$ 12,353,19
16			
17	Note:		
18	1 Twelve months ended June 30, 2014		

1. Twelve months ended June 30, 2014

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			\$ 11,444,401

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	Amount	Allocation	Allocated
	(a)	(b)	(c)	(d)
1	Proforma Depreciation			
2	Tennessee Operations	\$ 10,249,313	100.00%	5 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			11,444,401

#### ATTACHMENT A

to

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		I	listoric Base				
No.	Description		Period (1)	Change		Attrition Year	Reference
	(a)		(b)	(c)		(d)	(e)
1	Original Cost of Plant	\$	432,469,950	\$ 46,198,118	\$	478,668,068	Wp 7-1 Wp7-2
3	Accumulated Depreciation and Amortization		(181,393,329)	(12,783,530)		(194,176,859)	Wp 7-1 Wp7-2
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	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 Regualted 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 24	Unadjusted Rate Base	\$	227,923,876	\$ 14,711,589	\$	242,635,465	
25 26	Adjustments:						
27 28	Net Elimination of Intercompany Leased Property	\$	5,822,234	\$ (499,423)	\$	5,322,811	Wp 7-1 Wp7-2
29 30	Total Rate Base	\$	233,746,110	\$ 14,212,166	\$	247,958,276	
31 32	Return at Overall Cost of Capital on Rate Base	\$	18,068,574	\$ 1,098,600	\$	19,167,175	

33 Note: 34 1. Twelve months ended June 30, 2014

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	100%	40.69%	4.41%	0.84%	4.36%	1.28%	Total Tennessee
	(a)	(p)	(c)	(p)	(c)	(j)	(S)	( <del>L</del> )	(9)	(j)	(k)	(1)	(m)	(u)
<u>-</u>	Sas Plant in Se	Gas Plant in Service (Account 101) 13 month average Balances	() 13 month averag	ze Balances										
2														
m	May-15	449 988,746	6,752,011	148,372,576	12,967,182	186,407,218	9,218,027	449,988,746	2,747.377	6,543,152	108,413	8,123,390	117,754	467,628,831
4	Jun-15	451_688,339	6,752,011	149,132,608	12,970,389	187,257,130	9,218,027	451,688,339	2.747.377	6,576,669	108,439	8,160,428	117,754	469,399,006
5	Jul-15	453,224,418	6,752,011	149,418,462	12,971,596	187,991,252	9,218,027	453,224,418	2.747.377	6,589,275	108,450	8,192,420	117,754	470,979,693
9	Aug-15	454,925,674	6,752,011	149,597,782	12,972,353	188,696,384	9,218,027	454,925,674	2,747,377	6,597,183	108,456	8,223,149	117,754	472,719,592
7	Sep-15	456.184,194	6.752.011	149,775,022	12,973,101	189.636.226	9.218.027	456,184,194	2.747.377	6,604,999	108,462	8,264,106	117,754	474,026,892
00	Oct-15	458,588,457	6,752,011	149,949,554	12,973.837	191,485,628	9.218,027	458,588,457	2,747,377	6,612.696	108,468	8,344,700	117.754	476,519,452
6	Nov-15	461,158,988	6,752,011	150,131,013	12,974,603	195,632,705	9,218,027	461,158,988	2,747,377	6,620,698	108,475	8,525,425	117,754	479,278,716
10	Dec-15	463,229,865	6,752,011	150,312,287	12.975,368	196,659,949	9,218,027	463,229,865	2,747,377	6,628,692	108,481	8,570,191	117,754	481,402,360
Ξ	Jan-16	464,823,512	6,752,011	150,501,523	12.976,167	197,768,070	9,218,027	464,823.512	2.747.377	6.637.037	108 488	8.618.481	117,754	483,052.649
12	Fcb-16	466,172,540	6,752,011	150,782,583	12,977,353	199,170,280	9,218,027	466,172,540	2,747,377	6,649,432	108,498	8,679,588	117,754	484,475,188
13	Mar-16	467,902,246	6,752,011	151,062,643	12,978,535	199,950,894	9,218,027	467,902,246	2,747,377	6,661,782	108,508	8,713,606	117,754	486,251,273
4	Apr-16	469,096,619	6,752,011	151,341.881	12,979,714	200,843,672	9,218,027	469,096,619	2,747,377	6,674,097	108,517	8,752,512	117,754	487,496,876
5	May-16	470.987,303	6.752.011	152,144,527	12 983 102	201 563 544	9.218.027	470.987.303	2,747,377	6,709,493	108,546	8,783,883	117 754	489.454,355
91	Average	460,613,146	6,752,011	150,194,035	12,974,869	194,081,766	9,218,027	460,613,146	2,747,377	6,623,477	108,477	8,457,837	117,754	478,668,068
17														
	Construction	Construction Work in Process (Account 1070)	ccount 1070)											
19														
20	May-15	7,834,846	(16.064)	1,399,	0	16,359,036	c	7,834,846	(6.536)	61.739	0	712,906	0	8,602,955
21	Jun-15	7.834,846	(16,064)	1,399,	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	5	8,602,955
22	Jul-15	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	Đ	712,906	0	8.602,955
23	Aug-15	7.834,846	(16.064)	1,399,	0	16,359,036	c	7,834,846	(6,536)	61.739	0	712,906	0	8.602.955
24	Sep-15	7,834,846	(16,064)	1,399,	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
25	Oct-15	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712.906	0	8,602,955
56	Nov-15	7,834.846	(16.064)	1,399,985	C	16,359,036	0	7.834,846	(6.536)	61.739	6	712.906	0	8,602,955
27	Dec-15	7,834,846	(16.064)	1,399,985	0	16,359,036	c	7,834,846	(6.536)	61.739	ь	712,906	0	8 602.955
28	Jan-16	7.834,846	(16,064)	1,399,985	0	16,359,036	٥	7,834,846	(6,536)	61,739	٥	712,906	D	8,602,955
29	Fcb-16	7,834,846	(16,064)	1.399,985	0	16.359.036	0	7,834,846	(6.536)	61,739	o	712,906	0	8,602,955
30	Mar-16	7,834,846	(16.064)	1,399,985	0	16,359,036	0	7,834,846	(6.536)	61,739	ō	712,906	0	8,602,955
31	Apr-16	7.834,846	(16,064)	1,399,985	0	16,359,036	19	7,834,846	(6,536)		00	712,906	0	8,602.955
32	May-16		(16,064)	1,399,	0	16,359,036	0	7,834,846	(6.536)		0	712,906	0	8,602,955
33	Average	7.834.846	(16.064)	1 399 985	0	16 359 036	0	7 834 846	(6,536)	61.739	0	712.906	0	8 602 955

## to Stipulation and Settlement Agreement Docket No. 14-00146

ATTACHMENT A

Month	Division 093 -	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	100%	40.69%	4.41%	0.84%	4,36%	1.28%	Total Tennessee	nessee
(a)	(q)	(c)	(p)	(9)	(f)	(3)	(h)	(i)	(j)	(k)	9	(m)	(n)	
entories-	Inventories- Plant Materials (Account 1540)	ccount 1540)												
May-15	15 0	14,487	O		0 0	0	0	5,895	0	-			0	5,895
Jun-15	15 0	14,487	9		0	•	o	5.895	0	٥,				5.895
Jul-15	15 0	14,487	0		0	0	D	5,895	0	.0.	0		0	5,895
Aug-15	15 0		Q.		0	o	0	5,895	0	0	0		0	5,895
Sep-15	15 0		0		9	0	0)	5.895	0		0		0	5,895
Oct-15			•		0	0	0	5,895	0	0	0 0		0	5.895
Nov-15					0	0	0	5,895	0	2	0 0		0	5,895
Dec-15					0 0	0	0	5.895	0		0 0		0	5,895
Jan-16					0	c	0	5,895	0				0	5.895
Fcb-16			0.0		0	٥	0	5,895	0		0		0	5,895
Mar-16		0 14,487	0		0	0	0	5,895	0	i Net	0		0	5,895
Apr-16		14,487			0 0	0	0	5.895	:0	×	0		0	5,895
May-16		14.487	0		0	u	g	5.895	0	_	0.0		0	5.895
Average		0 14,487	0		0 0	0	0	5.895	0		0 0		0	5 895
entories	Inventories- Gas Stored (Account 1641)	unt 1641)												
,	0100/20	3	9			.0	012 695 6	U	ö		200		0. 2.	2.562.319
The 15			2 6				4 147 362	0	ō		0		9	4,147,362
[m-15					0	0	5,741,210	0	0		0		0 5,	5,741,210
Aug-15		.0	0		0	c	7,345,961	٥	О				0 7.	7,345,961
Sep-15	15 8,955,744	0.	0		0 0	0	8,955,744	0	0	_	0 0		8	8,955,744
Oct-15	.15 10,563,849	0	0		0	0	10,563,849	0	0	-	0		0 10,	10,563,849
Nov-15		9	0		0 0	o	12.184.115	0	0	7	0.		0 12,	12,184,115
Dec-15		0 0	c		0	C	11,203,817	0	a		0		0	11,203,817
Jan-16		9	0		0	0	8,539,281	0	0		0		° 6	8,539,281
Fcb-16	16 5,589,687	7 0	0		0 0	0	5,589,687	o	0				0,	5,589,687
Mar-16	-16 2,640,093	3 .00	0.0		0 0	0	2,640,093	0	0				0 2,	2,640,093
Apr-16	-16 955,853	3			0 0	0	955,853	.00	Q				0	955,853
May-16	-16 2.568.99	0	0		0	0	2,568,991	0	0	8	.0:			2,568,991
	100 100	5	9		0	Q	6.383.483	9	0		0		9 0	6 384 483

Line															
No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	100%	40.69%	4.41%	0.84%	4.36%	1.28%	Total	Total Tennessee
	(a)	(p)	(c)	(p)	(c)	(J)	(3)	(H)	(1)	(i)	(k)	€	(m)		(n)
69	Customers Deg	Customers Deposits (Account 2350)	50)												
70			1												
7.1	May-15	(3,569,139)	0	0		9	0	(3,569,139)	0	0	0	0		0	(3.569.139)
72	Jun-15		c	0		9	0	(3,579,549)	0	D	0	0		0	(3,579,549)
73	Jul-15	(3.589,990)	0	0		0	0	(3,589,990)	0	0	0	=		0	(3,589,990)
74	Aug-15	(3,600,460)	Đ	0		0	0	(3,600,460)		0	0	0		0	(3,600,460)
75	Sep-15	(3.610,962)	0	0	. =	0	0	(3,610,962)	0	(0)	0	0 0			(3.610.962)
76	Oct-15	(3,621,494)	(0)	0		0	0	(3_621,494)	0	D	0	.00		0	(3.621.494)
11	Nov-15	(3.632,056)	0	0		9	9	(3,632,056)	0	0	9	0		0	(3,632,056)
7.8	Dcc-15	(3.642,650)	0	٥		0	0	(3,642,650)	٥	0	0	c		0	(3,642,650)
79	Jan-16	(3,653,274)	0	p		0	0	(3,653,274)	٥	0	0	=		0	(3.653.274)
80	Fcb-16	(3.663.930)	5	0	. T	0	0	(3,663,930)	0	0		0		0.0	(3,663,930)
100	Mar-16	(3,674,616)	0	0	-	0	0.	(3,674,616)	0	.0	9	0 0		0.0	(3,674,616)
82	Apr-16	(3,685,334)	30	0		0. 0	0.0	(3,685,334)	0	0	0	0		0	(3.685.334)
600	May-16	(3,696,083)	0	0		0 0	0.00	(3,696,083)	•	0	9			0	(3.696.083)
84	Avcrage	(3,632,272)	0	0		0 0	0 1	(3,632,272)	0	0	9	0		0	(3.632,272)
50															
98															
	Accumulated 1	Deferred FIT (Tota	d Accounts 1900, 2	Accumulated Deferred FIT (Total Accounts 1900, 2820, 2830) adjusted to remove a non-utility item	o remove a no	n-utility item									
00															
80	May-15	_	9,406,385	(29,893,462)	<i>a</i>	0 485,484,583	0	(72,688,955)	3,827,435	(1,318,286)	-	21,156,802		0	(49,023,004)
06	Jun-15	(73,073,583)	9,473,591	(29,782,708)		0 485,595,787	0	(73,073,583)	3,854,781	(1,313,402)	-	21,161,648		0	(49.370,556)
16	Jul-15		9,543,177	(29,655,459)		0 485,712,555	9	(73,459,174)	3,883,096	(1,307,790)	-	0 21,166.736		0	(49,717,132)
92	Aug-15	(73,861,485)	9,615,144	(29,524,396)		0 485,831,155		(73,861,485)	3,912,379	(1,302,010)	٥	01,171,905		) 10	(50,079,212)
93	Scp-15	(74,224,721)	9,689,491	(29,393,097)	-05	0 485,940,514	0 1	(74,224,721)	3,942,631	(1,296,220)	0	0 21,176,670		0	(50,401,640)
94	Oct-15		9,699,722	(29,234,003)	-21	0 485.957.726	0	(79.682.222)	3,946,793	(1.289,204)	-	21.177.421		0	(55.847.212)
95	Nov-15	(85,260,673)	9,710,142	(29,074,887)		0 485,960,828	2	(85,260,673)	3,951.033	(1,282,187)		21.177.556		0	(61,414,271)
96	Dec-15	(84.453,983)	9,721,471	(28,915,565)		0 485,984,166	0	(84,453,983)	3,955,643	(1,275,161)	- 3	21,178,573		0	(60.594.928)
26	Jan-16	(83,396,051)	9,732,799	(28,756,240)		486,007,164	0	(83,396,051)	3,960,252	(1,268,135)	-3	21,179,575		0	(59.524,358)
86	Fcb-16	_		(28,598,990)		0 486,028,497	0	(82,207,176)	3.964.862	(1.261,200)		21,180,505		0	(58,323,009)
66	Mar-16	(81,206,532)	9,755,457	(28,441,402)		0 486,053,954	0.	(81,206,532)	3,969,472	(1,254,251)	J	11,181,614		0	(57.309,697)
100	Apr-16	(79,926,466)	9,766,785	(28,283,484)	45	0 486,078,835	.0	(79,926,466)	3,974,081	(1,247,287)	-2	21,182,698		0	(56.016.973)
101	Mav-16	(79,253,422)	9,778,114	(28.138.277)	S1	0 486.104.945	0	(79,253,422)	3.978,691	(1,240,883)	9	21,183,836		0	(55,331,778)
102	4	(000 000)	000-000	1000 000 000											

Division Pd3	Division 093 - Tennessee G (b) preciption (Account) (181.372.567) (181.98.230) (182.618.220) (183.911.841) (184.439.965) (184.93.968.516) (185.608.516) (185.608.516) (185.808.229) (187.24.912) (187.24.912)	Duffice  Office  Offic	SSU Customer  (d)  (47,721,381)  (48,397,911)  (49,397,911)  (49,397,200)  (49,891,2200)  (50,646,484)  (51,403,058)  (52,159,735)  (52,159,735)  (52,159,735)  (53,675,146)  (53,675,146)  (53,675,146)	CKV S (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	SSU General (f) (f) (116,276,065) (117,116,341) (117,116,343) (118,873,393) (118,873,393) (120,421,222)	(g) (3,404,854) (3,450,4854) (3,456,241)	(h)	40.69%	4.41%	0.84%	4.36%	T 7895 1	Total Tennessee
	(b) 13aion ( Accountiation (  Accountiation (  Accountiation (  Accountiation (  Accountiation (  Accountiation (	(c) (d) (2509,121) (3.545,920) (3.582,719) (3.619,518) (3.63117) (3.633117) (3.633116) (3.722,915) (3.722,915) (3.803,513) (3.803,513) (3.803,513) (3.803,513)	(d) (47,721,381) (48,397,911) (49,197,200) (49,891,220) (50,646,884) (51,403,058) (52,193,759) (52,193,759) (52,193,744) (53,675,146) (53,675,146) (53,675,146) (53,675,146)		(I) (116,276,065) (117,116,341) (117,989,198) (118,873,393) (119,706,370) (120,325,919)	(g) (3,404,854) (3,430,548) (3,456,241) (3,456,241)	(h)	(1)	6		(1)		
	iation ( Account 81.372.567) 81.372.567) 82.618.250) 83.273.4016 83.213.4016 84.439.965 84.5508.516 86.139.276 88.588.299 88.518.912	(3,545,920) (3,545,920) (3,545,139) (3,656,317) (3,631,16) (3,729,915) (3,729,915) (3,803,513) (3,803,513) (3,803,513) (3,803,513) (3,803,513) (3,803,513)	(47,721,381) (48,397,911) (49,137,200) (49,891,220) (50,646,484) (51,403,058) (52,193,735) (52,193,735) (52,193,735) (53,171,634) (53,171,634) (53,171,634) (55,22,535) (55,171,634)	(3,173,363) (3,209,26) (3,239,926) (3,273,211) (3,307,211) (3,339,788) (3,373,079) (3,406,373) (3,406,373) (3,472,669) (3,472,668)	(116,276,065) (117,116,341) (117,989,198) (118,873,393) (119,706,370) (120,329,919)	(3,404,854) (3,450,548) (3,456,24))	VEX.2 PRC 1013		6	(K)	$\equiv$	(m)	(u)
	81.372.567) 81.98.2618.250) 83.2548.250) 83.2911.841) 84.439.965) 84.439.965) 86.508.216 86.19.276) 86.19.276) 86.19.276) 86.19.276)	(3,509,121) (3,545,220) (3,545,220) (3,652,719) (3,653,116) (3,729,915) (3,766,714) (3,803,513) (3,803,513) (3,803,513) (3,803,513) (3,803,513) (3,803,513)	(47,721,381) (48,397,911) (49,137,200) (49,891,220) (50,646,484) (51,159,735) (52,159,735) (52,151,734) (52,151,734) (53,675,146) (54,422,535) (55,171,634) (55,171,634)	(3,173,363) (3,206,642) (3,239,926) (3,273,211) (3,306,488) (3,336,488) (3,336,788) (3,433,079) (3,406,373) (3,429,669) (3,473,668)	(116,276,065) (117,116,341) (117,989,198) (118,873,393) (119,706,370) (120,329,919)	(3,454,854) (3,456,241) (3,456,241)	JE22 CRC 1017						
May-15 Jun-15 Jul-15 Aug-15 Sep-15 Oct-15 Dec-15 Jan-16 Feb-16 Feb-16	81,372,367) 81,083,370) 83,234,016) 83,234,016) 83,234,016) 84,329,965) 84,508,516,818 86,508,516,818 86,7424,912) 88,7424,912)	(3,545,220) (3,545,220) (3,545,119) (3,619,118) (3,656,117) (3,629,116) (3,766,714) (3,810,513) (3,810,513) (3,810,513) (3,810,513) (3,810,513) (3,810,513)	(47,721,381) (48,397,91) (49,137,200) (49,891,220) (50,646,484) (51,403,058) (52,113,434) (51,917,434) (51,917,434) (51,917,434) (51,917,434) (51,917,634) (53,171,634) (55,922,535) (55,922,535)	(3,173,363) (3,206,642) (3,239,926) (3,273,211) (3,306,488) (3,336,488) (3,336,788) (3,435,079) (3,406,373) (3,429,669) (3,472,968)	(116,276,065) (117,116,341) (117,989,198) (118,873,393) (119,706,370) (120,329,919)	(3,404,854) (3,430,548) (3,456,241) (3,481,935)	1672 575 1017						
Jun-15 Jul-15 Jul-15 Aug-15 Sep-15 Oct-15 Nov-15 Jan-16 Feb-16 Feb-16	81,983,370) 82,618,250) 83,234,016) 83,911,841) 84,439,965) 84,439,965 86,508,516 86,139,276) 86,139,276 88,208,299 88,424,912) 88,124,912)	(3,545,920) (3,582,719) (3,619,518) (3,633,116) (3,725,915) (3,765,714) (3,840,513) (3,840,513) (3,840,312) (3,840,312) (3,913,909)	(48,397.911) (49,197.200) (49,891.220) (50,646,484) (51,403.058) (52,197.735) (52,197.744) (53,675,146) (54,422.555) (55,171,634) (55,171,634) (55,171,634)	(3.206.642) (3,239,926) (3,273,211) (3,306.498) (3,339.788) (3,373,079) (3,406,373) (3,406,373) (3,406,373) (3,406,373)	(117,116,341) (117,989,198) (118,873,393) (119,706,370) (120,329,919)	(3,450,548) (3,456,241)	(101,572,507)	(1.427.853)	(2.104,488)	(26,531)	(5,067,163)	(43,495)	(190,042,096)
Jul-15 Aug-15 Sep-15 Oct-15 Nov-15 Dec-15 Jar-16 Feb-16 Mar-14	82,518,250) 83,234,016) 83,911,841) 84,439,965) 8184,950,468) 8185,508,516 186,139,276) 186,139,276) 187,424,912) 188,121,394)	(3,582,719) (3,619,518) (3,656,317) (3,693,116) (3,722,915) (3,766,714) (3,840,312) (3,840,312) (3,877,110) (3,877,110)	(49,137,240) (49,891,220) (50,646,484) (51,403,058) (52,193,755) (52,193,755) (53,675,146) (54,422,555) (55,171,634) (55,072,555) (55,171,634) (55,022,555)	(3,239,926) (3,273,211) (3,306,498) (3,339,788) (3,373,079) (3,406,373) (3,406,373) (3,406,373) (3,406,373)	(117,989,198) (118,873,393) (119,706,370) (120,329,919)	(3,456,241)	(181,983,370)	(1,442,826)	(2,134,322)	(26.809)	(5,103,781)	(43,823)	(190,734.932)
Aug-15 Sep-15 Oct-15 Nov-15 Dec-15 Jan-16 Feb-16 Max 16	83,234,016) 83,911.841) 84,439,965) 84,439,965) 88,508,516) 86,139,276) 186,808,299) 187,424,912) 187,424,912)	(3,619,518) (3,656.317) (3,693,116) (3,722,915) (3,766,714) (3,803.513) (3,840,312) (3,877,110)	(49,891,220) (50,66,484) (51,403,058) (52,159,735) (52,159,734) (53,675,146) (54,422,355) (55,771,634) (55,771,634) (55,771,634) (55,771,634)	(3,273,211) (3,306,498) (3,339,788) (3,373,079) (3,406,373) (3,429,669) (3,472,968)	(118,873,393) (119,706,370) (120,329,919) (120,421,222)	(3 481 935)	(182,618,250)	(1.457.800)	(2,166,924)	(27,088)	(5,141,819)	(44,151)	(191,456,032)
Sep-15 Oct-15 Oct-16 Oc	83.911.841) 84.439.965) 84.439.965 88.508.516 86.139.276 86.808.299) 88.724.912) 88.721.849	(3,656,317) (3,693,116) (3,725,915) (3,766,714) (3,803,513) (3,840,312) (3,877,110) (3,913,909)	(30,646,484) (51,403,058) (22,159,735) (22,917,434) (53,675,146) (54,422,535) (55,171,634) (55,171,634) (55,922,354)	(3,306,498) (3,339,788) (3,373,079) (3,406,373) (3,439,669) (3,472,968)	(119,706,370) (120,329,919) (120,421,222)	(23,101,222)	(183,234,016)	(1,472,773)	(2,200,176)	(27,366)	(5,180,351)	(44,479)	(192,159,162)
Oct-15 Nov-15 Dec-15 Jan-16 Feb-16	84,439,965) 184,950,468) 185,508,516 186,139,276 186,808,299) 187,424,912) 188,121,984)	(3,693,116) (3,729,915) (3,766,714) (3,803,513) (3,840,312) (3,847,110) (3,977,110)	(51,403,058) (52,159,735) (52,917,434) (52,917,434) (53,751,146) (54,422,535) (55,171,634) (55,922,334) (56,609,931)	(3,339.788) (3,373,079) (3,406,373) (3,439.669) (3,472,968)	(120,329,919)	(3,507,628)	(183,911,841)	(1.487.747)	(2,233,483)	(27,644)	(5,216,652)	(44,807)	(192.922,174)
Nov-15 Dec-15 Jan-16 Feb-16	84,950,468) 185,508,516) 186,139,276) 186,808,299) 187,424,912) 188,121,984)	(3,729,915) (3,766,714) (3,810,513) (3,840,312) (3,877,110) (3,977,110)	(52,159,735) (52,917,434) (53,675,146) (54,422,555) (55,171,634) (55,922,354) (56,609,951)	(3,373,079) (3,406,373) (3,439,669) (3,472,968)	(120.421.222)	(3.533,322)	(184,439,965)	(1.502.720)	(2,266,848)	(27,922)	(5.243.825)	(45,136)	(193,526,416)
Dec-15 Jan-16 Feb-16	85,508,516) 186,139,276) 186,808,299) 187,424,912) 188,121,984)	(3,766,714) (3,803,513) (3,840,312) (3,877,110) (3,977,110)	(52,917,434) (53,675,146) (54,422,555) (55,171,634) (55,922,354) (56,609,951)	(3,406,373) (3,439.669) (3,472,968) (3,506,271)	(	(3,559,015)	(184,950,468)	(1,517,693)	(2,300,217)	(28,201)	(5,247,804)	(45,464)	(194,089,847)
Jan-16 Fcb-16	86,139,276) (86,808,299) (87,424,912) (88,121,984)	(3,803,513) (3,840,312) (3,877,110) (3,913,909)	(53,675,146) (54,422,555) (55,171,634) (55,922,354) (56,609,951)	(3,439,669) (3,472,968) (3,506,271)	(121,275,866)	(3,584,709)	(185,508,516)	(1.532,667)	(2,333,631)	(28,479)	(5,285,048)	(45,792)	(194,734,133)
Fcb-16	(86,808,299) (87,424,912) (88,121,984)	(3,840,312) (3,877,110) (3,913,909)	(54,422,555) (55,171,634) (55,922,354) (56,609,951)	(3,472,968)	(122,117,648)	(3,610,402)	(186,139,276)	(1.547,640)	(2,367,045)	(28.757)	(5,321,732)	(46,120)	(195.450,572)
Mar 16	187,424,912) 188,121,984) 188,720,819)	(3,877,110)	(55,171,634) (55,922,354) (56,609,951)	(3,506,271)	(122,896,625)	(3,636,096)	(186,808,299)	(1.562,613)	(2,400,006)	(29,036)	(5,355,679)	(46,449)	(196,202,082)
OT=TPTAT	188,121,984)	(3.913.909)	(55.922,354)	·- ·- · · · · · · · · · · · · · · · · ·	(123,831,206)	(3,661,789)	(187,424,912)	(1,577,587)	(2,433,040)	(29,314)	(5,396,407)	(46,777)	(196,908,036)
117 Apr-16 (1	188 720,819)		(56 609 951)	(3,539,577)	(124,744,018)	(3.687.483)	(188,121,984)	(1.592,560)	(2.466,146)	(29,593)	(5,436,186)	(47,105)	(197,693,574)
118 May-16 (1		(3.950,708)		(3 572,892)	(125,703,183)	(3,713,176)	(188,720,819)	(1.607.534)	(2,496,469)	(29.871)	(5.477.985)	(47,433)	(198,380,111)
119 Average (1	(185.018,022)	(3,729,915)	(52,159,697)	(3,373,097)	(120,867,773)	(3,559,015)	(185,018,022)	(1.517,693)	(2,300,215)	(28.201)	(5.267.264)	(45,464)	(194 176 859)
120													
121													
122 Customers Advances (Account 2520)	s (Account 252	<u>a</u>											
_	(75,078)	٥	0	0	0	٥	(75,078)	D	0	0	0	9	(75,078)
•	(75,078)	0	0	0	0	0	(75,078)	0	0	o	0	0	(75,078)
	(75.078)	0	C	0	0	œ.	(75.078)	9	Đ	e	6	0	(75,078)
	(75.078)	O	0	0	0	Ď.	(75,078)	0	0	0	0	D	(75,078)
	(75,078)	0	9	0	0	0	(75,078)	0	0	0	0	0	(75,078)
129 Oct-15	(75.078)	0	0	0	D	0	(75,078)	0	0	0	0	0	(75.078)
130 Nov-15	(75,078)	0	c	0	o	c	(75.078)	0	0	a	0	9	(75,078)
131 Dec-15	(75,078)	0	Ð	0	0	٥	(75,078)	0	0	0	0	9	(75,078)
132 Jan-16	(75,078)	0	٥	o	0	0	(75,078)	0	0	0	o	0	(75,078)
133 Feb-16	(75.078)	0	0	0	0	0	(75.078)	0	0	0	O	0	(75,078)
134 Mar-16	(75,078)	0	0	0	0	o	(75,078)	0	0	Q	0	0	(75,078)
135 Apr-16	(75,078)	0	0	.0.	0	0	(75,078)	J.O.	O	0	0.0	0	(75,078)
136 May-16	(75.078)	0	.0	0	0	0	(75.078)	0	0	0	0	0	(75.078)
137 Average	(75,078)	0	0	0	0	U	(75.078)	0	0	0	0	0	(75.078)

Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	100%	40,69%	4,41%	0.84%	4,36%	1.28%	Total Tennessee	essee
(a)	(9)	(c)	(p)	(c)	(j)	(g)	(h)	(3)	()	(k)	(E)	(m)	(u)	
st on C	ustamer Deposits	Interest on Custamer Deposits (Account 2370-26919)	161											
May-15		0	0	0	0	0	(50,490)	0	0	0	0	9	3	(50,490)
Jun-15	5 (50,505)	0 (		0		0	(50.505)	0	0	0	0			(50,505)
Jul-15	5 (50,519)	0		0	0	0	(50,519)	٥	D	0	=		0	(50,519)
Aug-15	5 (50,534)	0	0	0	0	0	(50,534)	۰	0	0	0		0	(50,534)
Sep-15	5 (50.549)	0		0	0	0	(50.549)	0	0	0	0		0	(50.549)
Oct-15	5 (50,563)	0 (		9	0	0	(50.563)	0	0	0	•		0	(50,563)
Nov-15	5 (50,578)	0		0.	0	.0	(50,578)	0	0	0	0	~ ·	0	(50,578)
Dec-15	5 (50,593)	0 (		a	a	0	(50,593)	a	0	O	•		0	(50,593)
Jan-16	(50,608)	0 (	c	0	0	c	(50,608)	0	0	0	9	7	0	(50,608)
Feb-16	6 (50,622)	0 (		9	B	0	(50,622)	a	D	0	9	-	0	(50,622)
Mar-16	6 (50,637)	0 (	0	0	0	0	(50,637)	G	0	0	0		0	(50,637)
Apr-16	6 (50,652)	0 0	0	0	(0)	0	(50.652)	.0	0	0	0	0.0	0	(50,652)
May-16	(50,667)	0	0	0	0	0	(50,667)	0	0	0	9	3.	0	(50,667)
Average	(50.578)	0 (	0	0	.0	0	(80,578)	0	.0	0	a	×	3 0	(\$0.578)
Sminat	Net climination of intercompany leased property	y leased property												
Marile	OPC 2312 3	ò	5	9		ė	076 237 3	9	0	0	9		2.3	6.452.740
10							5 421 503		9					202120
Jul-15			0	0		0 6	5.409.764	0	0	0 0		100		5.409.764
Aug-15		c	Ŕ	0	0	ě	5,388,026	0	0	0	•			5.388.026
Sep-15	5 5,366,287	0		٥	0	6	5,366,287	a	0	0			5,3	5,366,287
Oct-15	5 5,344,549	o		0	0	0	5,344,549	0	0	0			5,3	5,344,549
Nov-15	5 5,322,811	0	0	0	000	0	5,322,811	0	0	0	0.	5	0. 5.3	5.322.811
Dec-15	5 5.301,073	D		0	0	O	5,301,073	0	.0	0	0	3	5,3	5,301,073
Jan-16	6 5,279,335	0		9	0	0	5,279,335	0	0	.0	0		0 5,2	5,279,335
Feb-16	6 5,257,596	0		0	0	0	5,257,596	0	0	0	0		0 5,2	5,257,596
Mar-16	6 5.235,858	e	9	0		٥	5.235.858	O	0	0	ė	(5)	0 5.2	5,235,858
Apr-16	6 5.214,120	Ö		a		0	5,214,120	9	0	0	0	(8)	0 5,2	5,214,120
May-16	6 5,192,382	0	0	0	:0:	0	5,192,382	:0:	.0	0	0.0	8	0 5,1	5,192,382
Amorpho	110 555 3	4												

								2	FV13	100%	41 10%		DIVISION 012 4 37%	1 52%	4 56%		1 31%	
Line		78	- Mid- eral	Division 012 - SSU	A P. C.	Divis	Division 002 - SSU		: ;			. ,						F
NO.	Month	Tennessee	Ortice	Сизтотнег	CKV		Ceneral	/IIIe	FY14	%001	41 48%	4	4,56%	1.55%	4.50%	51	,,	Total Tennessee
	(a)	( <del>Q</del> )	(0)	(p)	(e)		Ð	(g)		( <del>L</del> )	Ξ		6	( <u>K</u>	(	(m)	(u	(u)
	Gas Plant in S	Gas Plant in Service (Account 101)	<u> </u>															
7																		
33	Jun-13 S	401,921,898	\$ 4,206,295	\$ 138,810,847	\$ 12,935,810	69	166,406,959 \$	9,218,027	69	401,921,898	1,728,800	60	6,001,597 \$	196,793	\$ 7,591,710	99	120,642 \$	417,561,440
4	Jul-13 \$	404,683,924	\$ 4,206,295	\$ 138,822,106	\$ 12,949,991	S	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
2	Aug-13 \$	406,109,303	\$ 4,211,622	\$ 138,857,212	\$ 12,949,991	<b>60</b>	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
9	Sep-13 \$	410,265,159	\$ 4,958,561	\$ 140,069,160	\$ 12,949,956	W.	165,919,624 \$	9,218,027		410,265,159	2,037,984		5,056,001	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	м	166,993.088 \$	9,218,027		413,114,863	2,056,743		5,114,023	198,119	7,508,480		120,629	429,112,856
00	Nov-13 \$	413,722,800	\$ 4,979,948	\$ 143,514,638	\$ 12,949,956	69.	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
6	Dec-13 \$	415,334,429	\$ 4,993,956	\$ 143,269,925	\$ 12,949,956	100	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	vs	167,576,925 \$	9,218,027		416,883,041	2,071.424		6,293,826	198,119	7,534,731	_	20,629	433,101,770
Ξ	Feb-14 \$	417,650,685	\$ 5,010,663	\$ 144,283,027	\$ 12,949,956	50	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
1.2	Mar-14 \$	426,280,982	\$ 4,988,938	\$ 144,284,984	\$ 12,949,956	V)	167,683,605 \$	9,218,027		426,280,982	2,069,343		6,293,912	198,119	7,539,528		20,629	442,502,511
13	Apr-14 \$	427,676,167	\$ 4,988,877	\$ 144,290,670	\$ 12,949,956	S	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	S	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 S	430,566,996	\$ 4.988,874	\$ 144,291,226	\$ 12,949,956	S	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	69	167,600,881 \$	9,218,027	64	416,405,221	\$ 1,988,263	69	6,188,563 \$	197,761	\$ 7,569,510	649	120,633 \$	432,469,950
17	ı																	
	Construction	Construction Work in Process (Account 1070)	Account 1070)															
16					39	(0			10									
20	Jun-13 &	13,307,538		2,040,418		10	9,930,935		in.		\$ 473,959	59	88,219	*	\$ 453,063	963 \$	69	14,322,778
21	Jul-13	13,051,136	1,191,431	2,052,383		0	8,730,857	0		13,051,136	489,682	27	88,736	0	398,313	313	0	14,027,868
22	Aug-13	15,256,455	869,803	2,325,929	0	0	7,191,934	0		15,256,455	357,492	22	100,563	0	328,106	901	0	16,042,616
23	Sep-13	13,865,904	725,359	2,586,861		0	10,857,359	0		13,865,904	298,125	52	111,845	0	495,327	327	0	14,771,201
24	Oct-13	12,865,275	509,020	2,451,695			12,726,160	0		12,865,275	211,135	5	106,946	0	572,204	204	0	13,755,560
25	Nov-13	14,994,028	437,832	(774,033)	9	0	15,488,481	0		14,994,028	181,607	7	(33,764)	0	696,406	106	0	15,838,276
52	Dec-13	15,831,148	46,974	(652,608)	9	0	10,407,275	0		15,831,148	19,484	34	(28,468)	0	467,940	940	0	16,290,105
27	Jan-14	16,161,956	217,327	(465,052)			13,525,869	0		16,161,956	90,144	4	(20,286)	0	608,161	161	0	16,839,975
28	Feb-14	16,847,162	249,334	10,334		0	14,059,524	0		16,847,162	103,420	50	451	0	632,156	156	0	17,583,189
29	Mar-14	8,317,186	(69,617)	162,715	_	0	21,691,111	0		8,317,186	(28,876)	(9)	7,098	0	975,294	294	0	9,270,701
30	Apr-14	8,513,464	23,233	383,908		0	15,529,175	0		8,513,464	9,637	17	16,747	0	698,235	235	0	9,238,083
31	May-14	8,026,968	(47,018)	790,139		0	15,917,292	0		8,026,968	(19,502)	12)	34,467	0	715,686	989	0	8,757,619
32	Jun-14	7,834,846	(16,064)	1,399,985		0	16,359,036	0		7,834,846	(6,663)	53)	61,069	0	735,548	548	0	8,624,801
33	Average \$	12,682,544	\$ 406,984	\$ 947,129	69	69	13 262 693 \$	•	6/	12 682 544	\$ 167 665	\$ 50	41 048 \$		\$ 508 188	2 001	6	13 490 444

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

			Distriction 001 MGd						FY13	100%	41 10%	4,32%	1.52%	4.56%		1.31%		
Line No.	Month	Division 093 -	States General Office	Division 012 - SSU Customer	- SSU	CKV D	Division 002 - SSU General	Greenville	FY14	100%	41 48%	4.36%	1.53%	4.50%		1.31%	Total Tennessee	nessee
	(g)	(b)	(c)	(P)		(e)	(y)	(g)		( <del>l</del> )	Θ	6	8	(E)		(m)	(n)	
34																		
35	Inventories-	Inventories- Plant Materials (Account 1540)	Account 1540)															
36																		
37	Jun-13	€9.	\$ 14,887	64	69		*	# 69	69	Ť		49	69	s	9	160	S	6,119
300	Jul-13	730-1	14,487		0	0	0	0		0	5,954	0	0		0	0		5,954
39	Aug-13	10	14,487		0	0	0	0		0	5,954	0	0	0	0	0		5,954
40	Sep-13	96	14,487		0	0	0	0		0	5,954	0	0	0	0	0		5,954
4	Oct-13	()•	14,487		0	0	0	0		0	6000'9	0	0	0	0	0		6,009
42	Nov-13	163	14,487		0	0	0	0		0	6,000	0	0	0	0	0		6,000
43	Dec-13	*	14,487		0	0	0	0		0	600'9	0	0	0	0	0		6,000
44	Jan-14	9	14,487		0	0	0	0		0	600'9	0	0	0	0	0		6,009
45	Feb-14	*	14,487		0	0	0	0		0	600'9	0		0	0	0		600'9
46	Mar-14	. 0	14,487		0	0	0	0		0	6,009	0		0	0	0		6'00'9
47	Apr-14	13	14,487		0	0	0	0		0	6000'9	0		0	0	0		6,000
90	May-14	1.8	14,487		0	0	0	0		0	6000'9	0		0	0	0		6'00'9
49	Jun-14		14,487	ne:	0	0	0	0		0	600'9	0		0	0	0		600'9
20	Average	64	\$ 14,518	69	S	*	s	*	69	i	\$ 6,005	69		so.	S	12	65	6,005
51	"																	
52																		
53	Inventories	Inventories- Gas Stored (Account 1641)	ount 1641)															
54	,	Includes Tennesse	Includes Tennessee stored gas in Dvivision 93 and an allocated portion of	sion 93 and an	allocated po	rtion of Tennes	Tennessee stored gas in Division 96	vision 96										
55	Jun-13 \$	69	69	69	69	1	1	69	69				69	99	44	(0)	rí S	3,594,943
99	Jul-13			0	0	0	0	0		5,403,263	0	0		0	0	0	'n	5,403,263
57	Aug-13	7,049,470		0	0	0	0	0		7,049,470	0	0		0	0	0	7,	7,049,470
500	Sep-13	8,732,803		0	0	0	0	0		8,732,803	0	0		0	0	0	00	8,732,803
65	Oct-13	10,288,624		0	0	0	0	0		10,288,624	0	0		0	0	0	10,	10,288,624
09	Nov-13	11,728,348		0	0	0	0	0		11,728,348	0	0		0	0	0	11,	11,728,348
61	Dec-13	10,451,616		0	0	0	0	0		10,451,616	0	0		0	0	0	10,	10,451,616
62	Jan-14	7,668,537		0	0	0	0	0		7,668,537	0	0		0	0	0	7,	7,668,537
63	Feb-14	4,806,866		0	0	0	0	0		4,806,866	0	0		0	0	0	4,	4,806,866
2	Mar-14	886,189		0	0	0	0	0		886,189	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	7,	2,838,404
99	May-14	4,519,761		0	0	0	0	0		4,519,761	0	0		0	0	0	4,	4,519,761
29	Jun-14	6,304,505		0	0	0	0	0		6,304,505	0	0		0	0	0	9	6,304,505
89	A second	E 6.407 56A	6		6			9		10000	-							4 400 000

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

Line		Division 093 -	Division 091 - Mid- States General	Division 012 - SSU		Divísi	Division 002 - SSU		FY13	%001	41.10%	4.32%	1 52%	4,56%	1.31%		
	Month	Tennessee	Office	Customer	CKV		General	Greenville	FY14	100%	41 48%	4,36%	1.53%	4,50%	1.31%	Total	Total Tennessee
	(a)	(q)	(c)	(p)	(e)		(J)	(E)		(h)	(i)	(9)	(k)	(1)	(m)		(n)
69																	
2	ustomers	Customers Deposits (Account 2350)	t 2350)														
71																	
72	Jun-13	\$ (3,444,837)	9	0		0	0	Ó	S		0	0	0	0	0	69	(3,444,837)
73	Jul-13	\$ (3,391,938)		0		0	0	0		(3,391,938)	0	0	0	0	0		(3,391,938)
74	Aug-13	\$ (3,360,293	0	0		0	0	o		(3,360,293)	0	а	0	0	0		(3,360,293)
75	Sep-13	\$ (3,340,530)		0 0		0	0	0		(3,340,530)	0	0	0	0	0		(3,340,530)
16	Oct-13	\$ (3,321,396)		0	6	0	0	0		(3,321,396)	0	С	0	0	0		(3,321,396)
77	Nov-13	\$ (3,333,255)	0	0		0	0	0		(3,333,255)	0	0	0	0	0		(3,333,255)
78	Dec-13	\$ (3,369,934)	9	0		0	0	0		(3,369,934)	0	Q	0	0	0		(3,369,934)
42	Jan-14	\$ (3,390,776)	9	0		0	0	0		(3,390,776)	0	0	0	0	0	_	(3,390,776)
80	Feb-14	\$ (3,410,607)		0		0	o	0		(3,410,607)	0	0	0	٥	0	_	(3,410,607)
- 8	Mar-14	\$ (3,431,899)	2	0		0	0	0		(3,431,899)	0	o	0	o	0	_	(3,431,899)
82	Apr-14	\$ (3,438,742)		0		0	Đ	0		(3,438,742)	0	0	0	O	0	_	(3,438,742)
83	May-14	\$ (3,406,076)	9	0		0	0	0		(3,406,076)	0	0	0	0	0	_	(3,406,076)
84	Jun-14	\$ (3,456,608)		0		0	0	0		(3,456,608)	0	0	0	0	0		(3,456,608)
85	Average	\$ (3,392,069)	8 6	95		69	60	*	69	(3,392,069)	**************************************	\$	(*)	69	· S	643	(3.392.069)
98																	
87																	
88	Accumulate	d Deferred FIT (	Accumulated Deferred FIT (Total Accounts 1900, 2820, 2830)	1, 2820, 2830)													
68																	
06		9	69	S		69	355,104,324 \$	Ü	S			\$ (1,019,767) \$	<u> </u>		69	69	(28,046,417)
16	Jul-13		_		5	ı.	346,895,612	*		(58,952,525)	15,725,537	(1,019,767)	0	15,825.846	0	_	(28,420,909)
92	Aug-13		_				336,785,660	٠		(58,952,525)	16,064,572	(1,019,767)	0	15,364,616	0		(28,543,104)
93	Sep-13	(64,055,632)	(3) 10,948,144	4 (30,660,400)	53	-	400,356,748	<u>*</u>		(64,055,632)	4,499,721	(1,325,627)	0	18,264,815	<u> </u>	0	(42,616,722)
94	Oct-13	(64,055,632)		4 (30,660,400)	300	JÄ)	402,554,762	ř		(64,055,632)	4,541,139	(1.337,449)	0	18,099,997	0		(42,751,946)
95	Nov-13	(64,055,632)	1		3	S.	396,143,301	ě		(64,055,632)	4,541,139	(1,337,449)	0	17,811,720	0	_	(43,040,223)
96	Dec-13	(64,055,632)	9,477,949	9 (30,660,400)	\$	ZII	386,294,358	E.		(64,055,632)	3,931,322	(1,337,449)	0	17,368,884	)	0	(44,092,876)
26	Jan-14	(64,055,632)	9,477,949	(30,660,400)		W.	398,002,176	<u>W</u>		(64,055,632)	3,931,322	(1,337,449)	0	17,895,300	0		(43,566,459)
86	Feb-14	(64,055,632)	9,477,949	(30,660,400)	25	9	399,890,577	î.		(64,055,632)	3,931,322	(1,337,449)	0	17,980,208	J	0	(43,481,551)
66	Mar-14	(64,055,632)				1000	381,525,134	ę		(64,055,632)	1,967,795	(1,337,449)	0	17,154,446	J	0	(46,270,840)
100	Apr-14	(64,055,632)	4,744,119	9 (30,660,400)	ñ	(p)	386,419,626	Ē		(64,055,632)	1,967,795	(1,337,449)	0	17,374,516	J	0	(46,050,770)
101	May-14	(64,055,632)			(5)	)¥	395,166,796	×		(64,055,632)	1,967,795	(1,337,449)	0	17,767,814	_	0	(45,657,473)
102	Jun-14	(63,456,220)	2,168,138	8 (30,389,095)	3	,	424.895,665	d		(63,456,220)	899,314	(1,325,615)	0	19,104,507	0		(44 778 013)
103																	

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

						Fac	Factors	093	16	Division 012	CKV	Division 002	Greenville	
Division 093 - States General Tennescoo	- X 9		Division 012 - SSU	Q A	Division 002 - SSU	F) Greenville	FY13 FY14	100%	41 10%	4.32%	1.52%	4 50%	131%	Total Tennessee
(0)		3 -	(p)	(a)	(J)			(h)	(6)	6	(k)	(1)		(n)
Accumulated Depreciation ( Account 1080)	$\sim$													
(171,279,819) \$ (2,9		\$ (2,951,876) \$	(31,062,227) \$	(2,397,228) \$	\$ (100,725,046) \$	_	69	(171,279,819) \$	_			_	_	_
(171,837,778) (2.9		(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)
(172,414,467) (2,		(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)
(3, 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)
(173,291,841) (3,		(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)
(173,654,885) (3		(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)
		(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)
(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)
175,346,647)	m	(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)
(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)
	m	(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)
(174,825,083)	m	(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)
(175,156,355)	m	(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)
(173,773,813) \$	m	\$ (906'050'E)	(35,495,027) S	(2.604.543) \$	\$ (104 890 174) \$	\$ (2,778,062)	69	(173,773,813) \$	(1,262,005) \$	(1,544,515) \$	(39,782)	\$ (4,736,859) \$	(36,355) \$	(181, 393, 329)
Customers Advances (Account 2520)														
(72,538)		0	0	0	0	o	S	(72,538)	0	0	0	0	\$ 0	
(72,538)		0	ð	0	0	0		(72,538)	0	0	0	0	0	(72,538)
(72,538)		0	a ·	0	0	a		(72,538)	0	0	0	D (	0	(72,538)
(73,888)		0	0	0	Ö	0		(73,888)	0	0	0	0	0	(73,888)
(73,888)		0	0	0	0	0		(73,888)	0	0	0:	0	0	(73,888)
(73,888)		0	0	0	0	٥		(73,888)	0	0	0	0	0	(73,888)
(73,888)		0	0	0	0	0		(73,888)	0	0	0	0	0	(73,888)
(73,888)		0	O	O	0	0		(73,888)	0	0	0	0	0	(73,888)
(73,888)		0	٥	0	0	0		(73,888)	0	0	0	0	0	(73,888)
(75,078)		0	O	0	0	0		(75,078)	0	0	0	0	0	(75,078)
(75,078)		0	0	0	0	0		(75,078)	0	0	0	0	0	(75,078)
(75,078)		0	0	0	0	0		(75,078)	0	0	0	0	0	(75,078)
(75,078)		0	0	0	0	0		(75,078)	0	0	0	0	0	(75 078)
(73,942) \$			\$	•	8	S	N	(73,942) \$		(0)	116	69	\$	\$ (73,942)

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

	Total Tennessee	(u)				(27,739)	(38,610)	(49,362)	(73,804)	(81,802)	(89,866)	(98,712)	(107,835)	(2,455)	(17,056)	(40,547)	(61,671)	(50,328)	(56,907)					5,951,905	2,750,290	5 887 084	5,865,478	5,843,871	5,822,264	5,800,657	5,779,051	5,757,444	5,735,837	5,714,099	5,692,361	5,822,234
	Total					9	_	-		0	0	0	0	.0	0	0	0	0	69					0 0			0	0	a	0	0	0	0	0	0	69
Greenville 1 31%	1.31%	(m)				0	0	0	0	0	9	0	a	9	Q	9	9	0	95						6 8	3 33		_			_	3		_		69
Division 002 4,56%	4.50%	(1)				0	0	0	0	0	0	0	0	0	0	0	0	0	) (A)					0 (	0.0	0	0	0	0	0	0	0	٥	o	0	10
CKV 1 52%	1,53%	(k)				0	0	0	0	0	0	0	0	0	0	0	0	0						0	0 0		0	0	0	0	o	0	0	0	0	\$
Division 012 4 32%	4.36%	0				6	0	0	0	0	0	0	G	O	0	0	0	0						0	0.0	0 0	0	0	0	0	0	0	٥	0	0	\$
Division 091 Div 41 10%	41 48%	(i)				5,198	5,197	5,197	0	0	0	0	0	0	0	0	0	0	1,199 \$					0	D) 9	9 5	0	0	0	0	0	0	0	0	0	·
Division 093 Divi	100% 4	(h)				(32,937)	(43,807)	(54,559)	(73,804)	(81,802)	(89,866)	(98,712)	(107,835)	(2,455)	(17,056)	(40,547)	(61,671)	(50,328)	(58,106) \$					5,951,905	3,930,298	5 887 084	5,865,478	5,843,871	5,822,264	5,800,657	5,779,051	5,757,444	5,735,837	5,714,099	5,692,361	5,822,234 \$
	4					69													s																	69
Factors FY13	FY14					a	0	0	0	0	0	0	0	O	0	0	0	0	9					0 (	5 6		. 0	0	0	0	0	0	۵	0	a	
	Greenville	(g)																	Ţ.																	(3)
1100 000	General	(£)				0	0	0	0	0	0	0	0	0	0	0	0	o	8					0	0 9	2 0	0	0	0	0	0	0	0	0	0	55
						0	0	0	0	0	o	0	0	0	0	0	0	0	s					0	0 0		a	0	0	o	0	ó	0	0	o	69
;-	CKV	(a)				0	0	0	0	.0	0	0	0.0	0	0	.0	0	0	s					0			. 0	0	0	0	0	0	0	0	0	ы
11000	Customer	(p)																	20.																	3
-	Office	(c)		unt 237(l-26919)		12,646	12,646	12,646	0	0	0	0	0	0	0	0	0	0	2,918 \$			od property		0	0 0	0	0	0	0	0	0	0	0	o	O	69
Divisio		(a)		140 Interest on Customer Deposits (Account 2370-26919)		(32,937)	(43,807)	(54,559)	(73,804)	(81,802)	(89,866)	(98,712)	(107,835)	(2,455)	(17,056)	(40,547)	(61,671)	(50,328)	\$ (901,85)			Net elimination of intercompany leased property		5,951,905	5,930,298	5,506,051	5.865.478	5,843,871	5,822,264	5,800,657	5,779,051	5,757,444	5,735,837	5,714,099	5,692,361	5,822,234 \$
£				st an Custome		Jun-13 \$	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Average S			imination of it		Jun-13	Jul-13	Aug-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Average \$
	. Month	(a)	Ć.	Intere																	7															
;	No.		139	14(	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	50	160	191	163	16	165	166	167	168	169	170	171	172	173

WP 7-3

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

Line							
No.  1 Annual benchmark per Docl	cet 12-00064		2,086,819				
2 Quarterly benchmark	CC 12-00004		521,705				
3			0=1,700				
4		Cont	ribution	В	enchmark		Difference
5 Quarter ended 3/31/13		Com	521,705	_	521,705		796
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 Ouarter 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
10 Quarter ended 6/30/14	•	\$	4,428,719	\$	3,130,229	\$	1,298,490
12		Ψ	1, 120, 119	Ψ	3,150,223	4	-,,
13 Monthly Amortization						\$	54,104
14 2 years amortization						Ψ	,
15				Reg	ulated Asset		
14		Amortiza	tion Expense		Balance		
16	May-15	Amortiza	tion Expense		Balance 1,298,490		
17	May-15	Amortiza	-		1,298,490		
17 18	Jun-15	Amortiza	54,104		1,298,490 1,244,386		
17 18 19	Jun-15 Jul-15	Amortiza	54,104 54,104		1,298,490 1,244,386 1,190,283		
17 18 19 20	Jun-15 Jul-15 Aug-15	Amortiza	54,104 54,104 54,104		1,298,490 1,244,386 1,190,283 1,136,179		
17 18 19 20 21	Jun-15 Jul-15 Aug-15 Sep-15	Amortiza	54,104 54,104 54,104 54,104		1,298,490 1,244,386 1,190,283 1,136,179 1,082,075		
17 18 19 20 21 22	Jun-15 Jul-15 Aug-15 Sep-15 Oct-15	Amortiza	54,104 54,104 54,104 54,104 54,104		1,298,490 1,244,386 1,190,283 1,136,179 1,082,075 1,027,971		
17 18 19 20 21 22 23	Jun-15 Jul-15 Aug-15 Sep-15 Oct-15 Nov-15	Amortiza	54,104 54,104 54,104 54,104 54,104 54,104 54,104		1,298,490 1,244,386 1,190,283 1,136,179 1,082,075 1,027,971 973,868		
17 18 19 20 21 22 23 24	Jun-15 Jul-15 Aug-15 Sep-15 Oct-15 Nov-15 Dec-15	Amortiza	54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104		1,298,490 1,244,386 1,190,283 1,136,179 1,082,075 1,027,971 973,868 919,764	•	
17 18 19 20 21 22 23 24 25	Jun-15 Jul-15 Aug-15 Sep-15 Oct-15 Nov-15 Dec-15 Jan-16	Amortiza	54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104		1,298,490 1,244,386 1,190,283 1,136,179 1,082,075 1,027,971 973,868 919,764 865,660		
17 18 19 20 21 22 23 24 25 26	Jun-15 Jul-15 Aug-15 Sep-15 Oct-15 Nov-15 Dec-15 Jan-16 Feb-16	Amortiza	54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104		1,298,490 1,244,386 1,190,283 1,136,179 1,082,075 1,027,971 973,868 919,764 865,660 811,556		
17 18 19 20 21 22 23 24 25 26 27	Jun-15 Jul-15 Aug-15 Sep-15 Oct-15 Nov-15 Dec-15 Jan-16 Feb-16 Mar-16	Amortiza	54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104		1,298,490 1,244,386 1,190,283 1,136,179 1,082,075 1,027,971 973,868 919,764 865,660 811,556 757,453	•	
17 18 19 20 21 22 23 24 25 26 27 28	Jun-15 Jul-15 Aug-15 Sep-15 Oct-15 Nov-15 Dec-15 Jan-16 Feb-16 Mar-16 Apr-16	Amortiza	54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104		1,298,490 1,244,386 1,190,283 1,136,179 1,082,075 1,027,971 973,868 919,764 865,660 811,556 757,453 703,349		
17 18 19 20 21 22 23 24 25 26 27	Jun-15 Jul-15 Aug-15 Sep-15 Oct-15 Nov-15 Dec-15 Jan-16 Feb-16 Mar-16	Amortiza	54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104 54,104	\$	1,298,490 1,244,386 1,190,283 1,136,179 1,082,075 1,027,971 973,868 919,764 865,660 811,556 757,453 703,349 649,245	13	month average

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

Line			Non-regulated F	Regulated Utility		
No.	Month	Total SSU 002	NOL[1]	NOL	Other ADIT	SSU Utilty 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)	
3	Aug-13	136,438,570	(200,347,089)	346,167,066	(9,381,406)	
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)	
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
		,,	` ' ' '	, ,		

<sup>[1]</sup> FD - NOL Credit Carryforward - Non Reg

WP 7-5

#### 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	Reveune 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

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	Description		Attrition Year Expenses	Expense Lag	CWC Requirement (b) x (c)
No.	(a)		(b)	(c)	(d)
	()		. ,		
1	Gas Supply Expense		07 470 420	20.22	2 440 527 025
2	Purchased Gas		87,478,439	39.33	3,440,527,025
3	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 59.00	144,447,966
16	DOT		S.E.S	39.00	
17	Allocated Taxes-Shared Services				
18 19	Ad Valorem	16%	49,974	241.50	12,068,736
20	Payroll Taxes	84%	255,485	16.55	4,227,167
21	1 aylon Taxes	0170	,		, ,
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	140)	-
30	G		1 272 707		
31	State Excise Tax		1,373,787 328,356	37.50	12,313,356
32	Current Taxes Deferred Taxes		1,045,431	37.30	12,515,550
33 34	Deterred Taxes		1,045,451		
	Depreciation		12,353,190	(#1	
36	Depreciation		,,		
	Interest on Customer Deposits		118,049	182.50	21,543,913
38	1				
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	54	12,976,386		<b>3</b>
44					
45	TOTAL		152 420 004	35.65	5,469,396,707
	TOTAL		153,439,806	33.03	3,409,390,707
47	Daily Cost of Comics	-	419,234	32	
48	Daily Cost of Service		717,234	¢[	
49					
50					

WP 7-7

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

Line No.	Description		Histori Base Period	Expense Lag	CWC Requirement (b) x (c)
NO.	(a)		(b)	(c)	(d)
	(4)		(0)	ζ-/	
1	Gas Supply Expense				
2	Purchased Gas		87,478,439	39.33	3,440,527,025
3					
4	Operation and Maintenance Expense				405 440 122
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		2 400 204	241.50	844,862,151
11	Ad Valorem		3,498,394	241.50	
12	State Gross Receipts Tax		1,084,335	(151.50) 16.55	(164,276,753) 4,257,132
13	Payroll Taxes		257,296 618,254	37.50	23,184,527
14	Franchise Tax		425,046	272.50	115,825,068
15	TRA Inspection Fee		19,392	59.00	1,144,149
16	DOT		17,392	37.00	1,111,117
17	Allocated Taxes-Shared Services				
18 19	Ad Valorem	0%		241.50	_
20	Payroll Taxes	100%	247,649	16.55	4,097,523
21	1 aylon Taxes	100,0	_ //, 0 //		, ,
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	1000 1000 0000 1000 0000				
27	Federal Income Tax		6,399,584		
28	Current Taxes		8	37.50	2
29	Deferred Taxes		6,399,584	12	*
30					
31	State Excise Tax		1,271,117		
32	Current Taxes		•	37.50	2
33	Deferred Taxes		1,271,117	9	*
34					
35	Depreciation		10,700,686	:51.	
36			110.040	102.50	20 110 207
	Interest on Customer Deposits		110,242	182.50	20,119,207
38	Y		5 772 520	91.25	526,834,513
39	Interest Expense - LTD		5,773,529	91.23	320,034,313
40	Internal European CTD		116,873	24.05	2,810,641
41 42	Interest Expense - STD		110,073	24,03	2,010,011
	Paturn on Equity		12,228,825		€
43 44	Return on Equity	-	12,220,023		
45					
46	TOTAL		150,927,084	35.19	5,311,183,817
47					
48	Daily Cost of Service	-	413,499		
49	, 5555 55 2-1-1-4	=			
50					
20					

to Stipulation and Settlement Agreement Docket No. 14-00146

Schedule 8

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

Line		Тах					
No.	Description	Rate	Base	Period (1)	Base Period (1) Attrition Year		Change
	(a)	(p)		(c)	(p)		
7							
3	Required Return		<del>⇔</del>	18,068,574	18,068,574 \$ 19,167,175 \$ 1,098,601	<del>69</del>	1,098,601
_	Current Return		<del>⇔</del>	17,842,299	17,842,299 \$ 18,731,838	↔	889,539
4							
5	Pre-Tax Deficiency from Current Return			226,275	435,337		200,062
9	Tax Expansion Factor			1.6343	1.6343		
7	After-Tax Deficiency from Current Return	•		369,801	711,471		341,670
∞							
6	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	7,813,493 \$ 8,290,277	S	476,784
13							
14	Less: ITC Amortization			735			(735)
15							
16	Total Income Tax Liability			7,812,758	8,290,277		477,519
17							
18	Note:						
,	7						

19 1. Twelve months ended June 30, 2014

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

WP 8-1

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

Line No.	Description	Amortization	Allocation Factor [1]	Tennessee Allocation
140.	(a)	(b)	(c)	(d)
	<b>(.</b> )	. ,	. ,	
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	₹ <b></b> *		
5				
6	Base Period ended June 30, 2014	1,455	50%	735
7				
8	Attrition Year ended May 31, 2016	-	50%	5
9				
10	[1] Division 091 - Mid-States General Offic	e allocation factor	excluding K	entucky

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

WP 8-2

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

Attrition Year

		7 Kttl ItlOII	1 Qui
Line No.		Amount	Balance
1	Operating Revenues		1.000000
2			
3	Add: Forfeited Discounts	0.010971	0.010971
4			
5	Balance		1.010971
6			
7	Uncollectible Ratio	0.004117	0.004162
8			4.00.000
9	Balance		1.006809
10			0.065440
11	State Excise Tax	0.065000	0.065443
12			0.041066
13	Balance		0.941366
14		0.050000	0.220470
15	Federal Income Tax	0.350000	0.329478
16			0.611000
17	Balance		0.611888
18	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~		1 62 42 00
19	Revenue Conversion Factor (Line 1/Line 9)		1.634300

to Stipulation and Settlement Agreement Docket No. 14-00146 Schedule 9

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

Overall Cost of	Capital	(p)	2.47%	0.05%	5.21%		7.73%
	Cost Rate	(c)	2.90%	1.07%	6.80%		!!
	Percent	(q)	41.86%	5.01%	53.13%		100.0%
	Description	(a)	Long Term Debt Capital	Short Term Debt	Equity Capital		Total Capital
Line	No.		-	7	3	4	2

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

WP 9-1

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

June 30, 2014

		<u>June 30,</u>	<u> 2017</u>
Line No.	Description	\$	%
	(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	\$ 5,866,330,182	100.00%
	-		

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

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

				12 Month Avg 12 Month Avg	12 Month Avg	Interest on CP or Interest on Draws on Credit Facility	Commitment Fees on Credit Facility	Bank Fees on AEC Credit Facility With RBS
	Atmos	Atmos Consolidated Balances	ances	Atmos Consolidated - calc of STD rate	1 - calc of STD rate		7	30121
Line	Long-Term	Short-Term		STD	STD STD	Detail of Colm (f)	Detail of Colm (f) Consolidated Int Exp & Fees	xp & Fees
No. Date	Debt	Debt	Equity	Avg Daily Bal	Int Exp & fees avg rate			Utility
(a)	(p)	(0)	(p)	(e)	(f) (g)	Int Exp	Commit fees	Bank Admin
1 Jun-13	2,455,592,790	141,997,923	2,581,443,813					
2 Jul-13	2,455,618,994	195,995,478	2,605,641,606	143,645,161	221,702	32,902	125,362	63,438
3 Aug-13	2,455,645,199	252,461,845	2,589,624,095	205,903,226	235,423	46,614	125,362	63,447
4 Sep-13	2,455,671,403	367,983,524	2,580,409,324	297,933,333	245,989	61,157	121,318	63,514
5 Oct-13	2,455,697,607	711,881,958	2,589,914,322	569,098,387	344,579	155,714	125,362	63,503
6 Nov-13	2,455,723,811	626,820,344	2,597,645,504	608,018,333	357,163	172,342	121,318	63,503
7 Dec-13	2,455,750,015	689,795,231	2,661,314,057	619,733,871	356,618	167,753	125,362	63,503
8 Jan-14	2,455,776,219	584,922,360	2,698,302,734	560,322,581	335,573	147,368	124,703	63,503
9 Feb-14	2,455,802,424	94,997,300	3,097,294,351	343,214,286	239,959	81,699	94,758	63,503
10 Mar-14	2,455,828,628	0	3,124,760,754	14,903,226	172,242	3,828	104,911	63,503
11 Apr-14	2,455,854,832	0	3,139,392,522	97	165,029	*	101,527	63,503
12 May-14	2,455,881,036	0	3,101,988,610		168,414		104,911	63,503
13 Jun-14	2,455,907,240	0	3,116,684,772	1,333,333	165,263	233	101,527	63,503
14				34	3,007,953	15'609'8	1,376,421.24	761,922.52
15		12 Month Avg						
16 Average	2 155 750 015	102 720 170	7 206 403 574	200 202 105	1 0.707	mor CTD resto	500 500 5	

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

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

Line No.	Debt Series (a)	(q)	Outstanding 6/30/2013 (c)	Outstanding 7/51/2013 (d)	Outstanding 8/31/2013 (c)	Outstanding 9/30/2013 (f)	Outstanding 10/31/2013 (g)	Outstanding 11/50/2013 (h)	Outstanding 12/31/2013 (i)	Outstanding 1/31/2014 (j)	Outstanding <u>2/28/2014</u> (k)
- 2 6 4	9.40% First Morigage Bond J due May 2021/RET 2005 6.75% Debenfurs Unsecured due July 2028 5.112% Sonic's Notes due Jan 2013 10.12% Service Moridase Road P due 2017 (#17.01.3)	04/01/91 07/27/98 01/13/03	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
r vs v9	9,75% First Mortgage Bond Q tues 2020/RET 2005 9,32% First Mortgage Bond C due June 2021/RET 2005	04/01/90	() (a) (b)	pe n	99 B		00- <b>14</b> - 3 <b>8</b>	S24 36	M T	F 4	025 <b>0</b> - 330
L 80 G	8,77% First Mortgage Bond U due May 2022/RET 2005 6,67% MTN A1 due Dec 2025 (1) 4,125% Sr Note due 10/15/2044	05/01/92 12/15/95 10/15/2014	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 = 5	5,95% Sr Note due 10/15/2034 6,35% Sr Note due 6/15/2017 8- Note 5,90% Due 6/15/2017	10/22/04 6/2007	200,000,000	250,000,000	200,000,000	250,000,000	250,000,000	250,000,000	200,000,000 250,000,000	250,000,000	250,000,000
13 4	at work 2009 but work 1722019 4, 15% Sr Note due 1/15/2019	03/23/09 01/15/13	450,000,000 450,000,000 500,000,000	450,000,000 500,000,000	450,000,000 500,000,000	450,000,000 500,000,000	450.000.000 500,000,000	450,000,000 450,000,000 500,000,000	400,000,000 450,000,000 500,000,000	450,000,000 500,000,000	450,000,000 450,000,000 500,000,000
15 16 17	Debt Issuance Cost - Amort is pending new debt issue Debt Issuance Cost - Amort is pending new debt issue March 2019 - Swap Position	10/2014 06/2017 03/2019	34 18 16			17 St 4	19 18 4	21 K Y	3 (8 )		9 X X
18 19 20 21	Subtotal — Utility, Long-Term Debt Atmos Leasing, Inc. Industrial Develop Revenue Bond 07/13	1991	1.960,000,000 \$		1.560.000.000 \$ 1.960.000.000 \$ 1.960.000.000	2.000,000,000	\$ 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
22	Total 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	1,966,000,006	1,960,000,000
23 24 25 26	Less Unamontized Debt Discount Annualized Amortization of T-Look Settlement, Debt Exp. & Debt Discl- Effective Avg Cost of Consol Debt		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

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

# to Stipulation and Settlement Agreement Docket No, 14-00146

ATTACHMENT A

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

Exp 1810 Penalty 1890 Dsct 2260 1/0/1900 (y)	3,829,383 1,403,776	0	1,969,221	2,508,996	2,888,300	6,380,601	2,349,669	921,125	5.029.637	5,515,555	10,789,734	82,170	41,580	0	43,912,672			0		43 912 672			
Annualized 4280-81 Amort Debt Exp&Dsct (x)	560,397 99,938	0	337.581	362,746	368,719	210,035	115,724	307,042	186.860	1,161,169	378,080	0	0	0	4,129,918 \$			0		4 129 918 \$			
Anmalized 4270 Amort 42 for T-lock De (w)	00	0	0	0	0 0	(445,478)	(7,047)	(474,980)	(669,302)	(77 734)	2,220,857	0	0	0	546.316 \$			0		546.316 \$			
(r) (v) (r)															69					5			
Annual Int at fune 30, 2014 (r) (r)	0 10,125,000	0	0 0	0	000 227	20,625,000	11,900,000	15,875,000	22,000,000	38,250,000	20,750,000	0	0	0	\$ 140.192.000			•	140,192,000		\$ 4,676,234	\$ 144,868,234	5,90% and of period
End Int Rate (p)	9,40%	5,13%	9.75%	9.32%	8 77%	4.125%	2 95%	6,35%	2 50%	8.50%	+15%				64			2.90%	S		~	2	5,90% CI
Outstanding 6/30/2014 (o)	150,000,000	*10	500	œ	* 000 000	500,000,000	200,000,000	250,000,000	400,000,000	450,000,000	500,000,000	i.e			2,460,000,000			į.	2.460.000,000	4,092,760		\$ 2,455,907,240	
Outstanding 5/31/2014 (n)	150,000,000	*	<b>0</b> :9	30	10 000 001	10,000,000	200,000,000	250,000,000	400,000,000	450,000,000	500,000,000	9.	<b>*</b>		1,960,000,000 \$				1,960,000,000	4,118,964 \$	ļ	5	
Outstanding <u>4/30/2014</u> (m)	000'000'01	¥	¥.14	12	4 000 000 01	10,000,000	200,000,000	250,000,000	400,000,000	450,000,000	500,000,000	194	*	*	\$ 1,960,000,000 \$				1,960,000,000	4.145,168 \$			
Outstanding 3/31/2014 (1)	000'000'051			*	10,000,000	000,000,01	200,000,000	250,000.000	400,000,000	450,000,000	500,000,000	ü	×		\$ 1,960,000,000 \$			~	1,960,000,000	4,171,372 \$			
<u>boussT</u> (4)	04/01/91	01/13/03	11/01/87	16/10/90	05/01/92	10/15/2014	10/22/04	6/2007	6/10/2011	03/23/09	01/15/13	10/2014	06/2017	03/2019	69			1661		S			
Debt Series (a)	9,40% First Mortgage Bond J duc May 2021/RET 2005 6,75% Debentures Unsecured due July 2028	5.125% Senior Notes due Jan 2013	10,43% First Mortgage Bond P duc 2017 (cff 2012) 975% First Mortgage Bond Q duc Apr 2020/RET 2005	9 32% First Mortgage Bond T due June 2021/RET 2005	8 77% First Mortgage Bond U due May 2022/RET 2005	6 6 /% M I N A I due Dec 2023 (1) 4 125% Sr Note due 10/15/2044	5 95% Sr Note due 10/15/2034	6.35% Sr Note due 6/15/2017	Sr Note 5 50% Duc 06/15/2041	8,50% Sr Note due 3/15/2019	4,15% Sr Note due 1/15/2043	Debt Issuance Cost - Amort is pending new debt issue	Debt Issuance Cost - Amort is pending new debt issue	March 2019 - Swap Position	Subtotal Utility Long-Term Debt		Atmos Leasing, Inc.	Industrial Develop Revenue Bond 07/13	Total Long-Term Debt	Less Unamortized Debt Discount	Annualized Amortization of T-Lock Scillement, Debt Exp. & Debt Disct.		Effective Avg Cost of Consol Debt
Line No	7	3	4 2	9	r (	10 E	10	Ξ	12	13	14	15	16	17	81	61	20	2.1	22	23	24	25	26

Note  $1.70 {\rm km}$  is suced in October of 2014 represents the refinancing of the 4.95% 500M Sr Note due

Schedule 10

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

Line			H	Historic Base			Ratemaking	Cur	Current Rate of
S	Description	Reference		Period (1)	Change	Attrition Year	Adjustments		Return
	(a)	(p)		(°C)	(p)	(e)	( <del>I</del> )		(g)
- 0	Total Revenues	Sch. 2	69	150,583,201 \$	2,021,155	\$ 152,604,356	<b>€</b> 9	<del>6/3</del>	152,604,356
3 6	Gas Cost	Sch. 3		87,478,439	(180)	87,478,439	9.		87,478,439
4 00 0	Operation & Maintenance Expense	Sch. 4		20,635,493	(1,539,960)	19,095,533	*		19,095,533
0 / 0	Taxes Other Than Income Taxes	Sch. 5		6,212,295	667,089	6,879,384	¥		6,879,384
o 6 9	Depreciation & Amortization Expense	Sch. 6		10,700,686	1,003,258	11,703,945	649,245		12,353,190
11	Federal Income and State Excise Tax	Wp 10-1		7,669,966	652,192	8,322,159	(308,016)		8,014,143
13	Interest on Customer Deposits	Wp 1-1		110,242	7,807	118,049	3		118,049
15	AFUDC Interest credit	Wp 1-2		(66,220)	0(4)7	(66,220)			(66,220)
17	Return on Rate Base		69	17,842,299 \$	1,230,769	\$ 19,073,068	\$ (341,229)	\$	18,731,838
18		17.						1	
19	Total Rate Base	Sch. 7	€9	233,746,110 \$	8,889,355	\$ 242,635,465	\$ 5,322,811	<del>6∕</del> 9	247,958,276
21	Rate of Return on Rate Base			7.63%		7.86%	.0		7.55%
22									
23	Interest Expense	Sch. 8		5,890,402	224,012	6,114,414	134,135		6,248,549
24									
25								•	6
26	Return on Equity		6-9	11.951,897		\$ 12,958,654		69	12,483,290
27									
28	Rate of Return on Equity			9.62%		10.05%			6.48%
29	N								

<sup>30</sup> Note:31 1. Twelve months ended June 30, 2014

to Stipulation and Settlement Agreement Docket No. 14-00146 Wp 10-1

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

Lin		Тах Н	Historic Base	ш	Projected	Adjusted
O	Description	Rate	Period (1)	Ì	Amount	Amount
	(a)	(q)	(c)		(p)	(e)
_ (	Net Operating Income Before Income Tax	<del>≎</del>	\$ 25,446,046 \$	<del>∨</del>	27,329,007 \$	26,679,761
7 m	Interest Deduction	l	5,890,402		6,114,414	6,248,549
4 v	Equity Portion of Return	€	19,555,644	€	21,214,593 \$	20,431,213
9 7	Application of Tax Rate to Equity Return - Tennessee	6.5%	1,271,117		1,378,949	1,328,029
× 6 ;	Application of Tax Rate to Equity Return - Federal	35%	6,399,584		6,942,475	6,686,114
11	10 11 Income Tax Expense	↔	7,670,701 \$	↔	8,321,424 \$	8,014,143
13	12 13 Less: ITC Amortization	Į	735		(735)	Sin .
14	14 15 Total Income Tax Liability	↔	7,669,966 \$	€>	8,322,159 \$	8,014,143
16 17 18	<ul><li>16</li><li>17 Note:</li><li>18 1. Twelve months ended June 30, 2014</li></ul>					

to

#### Stipulation and Settlement Agreement Docket No. 14-00146

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

	ı	12 Mths Er	nded Jun 14	Rates effect	ive Jun 14	ĺ	12 mths Jun14	Weather	12 mths Jun 14	12 mths Jun 14	12 mths Jun14
Line		Base	Volumes	Monthly	Commodity		Margin	Adjustment Volumes Mcf	WNA Adjusted Volumes Mcf	Weather adj Margin at Jun14 rates	WNA \$ Adj
No.	Description (a)	Count (b)	Mcf (c)	Customer chg (d)	(e)		at Junt4 rates (f)	(g)	(h)	(1)	(i)
1	RESIDENTIAL	107	(4)	\-/				Marii.			465.5
2	210 Residential Gas Service (Summer)	584,867	835,236	\$13.85	\$1,227		9,125,242	(CE7 D4C)	835,236 6,878,880	9,125,242 22,362,563	\$0 (\$806,404)
3	210 Residential Gas Service (Winter) (weather sensitive) 210 Residential Gas Service Senior Citizen (Summer)	826,242 714	7,536,096 521	16.85 0.00	\$1 227 \$1 227		23,168,967 640	(657,216)	521	640	\$0
4	210 Residential Gas Service Senior Citizen (Sulliner) 210 Residential Gas Service Senior Citizen (Winter) (wea	1,027	8,779	0.00	\$1 227		10,772		8,779	10,772	\$0
6	211 Residential/Sm. Commercial/Industrial Heating & Co.	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	(606,432)
8											
9 10	COMMERCIAL 211 Residential/Sm. Commercial/Industrial Heating & Co.	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	1.141		0		0	0	- 1
14 15	Block 1 Volumes 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 0 755		16,337 1,594		14,318 2,111	16,337 1,594	
19 20	Block 2 Volumes Block 3 Volumes		2,111		0.349		1,594		2,111	0	
21	Total Commercial	190,301	5,477,502		1011		19,408,897	(297,933)	5,179,568	18,714,624	(694,273)
22											
23	INDUSTRIAL			05.00	0.000		4 474 450	/24 7EE)	541,624	1,398,272	(\$72,887)
24	220 Industrial Gas Service (weather sensitive)	3,863 108	572,879 290,206	35 00 375 00	2 332 2 036	П	1,471,158 631,360	(31,255)	290,206	531,360	[012,001]
25 26	230 Large Industrial Gas Service 240 DEMAND/COMM GS	0	230,200	425 00	2.000	1	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 16.283		0 0		0	0	
30 31	Demand Volumes 250 Industrial Interruptible Gas Service	295	. 0.	425 00	10 203		125,375		0	125,375	
32	Block 1 Volumes	100	301,042		1.141	ı	343,489		301,042	343,489	
33	Block 2 Volumes		277,758		0.755		209,707		277,758	209,707	
34	Block 3 Volumes	l .	0	405.00	0.349		0		0	0	
35	280/250 Economic Davelopment Gas Service	0	0	425 00	1.141		0		0	o	
36 37	Block 1 Volumes 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 42	Block 3 Volumes @ Discount Rate 292 Cogeneration, CNG, Prime Movers Service	12	V	35.00	0.202		420		0	420	
43	Block 1 Volumes	'`	2,949	0000	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		2,784,876	(31,255)	1,413,580	2,711,989	
46	Total Industrial	4,278	1,444,835				2,764,870	101,630)	1,413,000	2,711,909	
47 48	PUBLIC AUTHORITY					ı					
49	211 Residential/Sm. Commercial/Industrial Heating & Co.	0	0	13.85			0		0	0	\$0
50	221 Experimental School Gas Service	61	73,267	35.00		ı	85,220	(3,997)	69,270 0	80,687	(\$4,533) \$0
51	225 Public Authority Gas Service (Sr. Citizen) (Summer)	0	0	0.00			0		0	0	\$0
52 53	225 Public Authority Gas Service (Sr. Citizen) (Winter) 225 Public Authority Gas Service (Summer)	2,983	9,107	13.85		1	52,489		9,107	52,489	\$0
54	225 Public Authority Gas Service (Winter)	4,142	47,713	16.85	1.227	1	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	TOANODODTATION										
57 58	TRANSPORTATION  260 - TRANSP (220 SML COMINDG)	132	142,224	425.00	2 332		387,767		142,224	387,767	
59	260 - TRANSP (230 LRG COM/INDG)	497	1,121,093	425 00	2 036		2,493,770		1,121,093	2,493,770	
60	250 - TRANSP (240 DEMAND)	48		425 00			20,400		000.20	20,400 109,536	
61	Block 1 Volumes		96,000		1.141 0.755		109,536 179,637		96,000 237,929	179,637	
62 63	Block 2 Volumes Block 3 Volumes		237,929		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		1	272,425		0	272,425	
66	Block 1 Volumes		1,217,594		1 141 0 755		1,389,274 3,003,437		1,217,594 3,978,062	1,389,274 3,003,437	
67	Block 2 Volumes Block 3 Volumes		3,978,062		0.349		3,003,437		0,370,002	0	
68 69	260 - TRANSP (280/250 ECON DEV - OPT GS)	5	0	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		152 527		202.260	153 537	
72	Block 2 Volumes		203,360 6,000		0 755 0 566		153,537 3,398		203,360 6,000	153,537 3,398	
73 74	Block 2 Volumes @ Discount Rate Block 3 Volumes	1	0,000		0 349		0,550		0,000	0	
75	Block 3 Volumes @ Discount Rate		165,165		0 262		43,232		165,165	43,232	
76	SPECIAL CONTRACTS	43	1,284,295	-1			460,017	14	1,284,296	460,017	
77	Total Transportation	1,366	8,461,723				8,792,543	0	8,461,723	8,792,543	
78	PATALS	1,615,993	23,895,057				\$83,558,349	(994,896)	22,900,161	\$61,974,757	(\$1,510,705)
79 80	TOTALS	- Carabasa	- modules lagger			-		200,000		- Linking Control	- Vermonistanii
81	4870 - Forfeiled Discount						\$811,372			\$811,372	
82	4880 - Miscellaneous Service charges						\$427,876			427,876 \$63,214,005	
83	TOTAL MARGIN REVENUES						\$64,797,597	•		900,614,000	-

to

### Stipulation and Settlement Agreement Docket No. 14-00146

## Tennessee Distribution System Proof of Revenues and Calculation of Rates Forward Looking Test Year Margin at Present Rates Historic Base Period Ended June 30, 2014 and Forward Looking Test Year Ended May 31, 2016

									1	210,211,226 220,221,230C	1 02% 0 03%	0 00% th 00%			
	Ű	12 Mths E	inded Jun 14	Rates effective	Jun 14	12 mths Jun14	N O	Customer		Customer Groy	ylh	Declining	Adjusted	Adjusted	Total
Line	encountry.	Base	Weather Adj		ommodity	Weather adj Mergin et Jun 14 retes	T	Base Count	Volumes Mcf	Base Count	Valumes Mcf	Usage Volumes Mcf	Base Count	Volumes	Adjusted Margin Rev
No.	Description (a)	Count (b)	Vol Mcf	Customer chg (d)	(n)	en punta renes	(9)	(h)	(i)	(i)	(k)	(1)	(m)	(n)	(0)
1	RESIDENTIAL									18,204	25,997	0	603,071	861,233	\$9,409,270
7.7	210 Residential Gas Service (Summer) 210 Residential Gas Service (Winter) (weather sensitive)	584,867 826,242	635,236 6,878,880	\$13.85 \$16.85	\$1,227 \$1,227	\$9,125,242 22,362,563				25,717	214,108	ő	851,959	7,092,988	23,058,608
3	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) (with the	1,027	8,779	\$0.00	\$1,227	10,772				32 0	273	٥	1,059	9 052 247	11,107
6	211 Residential/Sm. Commercial/Industrial Heating & Cooling Total Residential	1,412,862	7,723,655	\$13.85	\$0,719	338 31,499,555			- 0	43,976	240,402	0	1,456,838	7,964,058	32,479,994
	JOBS RESOUTURE	1,412,002	1,123,033			01,100,000			7.1	,					
9	COMMERCIAL					ll			- 1	0	,		12	215	326
10	211 Residential/Sm. Commercial/Industrial Heating & Change 220 Commercial Gas Service (weather sensitive)	190,262	209 5,133,229	13 85 35 00	0 719 2 332	316 18,629,860				3,610	97,389	0	193.872	5,230,618	18,983,312
11	220 Commercial Gas Service (Weather sensitive) 230 Large Commercial Gas Service (Weather sensitive)	190,202	29,701	375.00	2 036	66,097			- 1	0	564		15	30,265	67,351
13	250 Commercial Interruptible Gas Service	0		425.00		0							0	0	0
14	Block 1 Volumes		0		1.141 0.755	0							0	0	0
15	Block 2 Volumes Block 3 Volumes		0		0 755	0							0	0	0
17	293 Large Tonnage Air Conditioning Gas Service	12		35 00		420							12	0	420
18	Block 1 Volumes		14,318		1.141	16,337							0	14,318 2,111	16,337 1,594
19	Block 2 Volumes Block 3 Volumes		2,111		0 755 0 349	1,594							0	2,111	0
20 21	Total Commercial	190,301	5,179,568		0.010	18,714,624	P	0	0	3,610	97,959	0	193,911	5,277,527	19,069,340
22															
23	INDUSTRIAL	3.863	541,624	35 00	2 332	1,398,272				73	10,276		3 936	551,900	1,424,800
24 25	220 Industrial Gas Service (weather sensitive) 230 Large Industrial Gas Service	108	290,206	375 00	2 038	631,360		(12)	(225,328)				98	64,878	168,092
26	240 DEMAND/COMM GS	0		425 00		0							0	0	0
27	Block 1 Volumes		0		1 141 0 755	0							0	0	ő
28 29	Block 2 Volumes Block 3 Volumes		0		0.349	0							0	0	0
30	Demand Volumes		0		16 283	0							0	0	0
31	250 Industrial Interruptble Gas Service	295	804.040	425.00	1.141	125,375 343,489			(3,503)				295	297,539	125,375 339,492
32 33	Block 1 Volumes Block 2 Volumes		301,042 277,758		0.755	209,707			[55,616]				0	222_142	167,717
34	Block 3 Volumes		0		0.349	0			Treso s				0	0	0
	280/250 Economic Development Gas Service			425 00		0		12					12	0	5,100
37	Block 1 Volumes Block 1 Volumes @ Discount Rate		0		1_141 0.856	0			24,000				0	24,000	20,538
38	Block 2 Volumes		0		0.755	0			0				0	0	0
39	Block 2 Volumes @ Discount Rete		0		0 566	0			175 992				0	175,992	99,655 0
40	Block 3 Volumes		0		0 349	0			0	l'			0	0	ő
	Block 3 Volumes @ Discount Rate 292 Cogeneration, CNG, Prime Movers Service	12		35 00	0.202	420			Û				12	0	420
43	Block 1 Volumes		2,949		1.141	3,365			- 0				0	2,949	3,365
44	Block 2 Volumes		0		0 755	0							0	0	
45	Block 3 Volumes Total Industrial	4,278	1,413,580		0.349	2,711,969		0	(84,456)	73	10,276	0	4,351	1,339,401	2,354,555
47	TOBA INCOPONA			1											
48	PUBLIC AUTHORITY		021	40.00	0.719								0		0
49 50	211 Residential/Sm. Commercial/Industrial Heating & Cooling 221 Experimental School Gas Service	0 61	0 69.270	13 85 35 00	1 134	80,687				3	1,314		62	70,584	82,218
51	225 Public Authority Gas Service (Sr. Citizen) (Summer)	0	0	0 00	1 227	0							0	0	0
57	225 Public Authority Ges Service (Sr. Citizen) (Winter)	0	o.	0,00	1.227	0				53	283		0 3,076	0 9,391	54,123
53 54	225 Public Authority Gas Service (Summer) 225 Public Authority Gas Service (Winter) (weather Sensitive)	2,983 4,142	9,107 43,257	13 85 16 85	1 227	52,489 122,869				129	1,346		4,271	44,003	126,693
55	Total Public Authority	7,166	121,634			256,045		0	0	223	2,944	0	7,409	124,578	263,034
58															
57 58	TRANSPORTATION 260 - TRANSP (220 SML COM/INDG)	132	142,224	425.00	2 332	387,767							132	142,224	387,767
59 59	260 - TRANSP (230 LRG COM/NDG)	497	1,121,093	425 00	2.036	2,493,770		0	205,468				497	1,326,561	2,912,103
60	260 - TRANSP (240 DEMAND)	48		425.00		20,400							48	0 96,000	20,400 109,536
61	Block 1 Volumes Block 2 Volumes		96,000 237,929	1	1 141 0 755	109,536 179,637							0	237,929	179,637
62	Block 3 Volumes Block 3 Volumes		E31,829		0.349	0							0	0	0
64	Demand Volumes		16,126	l	16.283	262,580		المشاا					0	16,126	262,580
65	260 - TRANSP (250 OPT GS)	641	4.047.504	425 00	1.141	272,425 1,389,274		[12]	(24,000)				629 0	1,193,594	267,325 1,361,890
66 67	Block 1 Volumes Block 2 Volumes		1,217,594		0.755	3,003,437			(164,959)				0	3,813,103	2,878,893
68	Block 3 Volumes		0		0 349	0							0	0	0
69	260 - TRANSP (280/250 ECON DEV - OPT GS)	(5)		425,00		2,125		19	38,000				24	48,000	10,200 54,768
70 71	Block 1 Valumes		10,000		0.856	11,410			30,000				0	0	01,700
72	Block 1 Volumes @ Discount Rate Block 2 Volumes		203,360		0,755	153,537			396,616				0	599,976	452,982
73	Block 2 Volumes @ Discount Rate		6,000		0.566	3,398			106,000				0	112,000	63,420
74	Block 3 Volumes		165 165		0.349	43,232			21,722				0	186,887	48,918
75 76	Block 3 Volumes @ Discount Rate SPECIAL CONTRACTS	43	165,165 1,284,296		0,202	45,232		5	1,196,488				48	2,480,784	811,989
77	Total Trensportation	1,366	8.461,723	1		8,792,543			1,775,335	0	0	0	1,378	10,237,058	9,822,407
76		4,000,000	Sh post in			864 074 7		12	1,690,879	A7 & 87	351,582	0	1,663,888	24,942,622	\$63,989,329
79 80	TOTALS	1,615,993	22,990,161	1		\$61,974,757		12	1,090,819	47,003	021,002		1,003,000	44,546,062	
81	4870 - Forfeited Discount					811,372									\$706,749
82	4880 - Miscellaneous Service charges TOTAL MARGIN REVENUES					427,876 \$63,214,005								1	429,839 \$65,125,917
83	TOTAL MANGIN REVENUES					400'E 12'000									

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

Termersee Distribution System
Proof of Revenues and Calculation of Rates
Ratio Design
Historic Base Period Ended Jame 30, 2014 and Forward Looking Test Year Ended May 31, 2016

Additional Revenue: 711.472

	Rates effective Jun 14	lun14	Adjusted	Adjusted	Tobal	Cust	Commodity	Curd Co	Commodity	z*	Allocated	Proposed	Proposed	Proposed	Proposed		Cust	Commodify	2
Line	Mortfilly Co	Commodity	Base	Volumes	Adjusted	Charge	Charge	Charge	Charge	of A	Amount of	Curd	Commodity	Cust	Commodity		Charge	Charge	Jo
No. Description	Customer chg Ch	Charge/Mcf	Count	Mcf	Maroin Rev	Rer	Rer.	2	^, To	Total Rev I	Increase	Charge	Сьяще	Rev	Rev	Tobal	27	9,0	Total Rev
(a)	(g)	(c)	(p)	(e)	6	(6)	2	8	6	(4)	6	(E)	(u)	(0)	(d)	Ē	(2)	(P)	8
210,725 ST BARTE	\$13.85	£4 207	506 147	R70 624	505 534 62	58 395 137	\$1 068 255					14.15	1.218	\$8,576,982	\$1,060,723	9,637,704			
2 210/225 WINTER (weather sersitive)	\$16.85	\$1227	B56.230	7,137,591	23,185,301	\$14,427,477	\$8,757,824					17.15	1218	\$14,684,346	\$9,696,068	23,380,414			
4 210/225 SR CIT	\$0.00	\$1227	1,736	9.590	11,767	8	\$11,767					0.00	1218	0\$	\$11,684	11,684			
\$ Total 210/225		_	1,464,172	8,017,805	32,660,461	22,822,614	9,837,846	20%	30%	51.91%	369,341			23,261,328	9,768,474	33,029,802	70%	30%	51.91%
7 Rate Schedule 211																			
8 211 HVAC	\$13.85	\$0.719	10	462	673	\$343	\$335	51%	49%	%00.0	+01	14.15	0.719	0923	\$332	683	51%	49%	0.00%
10 Rate Schedule 220																			
	00'96\$	\$2,332	197,808	5,782,518	20,408,112	\$6,923,280	\$13,484,832		%99			36.15	2.333	\$7,150,759	\$13,491,050	20,641,809	32%	65%	
12 220 Transportation	\$425,00	\$2,332	132	142,224	387,767	\$56,100	\$331,667	14%	%98			435,00	2,333	\$57,420	\$331,820	389.240	15%	82%	
13 Total 220			197,940	5,924,742	20,795,879	6,979,380	13,816,499	34%	% 900	33.05%	235,170			7,208,179	13,822,870	21,031,049	34%	% 99	33.05%
15 Ratie Schoolule 221																			
16 221 Experimental School Ges Service	\$35.00	\$1.134	23	70,584	82,218	\$2,176	\$80,042	3%	%/6	0.13%	930	36,15	1.146	\$2,247	\$80,901	83,148	% %	87%	0.13%
17 Rate Schedule 230																			
	\$375.00	\$2,036	111	95,143	235,443	\$41,732	\$193,711	_	82%			385.00	2,057	\$42,845	\$195,586	238,531	18%	82%	
	\$425.00	\$2,036	497	1,326,561	2,912,103	\$211.225	\$2,700,878	3/2	93%			435,00	2057	\$216,195	\$2,728,414	2,944,609	7.62	%E6	
21 <b>Total 230</b>			809	1,421,704	3,147,546	252,957	2,894,589	%8	95%	2.00%	35,594			259,040	2,924,101	3,183,140	96.9	92%	2 00%
22 Rate Schodule 240/250/280/2922/293																			
	\$425.00		88		20,400	\$20,400						435 00		\$20,880		20,880			
		\$1,141		96,000	109,536		\$109,536						1.153		\$110,675	110,675			
		\$0.755		237,929	179,637		\$179,637						0,763		\$181,483	181,483			
		86.34 34.03 35.03 36.03		0	0	-	34					50	0.333	6404 040	7	404 040			
53	\$425.00		924		392,700	\$392,700						435,00	4 450	\$401,940	64 740 070	401,940 245,047			
		51,141		1,491,133	1,701,382		\$1,701,382						25.0		310,817,16	2,019,072			
30 Block 2 Volumes		50.733		ch7,csu,4	3,040,010		010,040,04¢						0.353		CBU, a Yu, Cat	000,000,000			
ê	000000	2500	96	•	45 200	€45 30A	3					435 00		\$15 660	}	15 660			
	00.00	\$1.141	3	48.000	54,768		\$54,768						1.153		\$55,337	55,337			
		\$0.056		24,000	20,538		\$20,538						0.865		\$20,752	20,752			
		\$0.735		599,976	452,982		\$452,982						0.763		\$457,661	457,561			
36 Block 2 Volumes @ Discount Rate		\$0.566		287,992	163,075		\$163,075						0.572		\$164,760	164,750			
37 Block 3 Volumes		\$0.349		0	0		0\$						0.353		<b>3</b>	0			
38 Black 3 Volumes (B Discount Rate		\$0.262		186,887	48,918		\$48,918						0.264		\$49,423	49,423			
39 292 Cogeneration, CNG, Prime Movers Service	007563		12		420	\$420						36.15		\$434		434			
40 Block 1 Volumes		\$1,141		2,949	3,365		\$3,365						1.153		\$3,400	3,400			
41 Block 2 Volumes		\$0.755		0	0		<b>S</b>						0.763		<b>3</b>	0 (			
		\$0.349		0	Ď		8					100	0.353		S.	0			
য়	00'50%	***************************************	15		420	\$450	200 400					56.75	4 453	\$434	945 506	45 506			
44 Block 1 Volumes		\$1,141 en 766		19,518	10,20		\$15,337						2 192		616,300	1611			
45 DNOCK Z VOLUMBS		\$0.730 \$0.240		7	100		\$60' ie						0.353		5				
+		SHOT OF	1 032	7 026 541	CRD 707 A	08C PCA	5 798 742	76	43%	%06 b	70 479			\$439.348	\$5,858.776	6 298 124	%2	93%	9 909
			700'1	The second	2000 1770		71.100.10		200					aralana a	a liferation	i de la compa			
# TOTALS			1,663,840	22,461,838	62,914,761	30,486,709	32,429,051	48%	52%	100.00%	711,472			31,170,491	32,455,454	63,625,945	46%	51%	100.00%

\$ 711,184

Schedule 11-3

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, 2016

	Current Rate Monthly	Proposed Rate Monthly
Sales and Transportation Revenues:		
210 Residential Gas Service (WINTER) Customer Charge	\$16,85	\$17.15
Commodity Charge	\$1,227	\$1,218
CALLED AND CONTRACTOR OF THE CONTRACTOR		
210 Residential Gas Service (SUMMER) Customer Charge	\$13.85	\$14,15
Commodity Charge	\$1.227	\$1.218
and B. C. L. C. Company and Maderial Heating & Cooling		
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 \$1.141	\$435.00 \$1,153
1 - 2,000 Mcf 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 \$1.153
1 - 2,000 Mcf Next 48,000 Mcf	\$1.141 \$0,755	\$0.763
Over 50,000 Mcf	\$0.349	\$0,353
200 Townstation Complete / 250 Internatible Cas Service		
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 Over 50,000 Mcf	\$0.755 \$0.349	\$0.763 \$0.353
,	****	
260 Transportation Service / 220 Commercial & Industrial Gas Service	\$425.00	\$435.00
Customer Charge Commodity Charge	\$2.332	\$2,333
260 Transportation Service / 230 Large Commercial & Industrial Gas Serv Customer Charge	s425.00	\$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 \$0,755	\$0,865 \$0,763
Next 48,000 Mcf 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 \$1.141	\$36.15 \$1,153
1 - 2,000 Mcf Next 48,000 Mcf	\$0.755	\$0.763
Over 50,000 Mcf	\$0.349	\$0.353
Catadala 202 I anno Tananno Air Can Hillianina Can Carriga		
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 Over 50,000 Mcf	\$0.755 \$0.349	\$0.763 \$0.353
Over 20,000 rater	*******	

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

Docket 14-00146 Schedule 1

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

No.	Rate Base	Company 247,958,276	Reference 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	Revenue Deficiency (Surplus)	711,471	

Stipulation and Settlement Agreement Docket No. 14-00146

Docket 14-00146 Schedule 2

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

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

## to Stipulation and Settlement Agreement Docket No. 14-00146

Docket 14-00146 Schedule 3

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

Line No.		Company	Reference
1	Revenues - Sales, forfeited discounts & other	152,604,356	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 20
2	Cost of Gas	87,478,439	2015 revenue requirement schedules xls, Sch 1, Col (c), Ln 1
3	Gross margin on sales and service	65,125,917	
4	AFUDC	66,220	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 13
5	Operating Margin	65,192,137	
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	6,686,114_	See 6 FIT
12	Total Operating Expense	46,460,299	
13	Net Operating Income for Return	18,731,838	
14	Plus amortization-Gain	<u>:</u>	
15	Plus adjustments		
16	Adjusted Net Operating Income	18,731,838	

to Stipulation and Settlement Agreement Docket No. 14-00146

Docket 14-00146 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	25,344,082	

## to Stipulation and Settlement Agreement Docket No. 14-00146

Docket 14-00146 Schedule 5

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

Line No.		Company	Reference
3	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, CoI (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	530,084	2015 revenue requirement schedules xls, WP 7-6, Col (b), Ln 15
7	Total Taxes Other Than Income Taxes	6,879,384	

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

Docket 14-00146 Schedule 6

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

Line No		Company
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	6,879,384
5	NOI Before Excise and Income Taxes	26,797,810
6	less Interest on Customer Deposits	118,049
7	less Interest Expense	6,248,549
8	Pre-tax Book Income	20,431,213
9	Schedule M Adjustments	
10	Excise Taxable Income	20,431,213
11	Excise Tax Rate	6.50%
12	Excise Tax	1,328,029
13	Pre-tax Book Income	20,431,213
14	Excise Tax	1,328,029
15	Schedule M Adjustments	= ====
16	FIT Taxable Income	19,103,184
17	FIT Rate	35.00%
18	Subtotal FIT	6,686,114
19	Less: ITC Amortization	<u> </u>
20	Federal Income Tax Expense	6,686,114

## $\begin{array}{c} \text{ATTACHMENT A} \\ \text{to} \\ \text{Stipulation and Settlement Agreement} \end{array}$

Docket No. 14-00146

Docket 14-00146 Schedule 7

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

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

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

B/ Uncolletible expense/Gross margin on sales

C/ Statutory Rate

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

Docket 14-00146 Schedule 8

#### Atmos Energy Corporation Cost of Capital

Line No.	s <del></del>	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	53.13%	9.80%	5.2%
5	Total	100.00%_A/		7.73%

A/ Should be 100%

## EXHIBIT B

Stipulation and Settlement Agreement Docket No. 14-00146

#### 8th 7th Revised Sheet No. 4 Canceling 7th 6th Revised Sheet No. 4

T.R.A. No. 1

D

#### ATMOS ENERGY CORPORATION

#### 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 \$.1227 \$.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.

Issued by: Patricia J. Childers, VP Rates and Regulatory Affairs

Date Issued: April 24, 2015

Effective Date: Bills Rendered On or After June 1, 2015

#### 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.

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

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.

#### 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.

Issued by: Patricia J. Childers, VP Rates and Regulatory Affairs

Date Issued: April 24, 2015

Effective Date: Bills Rendered On or After June 1, 2015

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#### 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.

Issued by: Patricia J. Childers, VP Rates and Regulatory Affairs

Date Issued: April 24, 2015

Effective Date: Bills Rendered On or After June 1, 2015

#### 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.

Ten (10) schools have qualified for this service. 1.

250,000 Mcf per year of estimated gas consumption has qualified for this service. 2.

The experimental service expires on October 1, 2002. 3.

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 <del>\$.1134</del> \$.1146

#### Minimum Bill

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

Issued by: Patricia J. Childers, VP Rates and Regulatory Affairs

Effective Date: Bills Rendered On or After June 1, 2015 Date Issued: April 24, 2015

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#### T.R.A. No. 1 8<sup>th</sup> 7<sup>th</sup> Revised Sheet No. 12 Canceling 7<sup>th</sup> 6<sup>th</sup> Revised Sheet No. 12

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#### ATMOS ENERGY CORPORATION

#### 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.

Issued by: Patricia J. Childers, VP Rates and Regulatory Affairs
Date Issued: April 24, 2015

Effective Date: Bills Rendered On or After June 1, 2015

#### 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 \$.2036 \$.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.

Issued by: Patricia J. Childers, VP Rates and Regulatory Affairs

Date Issued: April 24, 2015

Effective Date: Bills Rendered On or After June 1, 2015

#### 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.

Issued by: Patricia J. Childers, VP Rates and Regulatory Affairs

Date Issued: April 24, 2015

Effective Date: Bills Rendered On or After

June 1, 2015

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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	\$.1141 \$.1153
Next	480,000	Ccf used per month	\$.0755 \$.0763
Over	500,000	Ccf used per month	\$.0349 \$.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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June 1, 2015

#### 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.
- 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.
- 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.

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#### 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

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Stipulation and Settlement Agreement Docket No. 14-00146

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#### 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	\$.1141 \$.1153
Next	480,000	Ccf used per month	\$.0755 \$.0763
Over	500,000	Ccf used per month	\$.0349 \$.0353

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#### ATMOS ENERGY CORPORATION

4th 3rd Revised Sheet No. 51 Canceling 3<sup>rd</sup> 2<sup>nd</sup> Revised Sheet No. 51

#### WEATHER NORMALIZATION ADJUSTMENT (WNA) RIDER (Continued)

HSF <sub>i</sub>	=	heat sensitive factor for the 1 <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

actual billing cycle heating degree days ADD

base load sales for the ith schedule or classification utilized by the Regulatory  $Bl_{i}$ 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

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

Issued by: Patricia J. Childers, VP Rates and Regulatory Affairs

Date Issued: April 24, 2015

Effective Date: Bills Rendered On and After June 1, 2015

### EXHIBIT C

Stipulation and Settlement Agreement

ATMOS ENERGY CORPORATION

Original Sheet No. 34.1

T.R.A. No. 1

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

#### **Applicable** I,

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
- 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:

Issued by: Patricia J. Childers, VP Rates and Regulatory Affairs

Date Issued: November 25, 2014 Effective Date: June 1, 2015

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

T.R.A. No. 1

### 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.

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### ATMOS ENERGY CORPORATION

Original Sheet No. 34.3

T.R.A. No. 1

### 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.

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Date Issued: November 25, 2014 Effective Date: June 1, 2015

T.R.A. No. 1

### 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** 

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Date Issued: November 25, 2014

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### ATMOS ENERGY CORPORATION

Original Sheet No. 34.5

Effective Date: June 1, 2015

- 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.
  - 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).

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ATMOS ENERGY CORPORATION

Original Sheet No. 34.6

Effective Date: June 1, 2015

### 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.

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Date Issued: November 25, 2014

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

T.R.A. No. 1

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.

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Schedule 1

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

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

Schedule 2

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

Schedule 3

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

Line

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

Schedule 4

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

Line No.	Description	Amount
	(q)	(5)
1	Base period per books O&M Expense (1)	XXXX
7 67 ,	Change from Base Period to Attrition Year	=C14-C10
4 <i>'</i> 0 '	Attrition Year O&M Expenses - Before Eliminations	XXXX
7	Adjustments to O&M	
8 6	Elimination of Intercompany Leased Property - Rent Inclusion of Barnsley Storage Operating Expense	XXXX
10	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

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

	Total	(q)	XXXXX	=C14-C10	XXXX	XXXX	=C16+C14	
	Description	(a)	Base period per books Other Taxes Expense (1)	Change from Base Period to Attrition Year	Attrition Year Other Taxes Expense	Inclusion of Barnsley Storage Other taxes	Attrition Year Adjusted Taxes Other Than Income Taxes	Note: 1. Twelve months ended September 30, XXXX - Account 408
Line	No.		П С	1 m =	4 10 1	0 / 0	9 10	11 12

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

Line No.	Description	Reference	Amount
	(a)	(p)	(c)
c	Base period per books Depreciation Expense (1)	e	XXXX
7 m =	Change from Base Period to Attrition Year		=D15-D11
4 v) /	Attrition Year Depreciation Expense at current Depreciation Rates	Wp 6-2	XXXXX
0 / 0	Adjustment to reflect Proposed Depreciation Rates		=D19-D15
0 0 0	Attrition Year Depreciation Expense at proposed Depreciation Rates	Wp 6-1	XXXXX
11	Amortization of Deferred Pension Regulated Asset	Wp 7-3	XXXXX
13	='Sch 7'!B37	Wp 3-1	XXXX
15	Total Depreciation and Amortization Expense, As Adjusted		=SUM(D19:D23)
10 17 18	Note: 1. Twelve months ended September 30, XXXX		

ל ביוחישוטהונה

Stipulation and Settlement Agreement Docket No. 14-00146

Schedule 7

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

Line	Description	Historic Base Period (1)	Change	Attrition Year	Reference
	(a)	(9)	(0)	(p)	(e)
1 0	Original Cost of Plant	XXXX	=E11-C11	XXXX	Wp 7-1 Wp7-2
1 m =	Accumulated Depreciation and Amortization	XXXXX	=E13-C13	XXXX	Wp 7-1 Wp7-2
+ 52 4	Construction Work in Progress per Books	XXXX	=E15-C15	XXXX	Wp 7-1 Wp7-2
0 1 0	Storage Gas Investment	XXXX	=E17-C17	XXXX	Wp 7-1 Wp7-2
0 0 0	Cash Working Capital	XXXX	=E19 <sub>*</sub> C19	XXXX	Wp 7-5
11	Material & Supplies	XXXXX	=E21-C21	XXXX	Wp 7-1 Wp7-2
13	Deferred Pension Regualted Asset Balance	XXXX	=E23-C23	XXXX	Wp 7-3
15	Accumulated Deferred Income Tax	XXXX	=E25-C25	XXXX	Wp 7-1
17	Customer Advances for Construction	XXXX	=E27-C27	XXXX	Wp 7-1 Wp7-2
19	Customer Deposits	XXXX	=E29-C29	XXXX	Wp 7-1 Wp7-2
21	Accumulated Interest on Customer Deposits	XXXX	=E31-C31	XXXX	Wp 7-1 Wp7-2
23	Unadjusted Rate Base	=SUM(C11:C31)	=SUM(D11:D31)	=SUM(E11:E31)	
25	Adjustments:				
27	Net Elimination of Intercompany Leased Property	XXXXX	=E37-C37	XXXX	Wp 7-1 Wp7-2
29	Total Rate Base	=SUM(C32:C38)	=SUM(D32:D38)	=SUM(E32:E38)	1.1
31	Return at Overall Cost of Capital on Rate Base	=ROUND("Sch 9"! SE14* C39,0)	=ROUND('Sch 9'1\$E14*D39,0)	=ROUND('Sch 9'!\$E14*E39,0)	1
33	Note:				

<sup>1.</sup> Twelve months ended September 30, XXXXX 34

Schedule 8

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

Line No.	Description	Tax Rate	Base Period (1)	Attrition Year	Change
2	(a)	(p)	(0)	(p)	
33	Required Return		XXXX	XXXX	=E10-D10
1 4	Current Return		XXXX	XXXX	=E12-D12
5	Pre-Tax Deficiency from Current Return Tax Expansion Factor		=D10-D12 XXXX	=E10-E12 =D15	=E14-D14
<i>∨</i> ∞	After-Tax Deficiency from Current Return		=D14*D15	=E15*E14	=E16-D16
6	Tax Liability Increase / Decrease (Ln 7 - Ln 3)		=D16-D14	=E16-E14	=E18-D18
10 11	Current Tax Liability		XXXX	XXXX	=E19-D19
12 13	Income Tax Liability		=D19+D18	=E19+E18	=E21-D21
14	Less: ITC Amortization		XXXXX		=E23-D23
16 17	Total Income Tax Liability		=D21-D23	=E21-E23	=E25-D25
18	Note:				
19	1. Twelve months ended September 30, XXXX	<b>₩</b>			

Schedule 9

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

Overall Cost of Capital	(p)	=ROUND(C10*D10,4) =ROUND(C11*D11,4) =ROUND(C12*D12,4) =SUM(E10:E12)
Cost Rate	(၁)	XXXXX XXXXX 0.098
Percent	(q)	XXXX XXXX XXXX ==SUM(C10:C12)
Description	(a)	Long Term Debt Capital Short Term Debt Equity Capital Total Capital
Line No.		1 2 8 4 9 5

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

Line No.	Description	Reference	: Historic Base Period (1)	Change	Attrition Year	Ratemaking Adjustments Current Rate of Return	Current Rate of Return
	(a)	( <del>Q</del> )	(0)	(p)	(a)	(J)	(g)
1 0	Total Revenues	Sch. 2	XXXX	=+F11-D11	XXXX	=+H11-F11	XXXX
1 10 7	Gas Cost	Sch. 3	XXXX	=+F13-D13	XXXX	=+H13-F13	XXXX
4 5 4	Operation & Maintenance Expense	Sch. 4	XXXX	=+F15-D15	XXXX	=+H15-F15	XXXX
0 / 0	Taxes Other Than Income Taxes	Sch. 5	XXXX	=+F17-D17	XXXX	=+H17-F17	XXXXX
00=	Depreciation & Amortization Expense	Sch. 6	XXXX	=+F19-D19	XXXX	=+H19-F19	XXXX
112	Federal Income and State Excise Tax	Wp 10-1 XXXXX	XXXX	=+F21-D21	XXXX	=+H21-F21	XXXX
13	Interest on Customer Deposits	Wp 1-1	XXXX	=+F23-D23	XXXX	=+H23-F23	XXXXX
15	AFUDC Interest credit	Wp 1-2	XXXX	=+F25-D25	XXXX	=+H25-F25	=+F25
17	Return on Rate Base		=D11-SUM(D13:D25)	=E11-SUM(E13:E25	=E11-SUM(E13:E25) =F11-SUM(F13:F25)	=G11-SUM(G13:G25)	=H11-SUM(H13:H25)
18	Total Rate Base	Sch. 7	XXXX	=+F29-D29	XXXX	=+H29-F29	XXXX
21	Rate of Return on Rate Base		=ROUND(D27/D29,4)		=ROUND(F27/F29,4)		=ROUND(H27/H29,4)
23 24	Interest Expense	Sch. 8	XXXX	=+F33-D33	XXXX	=+H33-F33	XXXX
25 26	Return on Equity		=D27-D33		=F27-F33		=H27-H33
28	Rate of Return on Equity		XXXX		XXXXX		XXXX
30	Note: 1. Twelve months ended June 30, 2014						

Tennensee Distribution System Fines of Revenues and Calculation of Rates Historic Base Period Maryin of Prosent Rehas Actual Twelve Months Ended September 30, XXXX

Schodule 11-1

		12 MPs	C Ann Front Lat 14	Sec.	,	1	3	1		
Pentine		Baze	Volumes	Morthly Commo	Commodity	Micga	Adjustment	WAVA AGUSAG	Weather ad Margin	VINA S Act
RESIDENTIAL	(6)	3	74	Œ		Е	G.	M	00	9
210 Residential Gars Service (Summer)		XXXX	XXXX	70007	XXXX	SUNDING THE BUT	ਜ਼	#E13-J13	=-(D137F13)+(K137G13)	*J137G13
210 Netscherttal Cats Service (Winter) (weather services) 210 Rendential Cat Service Service (Grann (Surrown))		TOOK .	000	2000	15	#EUN(DIAFEIQ-(E) #CDIA)	M) XXXX	*Electra		zJ14"G14
210 Respected Cas Server Server Colorn (Vernes) (waster Services)		2000	XXXX	000	500	THE THE PROPERTY OF THE PARTY O	# Q	E 7.15	(015*F15)-(X15*G15)	-U5'G15
<ol> <li>Massentalizari, Commentalinductrial Heating &amp; Cooling Service Total Renderical</li> </ol>		TOTAL	xxx	NOON.	XXX	CHOCKER STATE OF THE COLORS		417-212		+017017
		City of Manager	CHARLES TO A		_	#ELIVITATIF	**รับพิวาราวาร	*SUMPLIS KITZ	=SUM(LI3L17)	USSACH12M17)
2.1 Averaginate on Commercialing and Healing & Cooling Service 220 Commercial Gas Service (Meather services)		MOON	20000	4817	=C17	- COMPANY FACHERICAN		=E21-J21	e-(D217F21)-(K217G21)	=21731
230 Large Commercial Gas Service (weather sensine)		, cool	2000	2000	South South	1200-121-121-120mns=	2000	E22-22	(DZZFZ)-(KZZ-GZ)	127-C22
250 Commercial Infortuptible Gas Service				10000		- The Control of the		=E24=D2	**(0251-23);(%231-023); ************************************	*125.023
	Block 1 Volumes				30000	WITHOUGH WITHOUT THE	C. Wil	188-18	- 102-12-17-17-18-26-02-03-03-03-03-03-03-03-03-03-03-03-03-03-	
	Glock 2 Volumes				3000	STANDS SECTION	50	£26-126	=-025F26-(K26C26)	
	Slock 3 Volumes				XXXX	#11.M(0.5°F2.7-(2.0°C3.7)	.0	=E27~J27	=-(027F27)-(K27-C27)	
255 Latige Townsign For Constituting Care Serticol		cooc		174	10000	AUNIDERT SEPTEMBER	fi.	#E26-128	=-(D28*F28)-(K28*G28)	
	Secret Countries		2000		2002	ALMERICAN SEPTIMENTS	(6)	=E29-129	=-(D29-F29)-(X29-G29)	
	Sport 1 Volumes		tho:		20000	ADMINISTRATION OF STREET	r <sub>a</sub>	E30-D0	=-(030-F30)-(X30-C30)	
Tatal Commental		SECURITY SALE	ACCOUNT COLUMN		2000	SUMPLESSO, ESTAGE		4£31-231	DITCON)	
						Con College	1150 170 Mary 10 11	TIES LINGWISS	*20M(2123)	TEM (AZM)META
MOUSTRAL										200
200 lame industrial Co. Santon		2000	2000	12	27	CAUMDRESS - SEASON CO.	10001	*E15~234		*.057035
240 DEMANDICOMIN GS		2000	20000	E .	53	#DMDRFW-EXCH	E.	=E30~736	**(D36°F36)+(K36°C36)	
	Block 1 Volumes		XXXX	2002	Ĭ	-200 -230 -220 -220 -220 -220 -220 -220	6	- C57-753	(037F37)-(K37/C37)	
	Block 2 Volumes		XXXX		3 6	ACLAND SPECIAL CONTRACTOR	7 19	F19-136	=_10.35 F.36 [_4(5.95 C.36)	
	Block 3 Volumes		XXXX		-627	HEUM DATH FACE - ESCHOLO	6	=E40+,40	=-(D40TF40)-(K40TG40)	
No line areas International Contraction Co	Demand Volumes	-0.00	хоох		XXXX	-SUMBERFAU-EARTON	ra	=E41-J41	=-(D417F41)-(K417G41)	
Drive man company and the company of	Slore 1 Volumes	2000	-	2000		SUMBON SPECIAL	8	=542-742	=-1042°F42)-(K42°G42)	
	Block 2 Volumes		XXXX			STANDER STANDS	W s	-E43-J43	=-[D27F43]-(K43*G43)	
	Block 3 Volumes		2002		50	THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRESS O	7 4	1000	(D4F44)-(K4FG44)	
280/250 Economic Development Cast Services		2000		25.0	}	-EUNDALT SO-FRICTION	7 W	= E46=146		
	Block 1 Volumes		XXXX		100	COUNTY STATE TO THE	- 5	=E47~J47	=-D47*47HK47G47	
	Black 1 Volumes of Discount Rate		2003		=G47'0.75	SOMOSE SAN-SANCAR	W	=E48-,448	=-(D45F48)+(K48*G48)	
	Block 2 Volumes		XXXX		75	*SUMDER 40) - EUTCAR	£	=E45-,449	=-(D49F49)-(K42-G49)	
	Block 3 Volumes		No.		6/0.00	TO SOUTH THE PERSON NAMED IN	er i	=E50=I50	a-(D507F50)-(R507G50)	
	Block 3 Volumes (C) Discount Rate		2002		SY ELSO	THE PERSON AND THE PE	T #	16,153	- TOTAL MOREOTTEST	
202 Dispensation, CHD, Physik Mower, Service	)	2003		274		COLUMN STREET	7 20	#53m63	(D697F68)-(ICSPICER)	
	Block I Volumes		XXX		Ş	*DANDAR SALESTON	-	ES4-354	=-(DSrF54)-(K54*G64)	
	Block 2 Volumes		XXXX		S. C.	SUMMERSHIP CHI	HT.	=E55+355	(D55755)-(K567055)	
Total Industrial	Slock J Volumes	-	XXX		ģ	45UM(DAPPS)-ESC-05	22	*E56*56	**D36250/HKS0266	
Lorent in subsequence		- SUMDER DAY	STANES CHIEF			-SUNITS SEI	150km35.50	=SUM(K35 K56)-K41	ESTACIANTS:	
PUBLIC AUTHORITY			-		-					
221 Expermental School Care Service		, and	NOON NOON	1000	3G17	Comparate Participant		-E69-763	=-(D60°F50)-(K50°C90)	= Jetroso
225 Picke Amery Cas Server St. Cegon Commers		, and	XXXX	2000	YOO Y	CHARGOS CARGOS C	7000	=E61+J61	=-(D617F61)+(K617G61)	r_J617G61
225 Public Authority Gas Service (Sr. Cd.cen) (Winter)		0000	XXXX		2 5	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON	0 E	200-200	=-(D6Z+6Z)-(K6Z-06Z)	=167'562
ZS Public Authorry Gac Service (Summer)		XXXX	XXXX	-F13	199	SUMPSTRONG FUNCTION	1 3	-E63-J63	- December Control	20000
225 Public Authorny Gas Service (Winter)		xxxx	KOOX	7.	202	CLUMBER SECTION	S and	-E13-30	TO STATE OF THE PARTY OF THE PA	- Apr. 100s
Total Public Authority		(SIGNOSHIPS)	COMPANS PRO			r-tunito es	1	+51M(942 K91)	=SUM(LED LGS)	-SIMPLINGS
TRANSPORTATION										
	250 - TRANSP (720 SIM COMMING)	-	****		-	Charles and Section 1975				
	250 - TRANSFUSE (RECOMMENDE)	2000	- CHA	1		THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRESS O	87 j	ES-123	(Dest Fig)+(K68-C68)	
	260 - TRANSP (240 DEMAND)	yooo		ā	ì	ILITATIVE TOTAL STATE OF THE PARTY OF THE PA	r F	F71-01		
	Block 1 Volumes		XXXX		30000	ALUMDITETH CONTRACTOR	177	=572-172	072F77-C77C72	
	Slock 2 Volumes		KOOX		XXX	TOTAL STATES	e.	ETTE	=-(0737573)-(K737570)-=	
	Black 3 Volumes		20000		3000C	PUNDICETO PROTECTION	F	=E74-J72	=-1D74"F74]-(K74"G74)	
	Demand Volumes	650	2000	100	XXXX	いったができたいのできない	77	=E75~J75	=-(D75*F75)+(K75*G75)	
	Sport Tokksor (Coulder) (Co.)	000	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	8	-	NO. CONTRACTOR STATE	<b>F</b>	=E76-J76	=-1076FF76H478°G76)	
	Block 2 Volumes		XXXX		2000	170 173 - 111 - 110 MOS -	F	"E77-J77	=-(077F77H(X77G7)-	
	Sket 1 Volume		2000		XXXX	SUMPLY TO PETER STATE		=E78~J78	~ \D78"F78)-(K78"G78)	
	250 - TRANSP (280/250 ECON DEV - OPT GS)	20000		100		A STANDARD CONTRACTOR OF THE PERSON OF THE P	5.5	6/74/32	=-(D197F79)-(K79-G79)	
	Block 1 Valumes		XXXX		2002	ACTUAL DESCRIPTION OF THE PERSON OF THE PERS	FE	-000-100-	= -Design (verices)	
	Black 1 Voltage of Depart Res		XXXX		-C8170,73	-SUNDEPRINCIPLE CALCULATION	10	EFR283		
	Block 2 Valumes		XXXX		SOCI	CONTRACTOR SERVICE	7.81	FR3-R5	= -{D42   42   102   502)	
	Block 2 Volumes @ Discount Rase	<u>,</u>	XXXXX		aG607075	PSUMDAPPIN SERVOR	70	=E84-384	=-(D84F84)_(K84*O84)	
	Slock 3 Volonnes		20000		0 340	SCHOOL SECTION OF SECTION SECT	Si	=E85-J85	*-106765-(K85'C45)	
	SAGEN 3 VOLUMES (E) DISCOURT Rate		XXXX		-C4670.75	HOLWICK HOLFER TON	9	≈€86=J86	=-(DSGF686)-(K85°C46)	
	Secure CONTRACTS	STATISTICS CALL	Allower to Park Star			20000		*E87*A2	2,010	
		Total Sandhama	and the state of t		_	SOUNDERST.)	C1/W/W/ 00-3	STATE BANKS	=\$UM(LES LB7)	
	TOTALS	#0+200+200+900+800#	4 · 在新年66-457-454			北大学学学学会	11-12-12-12-11-11	HHOSENSTATION HANGEST STATE		THE CONTRACTOR OF THE PROPERTY
	6									
	4650 - Misselbineous Service charges					XXXX			182	
	TOTAL WARGIN REVENUES					×XXX ×SUM(190 193)	ľ		#193 #50 MM190 1951	
						(par sarimony	ï		ESCHILBULES)	

Tennesses Derithordon System
Phot of Reseases in Calculation of Space
Formed Looking Test Test flathing in a Present Rate
(Strack Base Period Expensive 20, XXXX not Foreint Looking Test You Ended Bay 21, XXXX

Streets 14

									2000	2000	10000			
and the second		Bare	Westman Ad	Merendy Conv	ИВОИ	Wester at Name.		Oceaning Changes Volumes	Stare Carter	Volumes	Declared	Adusted	Adustral	THE PARTY OF THE P
The state of the s	(9)	160	120	Section 20	Dergalet in	at Jun 14 males.	Cont	Ba	Count	HW	Volumes Med	Court	à	Micpi Sev
210 Recadented Gas Sanvero (Surrener)								E	r	0460		(a)	3	16
		30000	2000	2000	XXXX XXXX	City Carried			-94472727X15-0-10	*(it 15-E15 KK 15-0 15) PM15	FISHING BUCKETHE		*E154.15-N15-015	- Standard and Address
210 Residental Gar Servan Senior Osten (Summer)		Jicon.	XXXX	MAN		525000			CONTRACTOR OF	-(0.15-E16/jk/16-016/j/M16	LESS-ING. TOTAL TIME	207-010-510	=E16-L16-N16-016	DIOCIO-SI LILIMITE
2.0 Nei 2000 Mille Lett. Services, Service Culter) (Withing) (weather services)		20,000	XXXX	XXXX	20202	DIRECTIFICATE			MONTH CHOICE	-UC 18-516WK18-316JFW18	ACTIONS, UTIONIZED			CHARTIE SHOWING IN
		12 KASTS D191	15UAVE15 F19)	2000	-12	CONTRACTOR	1000		SSETTION SHOW	time three continues	AESHARIA BENCATAR	STARTSTATE	stts.	SAMPLE SHOOT
THE PERSON NAMED IN COLUMN NAM						the same of the sa	STORY DESIGN	STORE BOTS	I STANSON STANSON	SURVIEW IN	יינטאלסט נואוי)	Office that with	Strategie and	SURCESSE
		N. S. S.	AAAA			1								
		lexo;	XXX	2000		DATE OF THE PARTY			SPERITURE (ICO-023)	-(0.29-623)KK23-023)FM23		D C C	-EZ3-LZ3-NZ3-0Z3	STREET, STATES
		87.0X	10000	NOOK.	zyck =				SIGSTINT (KZ-026)	# 1 1 2 - 2 4 M 2 - 2 2 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2	«(E26-426-424)3029-2302	1017-07-054 012-07-05-054		SAMPLETAL MEDIA
	Shock 1 Melamon	25,43	******	2000		DEPTH MINER						-074-476-40A		SAMPS SHOWING
37	Block 2 Volumes		2000		E TANK	Day 27 Persons								SUMPTIFICIAL COLORS
	Black 3 Volumes		XXXX			OCCUPATION OF THE PARTY OF THE							#E25-125-1028	SAMPTER FRI-COT COS.
TI ZII Large Tonnega Air Condisonng Ges Sanesa		1000		50000		DXPF20HE3H030								SCHOOL BUILDINGS
T . 27	Block 1 Volumes		xxxx			INTERNATION OF THE PERSON OF T								Control of the contro
7, 85	Slock Z Volumes		XXXX			ANTI-TIPETICAL							-62-32-402-032	SAMPLE TO BE OF SECOND
Total Commercial	Secretary Constitution	-SIMPSIONE	-Chaptition		A YOU'S	DIP-IN-EIPOID	1000					DD+CD+(II)		ALMATERIAL CONTO
		11.000000000000000000000000000000000000			-	STATE OF THE PARTY	STANCE AND	TOTAL STATE	TON DO MAN	SERVICE ACT	#SUM(023 030)	CEL CEL PARTS		SAMPLE RES
						The fire and a second								
ZZU Largo inpartnel Gas Serves		KEKK	XXXX	2000	XXXX	行いたがっている			(200-200) ZVC2-635)	=(0.37-E37)y(<37-037)yNG7		*137.437.401	-E37-L37-4G7-G37	SUMPTIPED HOSPICED
		XCZS	****			TO A CALL THE COLUMN	DF (I)	XXXX				10-10-100-	=ESS+136+K3K+038	は大人の一日では、100mの大
fe	Block 1 Volumes		XXXX		, try	Daniel Street Control						STOTE	-ED-137-138-138	STANDARD HOLLAND
25.	Block 2 Volumes		10000			Derrichenter						CHA-02-040	=E40-(40-M25-040	- Transport all Controls
0.3	Shock 3 Volumes		YOU			DOMEST OF						Children and	SECTION COUNTY OF THE PROPERTY	The special contracts
	Demand Volumes		2000			CONTRACTORS.						263-443-443	=FCH43-WD-0ct	Competition of the control
	100	XXXX		200		いっというできることのから						-D15-441-4414	=E44-144-144-044	SUMPRESSION SAFERS
r.R	Block 2 Volumes		XXXX			Detempor		20000				<b>OB-35-46</b>	=645-145-145-045	-special-(pepel)
ZA,	Block J Volumes		NAAA.		XXXX	Dell'all'All'All'All'All'All'All'All'All'A		2000				DEF-(6-44)	*E46-(46-446-046	Construction of the Construction
25 240/250 Economic Dynalopment Gaz Service		2000		occ		Tarred Same Care	-					-\$47-417-447		SAMPER STHOUGHT
×	Block 1 Valumers		XXXX			-Defel-Earser		XXXX				200	SECONDARY OF	Sylleger at participation
15 20	Block 1 Volumers @ Decasura Rate		XXXX			DODERSH-FEST COST		XXXX				-C65-450-460		PULL OF STREET STREET
E) #4	Stock 2 Volumes in Decrees See		XXXX			(Dan-FST-HCEST-CST)		XXXX				1251-451-461		THE PROPERTY OF THE PARTY OF TH
	Block 3 Volumes		XXXX		2000	CONTRACTOR CONTRACTOR		XXXX				10 - CO - C	=E52+L52+K52-052	CONTRACTOR OF THE PARTY OF THE
	Shot, 3 Volumes @ Diszount Ree		XXXX			Decreased and the control of the con		XXXX				- Control - Cont	*F344 54-454-054	TAMES OF TAXABLE PARTY.
232 Coggringmon, CAIS, Printe Movert Sandas	Ber 104	SXX	300	20000		DW-Fill-Emosti						200-101-100-	=E55-L55-M55-056	STOREST STORES
OW.	Black 2 Valumes		KUK			CHARLES CO.						SET 13 THE SET 15 THE	*ESS-LS6-MSG-055	CAMPTER SERVICES
Total behavioral	Block 3 Volumes		XXXX	_	XXX	-DSPFS6HESPOSE						251438485	-CO-101-101-101-101-101-101-101-101-101-10	COMPANIES COMPANIES
		SUMPER DAY	CHARLESTERS:		IV.	SOMETHER.	SUMPLIFIED	COMPSTERNO	=SUM(ND? 1468)	ESUM(NOT NSS), NAS	:SUM(037 058)-O43	53A72788	50 MOD COLCO	12.Me2.7 (52)
PUBLIC AUTHORITY 711 Recoformation Commercial features & Coulon Secure						ē .								
		0.00	XXXX	XXXX		CONTRACTOR OF						-047+E4-E5	-E-2452-462-052	SAMPLE SECTION OF SECTION SECT
\$1 Z25 Fuchic Authority Sec Serves (Sr Oszano) (Summer)		200	XXXX	NICK.	XXXX	OD-TEN-GOOD			150-(59)ZUZZSSNS	=11163+E93)/(x63+963)lxwc3		Direction of the control of the cont	·ED-C3-457-03	SAMPLE CONTROL
		00.0	2117	2022		THE PARTY AND THE							-554-161-464-064	SOMETHER SERVICES
		1000	XXXX	ACCO	XXXX	COCHECASION			COCONTRACTOR DESCRIPTION DE LA COMPANSION DE LA COMPANSIO	35 MC3C 3530(35C 37 U)-		29-55-50	=554-55-465-035	THE COLUMN TO A COLUMN TO THE
		9010		DOXOG		CONTRACTOR OF			15NG-131/2/162-067)	=((L67-E57)KK67-D57)JFM67				CONTRACTOR CONTRACTOR
		120 25 CWO 5 -	clowing B7)		¥	DAGE RC	Light Cookers	(STOTIVES)	*SUN(U62 N67)	=SUNKNGZ N67)	*SUN(052 067)			CENCHOLED)
TRANSPORTATION														
25.0	250-THANDE (220 SAL COMMODS)	exce	XXXX	retor		DITEST CONTROL						40. 40. 40.	The sale sale and	
2.5	363 - TRANSPORTORE COMMENT	2000	xxxx	2002	XXX	E-party entre to	0.04	3,000,				10 Table 10	CO-CIA-CI-CI-	Control Control
1.5	Fibri 1 Mohran	200	200	2222	,*	行うなどのでは						4073-473-473	-E79-L73-M73-073	MACTESTICATIONS
iz	Block 2 Valumes		XXXX		A A A A A A							101+D+10+	=E74-L74-N74-074	spanistration of the state of t
	Black 3 Volumes		XXXX		:11	DOWNSHIELDON						Charle Charles	#E/2-1/2-4/3-0/3	AND AND PROPERTY AND PARTY
K_40	Demand Volumer		XXX		4	いったいということ						107-477-407	-ETT-TT-TT-07	COMPTENTINGTH OF THE PERSON OF
15	Block 1 Volumes	- Complete	EXX	200		OPPORT OF STREET	D.					*DTS-478-4478	=E784.7841784078	SUMPTER TRACETOR
ta: :	Block 2 Volumes		XXXX			CONTRIBUTION CONTR		TTTN				GTCT IS	E79-179-479-079	STREET, STREET
B\$ .1	Black 3 Volumes		XXXX		- 11	CCTF414-GATCAL		*****				-DS10-460	-E80-L80-K80-C80	The state of the s
11 82	250 - TRANSP (ZNOZSO ECON DEV 1 OPT GS)	1000		2000		なないというというない	=7=12					DE-CO-DC	×E82-L82-442-042	SANTESTED STORY
E	Block 1 Volumes of Descount Rate		XXXX		XXXX	(DEPFER)-(ELPON)		20000				GP+CD+CSO=	日の一日十日十日子	(CANCESTER DECEMB)
kz.1	Block 2 Volumes		XXXX			DE-RESERVED		NO.				PART TO SEC.	-E24-184-484-084	COMPATING CONTRA
	Block 2 Volumes @ Dezzount Rate		XXXX			CHATTER-CHICAGO		2007				CONTRACTOR	-E86-L86-A85-O85	CONCRETE DISTRICT
: 95	Shock 3 Volumes 3 Decrees Dans		XXXX		XXXX	-Dis-sy-dif-dif-		20000			1112	-DET-437-HE7	~E87~L87~A87~O67	COUNTRY COLUMN
ic i	SPECIAL CONTRACTS	poors				CONTRACTOR OF THE CONTRACTOR O	2003	2000					=E19-1 99-M88-088	SUMPLETED (CAPTOR)
: zi	Total Transposation	-Stwiptings	SUMETY ENGERT		IX.	Spell title	CALMENT SEE	ASIAMITHUMENT	- Ethioliti weg	Susquet negarif	Modifications		SUNGTONIS OF	STATE STATE
£	TOTALS	-PN-CH-058-634-071 +(04-64	+00+03+03+00+		. 7.	S0+03+03+03+03+	50+57-57-01-01-1	STANDANAS	CONTRACTOR STATEMENT	STATEMENT OF THE PROPERTY OF THE PERTY OF TH	000-00-00-00-00-00-00-00-00-00-00-00-00	Separate property	ACCURATION AND ADDRESS OF THE PARTY OF THE P	Manual State and Land
te	200										1			
v	4850 - Mesonlangus Sance charges				ar s	and a								2000
p	TOTAL WATER INDIGNESS				: [ ii	=SUM(192 195)								SELECTION OF STREET
					L									#SUM(KSz roza)

Terrorase Derribadan System
Proof of Revnes and disables of Rases
Hatoric Bree Perior Ender Segments 10, XXXX and Pulmor Bree Perior Ender Begins 10, XXXX and Formact Loubby Teet Tree Ender Begins 10, XXXX

No degrees					CONTRACTOR	Advided	-	!						7			
		Catherine the	Character of the last	100	]	-	1	s.d march	Charles Charles	y	Amount of Cart	of Camandin	Tal C	Carmada			e.
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Part 55 14-554- 210/25	t	ı	ē	ď	ĸ	ez.	FF.	141	N N	32		¥	-	ia			100 Jan
CHARLES SUBMISSION			CCCC PARTY		9 9 9 9												Ξ.
210/225 WINTER (www.mer sentativa)			TILL BOTTO		and the same of	TO SEE STATE OF THE PARTY OF TH		*EH-GI			1000		*******	=P14C34	The Control of the Control		
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			the second	10000	Storing old	Statement of the	Streibers-	CONTRACTOR SALE	HITSHET = J17A17 WH17SHS61		12007141		SUMIDINGIII	CONTRACTOR OF STREET	TO THE WORLD IN CO.	Contract Contract	- Control
Part Schwale 211			-													A COUNTY OF THE PARTY OF	2000
STORAGE		A TICE	ACCOX MARK		ממ	INDIANA CHICAGO CONTRACTOR	- SCENE	and the same of	The same of the sa		7		Continue Con		700 750		
1								Sec lies	DHE OFWERT ASSESSED.		100 000	CXX.	27,400	Sec. of Parties	STATE OF THE PERSON	SHESSHELL OUTSIETH ACCOUNT	120/53411
OV SECTION OF SECTION									_								
ZZU LOMMONTHI / WOUGHT IN LAST SAFWIZE		20000	ECCK DOLL		XXXX	State of the last	2000	-Common	-								
ZZ0 Iransportehen			8		5236	PSIME2PDD44CPPD4	- Control	all species	The state of the s		0	200	13410	Į.	STATE OF THE PARTY.	SENSON SENSON	
192 70			100	GCs LT shvin	=\$CM(G23)CD(0	PETER HOT HOS	witzgath the	A STATE OF THE PARTY OF THE PAR			NO.		-Christ	PRODUCTION	ACCEPTAGE PROCESS	PETERS REALES	
							The state of the s	Sarry and James		HOOPOUT.	10.50 Dec		PARTITION OF	*11449-22 824)	(5) S 220 MIS-	CONTRACT - RESERVE	195/5231
Part Sch-2/4 72																	
221 Experimental School Gas Services		rttp.	DOM: NO.		GIO.	Charles and a contract of	- Section	-			_						
								1	Service south	The state of the s	1028-206. IG21	920	100000	175-175	のないというないのか	STATES SCREEK STATES	S. ZRANSEN
Rate Schwauen 730		1															
Listary Connectal Historia Car Sens		2000	NOT NOT		100	ACTUAL COMPANY	1	0.0000000000000000000000000000000000000	1100000		0						
230 Transportation			XXXX BILLIA			100	200	ALTHUR A	HOWEL STANDS		1000		1221124	153163	HELLINGS IN STREET	SCHOOL SPINST	
Total 200			411	THE PARTY OF THE		STATE OF THE STATE	20175	HELDON A	STRANGE STEPHON			1521	115.70	4917000	The second second	WHICH COMPA	
				-		TEN LOW MARIE	TO LET TO	SERVICE CO.	HITMET = JASACO =+CO	eHCQVSHR81	19617		STEMBER STEEL	-SUMPTINET	ECANTACHS.		-
Par Schwad v 2407500110792059																	
240 DemandiCommonty Gas Service		2000	000			The same of the same of	-										
	Becs (Vidames	*	XXXX		KALE	Control of the control	55.50				4XC1		MS400		MARON		
	Bott 2 Warnes	. *	2000		IIII	Company of the last of		-E37GZ				XXXX		1070	10,100		
	Sleet 3 Vidames	2	KKKK		212,0	The second property of		117 11				=AOUND(P37/E3ME37, 4)		and and	-C3-C34		
250 Interruptble Gas Service		DODA	0000			THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COL	of comments.	ENCE.			4	* OTHER ENGINE	400000000000000000000000000000000000000	Special Specia	207036		
	Block 1 Volumes	*	mon mon		NO.	Contract of the Contract of th		-			ğ		000140		104796		
	(Back 2 Vistories)	м	ROCK		KOZOK	ALMERICA CONTRACTOR		1000			_	1601		opuses.	APPEN.		
	Block 3 Vidiumes	*	XXX		J. Co.			7			_	P. C.		Contract of the Contract of th	585.50		
THE SECTION OF THE		COLD	10.00			Dell' Control of the	1	:ECTOR)				PJS -		0.000	3000		
-46	Stack 1 Volumes	27.5	DOD		Ext.	The second second					×0.		-OurSea		SCAPFOR.		
-40	Back 1 Volumes @ Discount Rote	×	XXXX		EXE	Control of the Contro		25000				724		Party.	The Party		
-41	Black 2 Volumes		XXXX		, Contraction	The same of the same of		15.60			-	10 Table 20	_	2000	200		
-41	Boot 2 Volumes @ Decount Rate	H	XXXX		******	200		HATE A			_	Mar.		TOURS.	120,000		
.41	Block 3 Veltumps	H	XXX		ACA ACA	in a facility of the last		E-47-C48				*P#70.75		SAPSAT	Appendix.		
	Bock 3 Volumes (8 Discount Rate	54	XXXX		2240	The last of the la		=E48-C48				#20		2000	54700		
202 Cognitoriation, ChG. Prezio Movers, Syrvice		200	diff		*****	Service of the servic	10000000	=E201029				A 100 A	0.0000000000000000000000000000000000000	**************************************	90,000		
	Bed Villams	*	xxxx		KILK	THE PROPERTY OF THE PARTY OF TH	100000	and the same of			1		-CHIEF		HULL		
	Best 2 Vitabres	: H	DECK.		KEEK	The second is seen that the second		1557.C07				1617		70.7	10000		
_	Slock 3 Vidurins	52	OCC		XILX	The state of the state of		- FEATEN			_	:P38		ensurate a	1014		
20 Large Towargs Ar Condocring Cast Survea		SOUG.	MATE			of the section of the	- Western	ENTON			-	- P.78	1000000	400000	100-50		
	Best 1 vibration	OM .	and and		NATE AND ADDRESS OF TAXABLE PARTY.	Control of the last of the las	ALC: NO.	100 100 100			ij		:: 050°FSI		CHANGE		
	Bass 2 solumes	- 54	ALC:		ATTEN ATTEN	The state of the s		10000 T				-635	1000000	Market	200.00		
	Black 3 Volumes	. 12	XXX		1000	The second secon		#ES/7CS/			_	PCJ=		PSTCH!	MERCIT		
Tree 240759280292790			200	CONFICERS	-SUMMORGINE	100000000000000000000000000000000000000	Actual Con-	200 200				550		ersectu	-PSEC54		
	t.V						The state of the	TO NOT THE REAL PROPERTY.	POMES COMES HOSEOCI		HOTENCT		- TUMON CON	stronging speri	STANGES THE	CONTRACTOR OFFICE ACTOR	.72

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

· · · · · · · · · · · · · · · · · · ·	Current Rate Monthly	Proposed Rate Monthly
Sales and Transportation Revenues:		•
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
011 B 11 11 10 B 10 B 11 11 11 11 11 11 11 11 11 11 11 11 1		
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 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 Next 48,000 Mcf	XXXX	XXXX
Over 50,000 Mcf	XXXX	XXXX
260 Transportation Coming / 250 Intermedials Configuration		
260 Transportation Service / 250 Interruptible Gas Service Customer Charge	xxxx	xxxx
I - 2,000 Mcf	XXXX	XXXX
Next 48,000 Mcf Over 50,000 Mcf	XXXX	XXXX
34,30,000	AAAA	AAAA
260 Transportation Service / 220 Commercial & Industrial Gas Service	VVVV	VVVV
Customer Charge Commodity Charge	XXXX	XXXX
260 Transportation Service / 230 Large Commercial & Industrial Gas Service Customer Charge	xxxx	xxxx
Commodity Charge	XXXX	XXXX
C. L. 1 200 C		
Schedule 280 Economic Development Gas Service Customer Charge	xxxx	XXXX
1 - 2,000 Mcf	XXXX	XXXX
1 - 2,000 Mcf @ Discount Rate Next 48,000 Mcf	XXXX	XXXX
Next 48,000 Mcf @ Discount Rate	XXXX	XXXX
Over 50,000 Mef	XXXX	XXXX
Over 50,000 Mcf@ Discount Rate	XXXX	XXXX
Schedule 292 Cogeneration, CNG Prime Movers, Fuel Cell Service		
Customer Charge	XXXX	XXXX
I - 2,000 Mef Next 48,000 Mef	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 Over 50,000 Mcf	XXXX	XXXX

Schedule 12-1

# Tennessee Distribution System

Schedule 12-2

Column   C	1																
Column   C				Compady	£	Votames	Supple Supple	į	1			The same of	-	Present		Statement NO	,
The control of the	Nomes		Carrier De	Constitute	Core	100	Megaffae	1		in a		Chemical	Cent	Carrenadory		Sept Of	8
Column   C		Æ	E.	ŭ	せ	3	-	,			- Delta	CHE	Km.	In	7	*	Tag her
Column   C	Rate Schedule 210/25					Ti.	0.440	13			H	×	×	ā	20		n
Control   Cont	MOZS SUMMER				200	30000	TO SHIP THE PROPERTY OF THE PARTY OF	40000	1								
Column   C	2 YOZZS WINTER (watcher semples)				de	2000	CLASS SPECIAL	-Dresser	10000			X	HONE BY	*CO.F.C	STONE TO STONE OF		
Column   C	216/225 SR CT				TOTAL COLUMN	SOUTH THE PERSON	Control of the Contro	1	200	_		72	-0.02-tu	APTICES.	HORSEL-THOUSE		
Column   C	Total 210/225			45	Transfer Field	ACCRECATION STATES		1000	*ENGT			14	INDICATE IN	MD-St-ST	COCHECT ROAD SCHOOL		
Column   C				rd.		100	COLUMN TO A STATE OF THE PARTY	SCHOOL IS	TEMPORE THE	LETANT, LITTURE HITTON			PERMITTEE CO.	* SAMP OF PART	Introduction of	Afterheit alleger	****
Column   C	Page Schwode 211										_						0000
Column   C	211 HVAC						A STANSFER WAS A STAN	1886.33		20000							
						2000	CHARLES BORNEY	R 400	10.40	NO-SWIZH DOWOZ - CONDO		Ħ	3550H	#U-604	Contract of the last	Carried County	and the second
Column   C	Rate Schedule 220														Sales of Cales and	TOWNS ASSESSED.	200000000000000000000000000000000000000
Column   C	Z20 Commercial / Industrial Cas Servers				81												
March   Marc	And the second s				100	1000	SCHOOL STORY CONTROLS	#0395E	STATE OF THE PARTY	ATTEMENT - MARCON			5000				
Column   C	CO. Information			77	OCK	200	A SLAUGHT PARTY AND ATTACK THAT	- Chinetic		277777		2	the state of	The state of	1000-03/14(C3-000)	STATE STATE	
	25			1	COMPTRESS.	A COLUMN TO A COLU			100.00	20077 = 75 m C		ra Ra	Harin.	- P2-0224	TACOPETIC PROPERTY COM	White and the	
The control of the				_			100000000000000000000000000000000000000	STATE OF STA	10 miles				+ SCANDOS COM	FEDBRIDS RDS	Cantilla Ca	STATE OF STATE	10.101.0-
Column   C	240 Schw340 725										_					-	200
Column   C	271 Experimental School Case Service																
Comparison   Com					100	XXXX	ATTACH TOTAL STATE	1000	1	SOUTH STANDS SOUTHERN		-	- Comment	- Distriction			
The control of the	Bate Columbia 710											5		1	the state of the state of		:52002561
Control   Cont	The second secon						Account of the last of the las										
100   100	CAN LANGO COMPRISED INSTANTAGE CAIS SAFVICE			^	200	XXXX	Wilder Treatment of the Party of	- Charles	- Charles	The second second			7.000000		Separate Control of the Control of t	The same of the sa	
Column   C	ZIO Transportition			1	100	N. L.	The latest and the la			TOWNER INCOME		ğ	#CIPEII	Parents.	TOTAL STREET	ACTURAL SERVICES	
Control   Cont	7ml 2x0			1-	CENT 21 8734	AND SALISMAN	Chest on Contract of the Contr	100000000000000000000000000000000000000	10000	HEIGHT + JEWASS		11	- Chile	4927032	CALLES CONTRACTOR	Contract of Section	
Column   C					WEST CO. 100	1	SAMPATINGS.	121WIDIOS	STATISTICS.	REPORT STANDS SHOWEN			In St. Author Com.	ACCESSORY STON	Section of the sectio		-
Marche   March	Patric Settle-24th 240/250/290/290												- Albert Constant				-220000
March   Marc	240 Demagnof Correspondent Gard Symbols			-													
					9		SINF WEDE	-CHOCKE			20.00		200				
	BA I TOPO	Linear Li		XXXX		XXXX	POWER DOOR STREET		115,43%				*		MACKO!		
Control of the cont	SA 7 3200	100		XXXX		XXXX	PERMITTED TO THE PERMITTED AND		*Earth		> P	Nanhathern at		and the same			
						XXXX	SAMPLE CONTROL		=£18-C18			and the second of		NO.	1300		
March   Marc			CALC.	9	2000		-2046 ATD40	Dec-500				in the safe and	100000000000000000000000000000000000000	競技能計	STATE OF		
March   Marc	Glock 1 Vel.	1		XXX		KKXX	P. Literature Conference	0.000	- Campage				-Overfee		Darent a		
	Moct 2 Val.	1		XXXX		1000	CONTRACTOR DESCRIPTION OF		10000		-	17		1904	sparters.		
March Values   Marc		Į.		XXXX		XXXX			Section 2		4	a a		200000	2000		
March   Marc	280 ECCON DEV - OPT CS			-			The second second	2000000	- FETO-		di	52		PATPUAL	Democrat		
Beal Volume Queed by Control of the Control of th		-					100	1000 m			200		- Oacres		10000		
March   Marc	Berry 1 Oplo	The State of Day				YOOK	STATE OF THE PARTY		=E45/C45		2.0	70		- Date - at	1		
March   Marc	- P. C. 1998	The second of		7		SOCO	いるというというというというというというというというというというというというというと		=E46*G46			len x		200			
March States   1222	TA 7 YANG			No.		XXXX	CANTERDAY CATEGO		-E47627		-				100		
March   Marc	Block 2 Val.	THE G DISCOUNT RAIS		KOCOL		XXXX	- TONE STORT-CONTRACT		-FAPTCAR		ž ,			EPAPOA?	200		
	Bock 3 Vd.	100		KOOSI		XXXX	CLUMPTING COPPERS		ST THE ST		1	270		=P48*G48	100000		
March   Marc	_	Test of Descount Rate		KEDSI		XXXX	WINDSOND CONTRACTOR		600.657		Di i	2		=P4\$*G49	10000		
			OXOX	O	200		D. C. P. P. C. C. L. C. V. C. V.		200 000			2 P. D. D.		:P507056	-Primate		
But 2 below	Boct 1Vdt	101		XXXX		XXXX	A STANDARD COLOR OF THE PERSON NAMED IN	10000	1000000000				100000		-Chr431		
Common   C	Bloct 2 Vols.	101		XXXX		Adjan	The same of the sa		ST. CO.		•	Δ.		2027294	100		
Comparison	Boch 3 Wels	Įį.		NAME OF TAXABLE PARTY.		2000	The state of the s		: 637-239		4	20		- PSPCSS	100000		
Dect   Marker   LUXX	250 Large Tormage Air Conditioning Gas Syrves	-		Total Control		Y	STATE OF THE PARTY AND ADDRESS OF THE PARTY AN	2000000	-ES-LOSA			a		PSerCSa	- Plancie		
Pact   Market   Pact   Pack					É		100 Jack	5000			1001		HONOTESS.		- Model		
Pack   Value	Block 3 Udia						CHECK CONTRACTOR CONTRACTOR		(EXPORE)		4	21		350-45d=	The state of		
10.00 Section (10.00	Blact 3 Velo	1 30		-		YOUT	CONTRACTOR OF THE PARTY OF THE		=E577057		4	200		50.00	CPCPPCTC2		
SANANCE CONTRACT CONT				12	Aut at the	2004	STANDARD TO THE STANDARD		(ESCOR		4	20		1000	2000		
TOTAL STATE OF THE PARTY OF THE		-			1000	1000000	FEI/MINISHED	100 (GALDICTURE)	10000000000	HIRM - SMC - HELDER			+57.00 CO.	ACCESSION FOREST	P. Co. & Cont. of Co.	The state of the s	

### EXHIBIT D

to

### Stipulation and Settlement Agreement Docket No. 14-00146

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

DAY	JAH	716	PAM	APR	MAY	3011	JUL	DUA	GEP	OCT	NOV	DEC
400	24	23	19	10	3	0	0	0	- 0	3	8	2
2	25	23	18	10	3	0	01	0	0	- 3	10	2
3	25	22 25 26	20	0	. 4	0	0	0	0	3	12	2
4	25 25 25	25	10	. 9	4	0	0	0	.0	3	13	2
8	25	20	17	10	4	0	0	0	9	3	13	2
6	26 25 27	24	12	10	3	0	0]	0	91	4	15	2
7	25	25	17	10	3	0	0]	9	9		101	2
8	27	25	16		2	0	0	.0	9		14	2
9	27	25	16	10	2	C	0	0	0	4	13	2
10	25	24	17	0	(1)	0	0	0	9)	- 4	14	2
11	26 25	26 25 25 26 24 24 24	17	7]	2	0	0	0	9	- 4	15	2
12	25	25	16	7.	2	0	0	0	9		16	21 24 22 21 21 22
13	25	29	15	9	2	0	0	0	0	.4	16	7
14	27	29 22 22 23 23 23 22 20	15	61	. 2	0	0	0	0		16	2
15	27	22	14	ė		0	0	0	9	4	16	2
16	28	22	1.4	7	.2	0	0	0	31	6	16	2
17	27	23	16	7	2	.0	0	0	9	- 6	17	20 20 24 24 24
18	27	22	13		2	9	0	0	9	7	16	20
19	27	20	13	5	2	0	0	0	9		16	21
20	26	10	14	4	1	0	0	0	1	4	16	21
21	28	17	14	41	31	0	0)	0	9	. 0	16	21
22	26 26	10	14	6	11	0	0	0	0	- 4	191	2
23	26	18	13	6	1	0	0	0	2	9	18	21
24	26	20	32	0	1	0	0	0	3.		18	23
26	26 26	20 20 20	12	4	- (1)	0	0]	.0		9	17	2/ 2/ 2/ 2/
26	28	20	12	6	- 1	0	0	. 0	1	. 6	17	25
27	26	30	11	5	0	0	0	0	2	. 9	16	2
28	26	20	10	5	7.1	0	0	0	3	10	17	25
29	24	4	10	4	1	0	0]	0	2	11	20 20	2
30	24	- 1	10	3	0		o.	.0	3	9	20	7
31	26		111		0			. 0				- 21
lendar Total	111	628	460	104	66	- 1	0	- 0	19	193	462 337	721
yele Total	182	783	516	327	113	191	0	0	1	791	337	69

NON-LEAP YEAR TOTAL 3,819 LEAP YEAR TOTAL 1,813

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

DAY	JAN	834	MAR	APR	MAY	JUN	JUL	AUG	550	001	MOV	DEC
1	20	20	20	333	4	- 1	0	0	0	3	10	
2	27	25	19	11	4		0	9	91	3	31	- 2
3	21	25	16	10	3	34	0	0	0	31	- 10	3
4	27	25	1.0	10	3	3.1	0	9	9	3	12	2
6	-37	25	5.00	10	31	.0	0	.0	91	3	12	2
8	27	29	58	10	3	0	0	0	0	- 4	12	
7	27	25	17		3	0	0	-0	0	- 4	1,8	2
â	27	24	17	9	. 3	:0	0	.0	0	4	139	3
9	27	24	17	9		0	0	0	0	4	13	2
10	27	24	16		2	0	0	0	0	5	13	3
11	21	24	16	n	2	0	G	q	0	5	14	3
12	21	23	16		2	9	0	0	9	5	114	3
13	27	23	10	0	2	.0	0	.0	0	. 6	15	2
14	27	23	15	8	2	0	0	.0	0	6	10	
15	27	23	15	7	2	0	0	0	9		16	
16	21	22	15	71	2	0	0	0	!!	6	10	
17	27	22	15	7	2	0	0	0	11	. 0	16	- 3
18	27	22	14	7	2	0	0	.0	31	7	16	
19	27	22	14	6)	11	0	0	0	11	7	57	
20	27	21	3.4	6	31	0	0	0	31	7	17	1
21	27	21	13	6	- 1	0	0	0	1)	0	17	
22	27	21	131	6	- 11	0	0	0			1.0	
23	27	21	13	5	311	.0	0	0	8 1		10	- 3
24	27	20	13	5	31	Ω:	0	0	- 11	- 6	10	3
25	26	20	1.2	6	3	0	0	0	3	9	18	
25 26	24	50	12	5	.1	0	0	0	2	9	19	- 4
27	26	10	12	6	31	0	0	0	2	9	59	3
28	26	*****************************	12	4	- 1	0	0	0	2	0	50	
29	26	10	11	4	31	0	0	.0	3	10	20 20	3
30	26	9.7	13	3	0	0	0	0	3	111	20	1
31	26		11		9		0			11	-	
Calendar Votal	829	865 786	461	218	54	4	0		13	19-6	462	11
ycle Tetal	615	749	545	342	122	21	0	0	0	84)	325	

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

DAY	JAN	FEB	MAR	APR	MAY	JUH	JUL	AUG	255	OCT	NOV	DEC
T T	25	25	20	10		- 4	c	6	0	3	10	- 9
2	26	24	19	10	4	- 1	0	9	0	3	111	- 3
3	26	24	18	9	3	1	0	0	9)	3	11	- 3
Ä	26	24	16	9	3	11	a	0	0)	3	12	
5	26		16	9	3	0	G.	0	0)	3	12	
Ä	26	24	16	9}	3	0	ol	- 0	0]	. 4	12	- 1
ž	26 26	24	17	ė.	3	O	o.	0	o)	- 4	12	- 1
á	26	23	17	ä	- 3	0	0	0	0	4	13	
9	26	23	17	la l	31	0	a	0	0	4	13	- 3
10	26	23	16	ni	2	0	ol	0	0]	- 5	- 53	- 3
11	26	20	16	7	2		O.	0	o!	5	14	- 3
12	26 26	92	16	7	- 2	o o	0	a	0	- 5	14	- 3
13	26	22	10	Ŷ	2	0	q	0	öl	. 5	15	- 7
14	200	22	15	7	2	0	o.	0	lo	6	10	3
18	26 26 26 26	************	15	9	2	õ	0	0	ol.	41	16	- 9
	70	24	15	9	2	o	o o	ó	1		16	
18 17	20	51	16	ý	3	ō	o	o o	il.	4	16	1
	20	21	14	j.	2	ñ	o o	o o	il	71	10	- 2
18	20	21	14	á	- 7	ő	0	ő	il	7	17	
19	20	20	14	2)	137	ő	a	ő	31	7	17	
20	20	20 20 20 20	13	- 31	124	0	0	ň	- 1	0	57	
21	26 26	20	13		- 1	ň	a	ŏ	i)	4	18	
22	20	200	13	21	120		2	a a	- 31		1.6	
23	20	10	13	21	121	0	0	0	- 31	4	10	
24	26			91	12	9	2	ŏ	21	9	19	
25	25	10	17	21	934	9		0	5	-	16	
26	25	10	12	n n	0.91	9		8		7	19	
21	29	t#	12	- 8	133	9	9	š,	- 1	- 2	20	
28	25	18	17	- 1	- 1	0		0	- 1	10	20 20	
29	26	18	11		21	9	0	0		10	20	1
30	26 25 25 25 25 25 26 26 26 26 26 26 26 26 26 26 26 26 26	9	11	3	. 9	0	9	0		121	233	
31		0	- 11	0]	- 91		- 01	- 9	- 0	103	142	7
ilendar Total	111	614	400	204	11	1	0	0	19			- 6
vole Total	791	764	\$38	328	155	187	01	- 91	P.	311	323	

to

### Stipulation and Settlement Agreement Docket No. 14-00146

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

DAY	JAN	FEB	VAR	APR	MAY	JUN	JUL	AUG	569	OCT	NOV	DEC
	25	22 23	19	33		0	0	9	0	- 2		31
2	25	23	16		. 2	0	0	9	01	3	111	20
3	26 25 26	24	21			0	0	0	0	3	12	21
4	25	25	10	10	- 5	0	91	0	0	3	12	
5	26	26	18	11	3	0	21	01	0	- 7	14	21
6	26	26	17	10	3	0	91	.01	0	2	13	2
7	27	25	17	.0	3	0	01	0	0		13	21
8	27	25	16		3.3	0	0)	01	0	2	12	2
9	20	25	16	.9		9	9	01		21	13	2
10	25	25	17	8	- 2	.0]	9	91	9	2	14	
11	27 26 25 25	74 25 26 25 25 25 25 25 25 25 25 25 25 25 25 25	16		2	0	91	0	9	- 2	18	21
12	23	26	10	7	2	9	91	9	0	- 2	15	23
13	25 25 27 28 27	25	16	- 71	3	9	01			2	14	2.
14	27	22	15	. 5	2	의	- 91	9		9	14	200
15	28	22	14	7	2	9	01	9		0	15	20
16	27	23	14	7	3	9	91	91		2	17	25 25 25 26 27
17	26 27 28 27	23	15	7	31	91	21	91	0		18	2.
18	27	21	12	5	2	2	21	0			14	2
19	28	21	133	- 4	- 21	9	- 23	0			14	2
20	27	16	13	4	- 3	9	9	0	91	- 2	10	2
21	78	17	14	- 5	23	.0	91	0	- 2	- 41	17	25
22	27	19	14	2.5	31	2	91	0	31	141	iál	24
23	27	20	12	9	0	9	21	0	2	- 3	18	20
24	26	21	12		0	.0	91	0	- 1	- 3	18	3
26	.24	21 20 20 21	12		(2)	2	21	· ·		- 3	15	21
26	26	20	133	- 4	0	2	2		2		16	2
27	28	50	111	91	0		91	20	- 1	10	19	97
28	26	21	0.8	3.4	0	2	0	9	2	101	18	2
29	24	4	10	4	9	2	ol.	9	- 2	2	20	2
30	25	- 1	.11	3	0	99	0	0	- 4	2	20	2
31	25		- 11				01	10	16	179	443	72
slendar Total	813	635	443	192	47	- 2		- 0	30	76	314	721 54)
yele Yetal	780	2941	518	316	102	:15	01	- 01	11	191	314	99.

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 I	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
	26	29	101	111	-4	- 1	0	0	0	2	9	20
2	26	26	10	11	3	31	0	0	.0	3	11	21
1	27	26	19	101	3	31	0	0	0	. 3	11	22
i 1	27	28	10	101	3	ö	0	0	0	3	11	22
2- 1	27	26 26	18	10	3	0	0	0	0	. 4	12	72
	28	25	15	10	2	0	ol	0	01	4	12	27
, ,	28 20 28 28 29	26	10	91	2	9	0	0	0	4	12	2.
4 1	20	25	16		3	ō	ō	ol	0	4	13	2.
	20	25	17	- 1	2	ő	o o	ől	ol	4	13	21
I	20	25	17	-6	3	ő	Ď.	a	0		13	24
10	20	24	17		3	ő	ő	o o	0	5	14	24
22	28	24		1.21	3	ă	n n	oi	ol.	5	14	24
12	28 20	40	16	:	- 5	ň.	ŏ	o o	0	5	14	24
13	20	24	16					10	0		15	21
14	2.0	24	16		- 1	8	š	ő	0	6	15	21
16	2.0	23	16	21	- 1		o o	ě,	- 1		15	39
16	26 20	21	15	/		20		0	- 3		išl	28
17	2.0	23 23 22	15	21	4	0	~		- 1	7	16	31
18	28	23	15	- 71		0	· ·		- 31	- 3	17	2
19	28	22	1.6	0	- 1	0	9		- 31		17	20
20	27	22	-3.6	6	1	0	9				17	
21	27	22 22 21	14	6	- 11	0	0	9	- 31	- 21		
22	27	21	14	6	- 21	0	0	0			18	
23	27	21	13	5	- 1	.0	0	9	21		10	
24	27	21	13	51	3.1	.9	.9	0	- 3		19	2
25	27		:13	6	31	0	0	0	2]		19	20
20	27	20	12	5	- 1	0	0	0	21	9	19	2
27	27	20	12	41		0	0	0	51	2	19	2
28	27	21 20 20 20 20	13	41	31	0	0	0	23	9	20 20 21	2
29	27	20	12	41	- 11	0	. 0	a	23	1.0	20	22 22 22 22 22 22 22 22 22 22 22 22 22
30	27		13	31	1	a a	0	0	43	10	21	2.0
11	26	- 1	111	-1	ol.		. 0	0		10		2
alendar Total	448	673	473	217	571	3	0	0	24	191	459	76. 61
yele Total	832	873	562	347	119	21	01	0	0)	67	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	887	OCT	NOV	DEC
7	25	25	1.0	10	- 3	- 1	9	0	9	- 2		20
2	25	25	18	10	- 2	- 31	21	9	21	- 3	- 131	21
3	26	25 25 25 24 24 24 24	16	9	- 2	3	9	01		3	iil	21
4	26	25	15	0	- 2	0	9	9	91		12	21
5	20	25	17	9	2	0	9	2	21	- 7	12	51
Ø.	27	24	17	9	2	0	0	0	0	- 2	12	22
7	27	24	17		3	9	9	9	9		13	22
å	27	24	17		2	9	9	9	91	2	13	21 22 22 22 22 23
9	27	24	16	0	21	0	9	0	21	2	13	22
10	27	24	1.0	8	31	91	9	9	21		14	23
11	27	23	10	7	2	e.	0	9	9		14	22
12	27	23	15	7	2	91	9	9	3	2	121	22 23 24
13	27	23	15	2	2	9	9	· ·	21	2	14	24
14	27	23	10	7	31	.01	0	9	9		121	27
16	27	22	15 10 15 14	6	23	0	0	9	21	2	12	24
18	27	22	14	4	2]	9	0		- 29	2	15	24
17	27	23 23 23 22 22 22 23 21 21 21 20 20 20 20 20 20 20 20 20 21 21 20 20 21 21 21 21 21 21 21 21 21 21 21 21 21		6	21	91	0	o o	- 0	2	15	24
1.8	27	22	14	6	- 3	9	9		- 31	- 41	18	25
19	27	21	13	2		9	9		- 3	2	18	
20	24	21	13				91	9		- 1	16	23
21	26	21	13		- 11		e e	0	121	- 41	17	24
22	26	20	13	3	- 11	0	9	9	2	1	17	9.5
23	20	20	13 12 12 12	41		- 9	0	0	(1)	- 51	17	23
24	26	20	12		9	0	0	0	- 3	- 4	16	25
25	26	20	12	41	31	- 0	9	0		13	18	200
25 26 27	26 26 26	16	11	4		0	0			21	18	<b>经收益的</b>
27	26	19	11	41		0		9		21	19	100
28	26	19	11	4	- 31	0	0			23	19	20
29	26	16	11	4	- 8	0	0	0	2	21	20	29
30	20	0	10	3	. !!	0	0	9	3		20	20
31	25		10	0		91	- 01	- 6	- 4	179	443	730
slendar Total	813	\$35 770	443	193	47	- 2	0		18	77	302	729 569
yela Total	704	770	520	316	103	101	. 0	- 01	- 0	///	302	291

to

### Stipulation and Settlement Agreement Docket No. 14-00146

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

DAV	JAN	100	MAN	APR	MAY	JUN	101	AUG	SEP	OCT	NOV	DEC
1	29	26	21	11	4		0	0	0	3	10	21
2	29	27	21	9		:0	01		0	- 4	13	27
3	26	20 22 22 22 22 22 22 22 22 22 22 22 22 2	24	8	- 4	.0	0	0	9	4	13	2
4	26	28	19	11	4	-0	91	0	9	- 1	331	20 20 20
5	- 00	29	19	12	2	0	6	9	9	4	131	25
8	30	29	19	12	3	0	- 91	0	8		191	(2)
7	.30	26	10	9	2	0	0	0	9		131	24
	31	29	18	. 9]	2	0	0)	2	0	2	12	25 26 26 27
9	29	29	19	11	1	(0)	(0)		0	2	13	40
10	29	20	18	9]	3	0	0	0	9		191	25
11	21	28	18	71	2	0	0	0	0		16	2
12	2/ 25	30	3.0	9	2	0	0	0	a	- 5	131	27
13	29	201	16	*	- 2	0	91	.0	9		17	2/
14	30	25	57	7	2	0	9		91	27	16	
16	32	26	3.0	0	2	D	O	0	21	2		2
16	29	27	16	#	2	0	9	9	21		16	- 2
17	29 31 31	20	15	7	2	0	9	9	21	120	18	24 24 26 27
18	31	24	13	6)	2	9	0	9	9		18	21
10	31	24	15	4	- 1	a	0	0	31		10	
20	31	21	15		11	0	0	9	21	9	10	2
21	31	21]	36	6	1	0	0	9	21		18	20
72	30	22	15	5	1	0	0	0	31	9	19	21
23	29	22	13		- 1	0	91	9	21	2	20 21	29
24	20	24	13	5	1		0	0	31		21	3
25	31	53	14	5	- 1	.0	0	0	- 51	22	20	
26	31	22	14	5		- 0	01	0	2	17		3
27	31 30 39	22 23 24 23 23 20 22 22	12	6	1	0	(Q)	.0	3	331	10	20
28	29	23	10	5	0	0	0	9	5	22	22 21	26
29	26	- 4	12	9	0	.0	0	9	51	111	22	21
30	30	0	13	3	0	9	0	0	1	10	44	20
31	201	0	12	- 0	- 0	- 0	- 0	- 01		3	200	82
alendar Yolal	910	721	801	222	55	3	- 01		33	219		
yola Total	\$10	692	890	240)	119	1.01	- 6	- 01	- 41	104	267	65

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	ren	MAR	AFR	MAY	JUN	JUL	AUG	MEP	OCT	NOV	DEC
1	29	30	21	:15	- 4		-01	0	0	4	12	2.5
2	29	29	21	12	- 4	1	0	0	9	- 2	12	24
3	29 30	29	2.1	17	- 4	1	- 01	0	D)	4	12	2.4
4	-50	29 28 26 26 26 27 27	20 20 20 20	35	- 3		9	0		9	12	24 25 26 26 26 26
5	31	.29	20	- 11	3	0	0	9	91	9	13	20
8	31	28	20	11	- 3	0	0	0	0	- 21	13	50
7	31	26	20	10	3	0	- 01	0	0		14	50
8	31	28	1.0	10	9	0	0]	0			14	26
9	31	27	10	10	3	0	01	p	91	6	11	- 25
10	313	27	10	10	3	0	- 0	O.	9		16	26 27
11	21	27	10	9	3	.0	0	0	- 9		16	21
12	31	27	18	9	2	9	0	D	9	6	16	27
13	31	26 26 26 25 25 25 26 24 24 24 24 27 20 20 20 20 20 21 21 22 23 24 24 24 24 24 25 25 26 26 26 26 26 26 26 26 26 26 26 26 26	16	9	2	.0	0	0	31	- 31	15	27
14	21	24	17	9	2	0	- 0	0		7	16	24
18	31	26)	17	#	. 2	0	- 9	0	31	2	17	24
18	- 31	20	17		2	0	0	0	31	7	17	26 26
17	31	25	17	0	2	0	0	0	- 31	2	17	24
18	31	25	16	7	. 2	0	0	. 0	31		16	29
19	31	25	16	7.	2	0	0)	0	34		16	29
20	31	24	16	7	2	0	0	0	- 21	- 0	19	-20
21	30	24	16 15 15 15	7	- 31	0	0	0	3		19	20
22	30	24	15	4	11	0	-0]	0	2		20 20 20	29
23	30	23	15	6	.3	.0	0	0	21	- 61	20	29
24	-30	23	14	6	243	.0	0}	G.	21	19	30	29
25	30	23	14	5	21	0	0]	0	31	. 9	21	30
26	30 30	23 22 22 22 23	14	6	31	0	9	0	>	10	21 22 23 23	26 29 20 29 29 29 30 30 30 30
27	30	22	14	5	- 91	0	0	0		10	22	30
28	30	22	13	5	341	0	0	0	2	10	22	30
29	30	22	13	5	- 1	0	9	- 0	4	331	23	30
30	30		13	4	0	0	0)	0	5	311	23	50
31	29		12	0	- 1	0	- 0	1	0	- 11	0	30
alender Total	542	745	123	245	64	4	0]	- 1	38	228	510	854
Cycle Yotal	926	8991	419	351	132	741	91	9	4	1181	365	654

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

DAY	JAN	FEH [	MAR	APR	MAY	JUN	JUL	DUA	SEP	OCT	NOV	DEC
1	-20	ZV	20	12	3		0	9	0	4	13	2
2	26	28	20	31	3		91	0	91	4	131	2
3	26	28	20	11	3		9	0	9	2	131	1
4	29	28	20	10	3	1	9	0	9	9	13	
5	50	27	19	10	3	0	0	0	0		13	
5	30	27	10	10	31	0	9	01	9		13	3
7	30	27	19	8	3	.0	9	0	0	9	231	
6	30 30 30 30 30 30	27	18	9	3	0	- 9	9	0	6	101	
8	30	26	181	9	- 3	.0	9	0	.0	0	121	
10	30	20	18	9	3	0	91	0	0	0	18	
11	30	28 26	17	6	3	.0	9	0	0]	0	15	
12	20	26	17		- 2	.0	9	0	91	0	15	
13	30	25	17		2	0	- 9	0	21	7	16	
14	50	26	1.0	.0	2	0	0	o o	- 1	7	18	
15	30 30 30 30 30 30 30 30	25	16	7	2	0	9	9	31		17	
16	30	25	16	7	12	0	9	91	21		17	
17	30	24	16	2	2	.0	9	0)	- 4	7	17	
18	30	24	55		2	0	9	0	31	0	18	
19	30	24	15	6	2	0	0	(9)	2.1		18	
20	20	23	15	0	2	0	9	- 01	31	- 61	19	
21	29	23	54	6	11	0	0	.0	2	- 61	10	
22	.29	23	14		* 1	0	9	0	2	9	20	
23	29 29	23 24 22 22	14	.5	-11	0	9	a	3	9	20 20 20	
24	29	22	13	5	- 11	0	0	0	31	9	20	
25	29 29 29 29	22	53		11	0	9	0	31	9	21	
26	29	21	15		14	0	9]	0	2	10	21	
27	29	21	13		11	0	0	0	3	10	22	
28	29	21	12	- 5	1.5	0	0	0	3	10	22	
29	29	21	12		-11	.0	9	0	3	111	23	
30	29	0	12	- 4	0	0	9	-0	4	111	23	
31	20	Q.	12	0	- 11	0		- 1				
Sendar Total	910	721	603	222	85	3	01	1	33	219	808	
rela Yotal	192	1491	6971	364	120	201	01	01	31	110	348	

to

### Stipulation and Settlement Agreement Docket No. 14-00146

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

DAY	I MAL	FED	MAR	APR	MAY	300	JOL	AUG	SEP	OCT	NOV	DEC
- 7	26	26	22	13	- 4	- 31	0	9	.0	. 9	12	- 1
2	27	27	21	13	4		0	9	0		13	
3	27	26	52	12		0	0	0	0	5	15	- 3
ă.	27	27	22	111	0	0	0	0	0	- 5	18	2 2 2
Ä	28	29	20	12	5		0	0		6	18	- 13
ă.	28	28	20	13	4	3	0	0	0	- 0	18	- 3
7	29	27	19	131	4	3	0	0	0	8	18	- 1
4	30	28	19	ul	3	0	0	0	0		17	- 32
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12	27	20		191	- 3	ě.	0	o o	0	7	19	- 9
13	27	29	10	221	- 3	0	ä	6	- 11		16	- 3
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15	29	25	16		3				9	6	17	- 3
16	30	26	17			0	0	V 1	91		19	- 17
17	28 29	27	10	10	- 51	0	8	9	51		19	- 3
18	29	25	1.0		3	9	.0	9	- 3		18	- 3
19	30	23	18	71	4	0	9	9	- 3	121	17	* 3
20	31	22	17	6	3	0	0	9		221		
21	32	20	10	7	2	0	.0	9		331	19	- 9
22	31	21	15	8	3	0	0	0	- 11	221	20 21	- 3
23	50 30	21	10	0	3	0	0	9	23	33	21	
24	30	24	15	8	2	0	0	이	23	10]	20	- 19
25	31	24	14	7	2	0	0	0	51	231	20	
28	35	23	15	7	1	0	0	0	2	10	19	
27	31	23	14	21	- 1	0	0	0	2.	334	16	- 13
28	29	23	12	9	il	0	0	0	4	12	19]	- 3
	27	- 5	12	8	1	0	0	a	5	14	22	
29	26	3	12	71	- 1	0	o	0	6	12	22	- 13
30	20		13	71	- 6		ő	o	9	11	-	
31	892	702	540	276	92	7	0	11	39	267	535	
lendar Total	858	712 679	600	413	167	39	- 1	01	6]	129	418	.64

HON-LEAP YEAR TOTAL 4,178 LEAP YEAR TOTAL 4,151

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

DAY	HAL	PEB	RAM	APR	MAY	2011	JUL	AUG	BEP	OCT	HOV	OEC
1	50	29	22	14	7	3	9	0	0		14	21
2	30	29	22	14	- 6	- 7	0	9	9	21	14	24
3	30	26	22 22 21	13		3.1	9	9	91	2	14	24
4	20	28 28	22	13	5	- 31	9	9	91	0		2.5
5	30	28	21	13	5	11	0	9	91	0	16	21 21 21 21
	30	26	21	13	5	- 14	91	9	9	e.	15 15	20
7	30	28	25	12	5	11	0		9	24	16	24
8	30	28	20	12		4	9	0	9	- 21	18	26
9	30	2.7	20	12	5	- 11	01		9	- 2		2
10	50	27	20	12	4	9	0	9	- 91	0.21	18	23
11	30	27	20 20 20 20	- 11	- 4	0	9		21	2	17 17	25 25 27
12	50	27	19	- 11		01	0	.01	31	9		27
13	20	26	19	11	4	0	0		21	23	17	
14	30	26	19	11	- 41	- 01	.01	0	21	2	18	27
15	20	26	19	10	4	9	0	0	- 1	2	18	21
16	30	26	18	10	31	0	0	0	21	23		21
17	30	26 25 25 25	58	10	3	0	0	a	21	121	19	21
18	30	25	16	9	31	0]	0	9	3	10	19	21
19	30	25	18	9	3	0	9	0	31	10	20	2
20	30	25	17	8		0	0	.0	2	10	20	2
21	30	25	17	9	2	9	0	0	3	111	20	21
22	30	24	17	8	2	O.	. 9	0	3	111	21	21
23	30	24	16	8	2	0	9	0	3	33	21	2
24	301	24	16	8	2	· C	0	0	a	33	21	2
25	30	23	16	8	2	0	0	9		12	22	2
26	30	23	16	7	2	0	.0	.0	4	12	22	
27	20	23	15	7	2	0	0	.0	.4	12	22	2
28	29	23	15	7	2	0	0	9	4	12	23	20
29	29 29 20	23	15	7	1	0	0			13	23	23
30	20	-	15	6	. 3	0	0	9		13	23	30
31	207		1.6		1		0	1		131		N
alendar Total	926	751	658	304	109	111	0	- 1	5.2	292	551	16
ycle Total	910	5-0.7	646	447	195	471	0	0	7	149	416	69

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

DAY	JAN	FEG	MAR	APR	MAY	2011	JUL	AUG	SCP	DCT	HOV	DEC
1	29	27	21	13	6.	1	0	0	0	5	141	3
2	29	27	21	13	5	3.5	0	0	9	31	15	2
3	29	27	21	12	5		0	0	9	21	14 16	2 2
4	29	27	21	13	4	11	0	0	9	- 1	15	2
5	29	27	20	12	4	- 3	0	.0	9	91	15	- 1
6	29	27	20	12	4	31	0	0	9	- 1	15	2
7	29	27	20 10	11	4	31	0	0	9	- 4	10	5
8	29	27	10	51	- 4	33	0	9	9	51	16	- 5
9	29	26	19	111	4	23	0	0	9	44	16	2
10	29	26	19	11	3	9	0	9	1	4	17	3
11	29	26	19	- 10	2	21	0	0	31		17	
12	29	26	10	10	3	21	0	0	- 1		17	20.00
13	29	25	18	10	3	01	2)	0	- 1	81	16	- 1
14	29	25	10	10	3	0	0	0	21		18	- 1
15	29	25	18	.0	3	9	9	0	31	51	18	- 1
16	29	25	17	9	3	2	0	al.	- 3	6	18	3
17	29	25	17	. 9	3	9		3	3	21	18	- 3
18	. 29	24	17		2	9		No.	- 3	8	30	
19	29	24	17		3	21	0	ol.	- 5	6	20	
50	29 29 29 29 29	24	16		2	91			2	10	20	
21	29	24	10		31	2	0	0		10	20	1
22	29	23	10	2	3	21		0		10	20	
23	29	23	15	121	2	21		a	5	10	20	- 3
24	29	23	15	- 3	- 3	ši.	0	ő	5	11	21	3
25	29	22	15	- 1	- 5	š.	01	ő	3	111	21	- 1
26	29	22	15			9	21	o	3	11	21	- 8
27	28	22	14		5	š.	9	ő	3	51	22	- 1
28	20	22	14	0		o o		ŏ	- 4	12	22	
29	28	22	111	6	- 31	3	i ši	o	- 1	12	22	
30	28		121	3	- 4	0	ő		0	12	- 0	
31	892	712	540	315	92	7	0	1	39]	247	638	1
endar Total		842	613	414	173	57	0	61	8	132	650	- 6
cia Total	877	842	61.3	4141	17.31	411	71					

### EXHIBIT 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)
- i. 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
- 1. 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
- 1. Income Statement
- m. Inflations Calculation
- n. Intercompany Lease Property 2014
- o. KMD FY15 CapEx Projected Budget Final
- p. KYMidStates CapEx Jul14
- g. 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**

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

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

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

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:

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