

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

IN RE:

ATMOS ENERGY CORPORATION	)	
GENERAL RATE CASE AND PETITION	)	
TO ADOPT ANNUAL REVIEW	)	Docket No. 14-00146
MECHANISM AND ARM TARIFF	)	

**NOTICE OF FILING RESPONSES TO CONSUMER ADVOCATE'S
INFORMAL DISCOVERY REQUEST SET NUMBER 2**

In addition to its formal discovery requests, filed in this docket on January 8, 2015, the Consumer Advocate has served three sets of informal discovery requests. On January 13, 2015, Atmos Energy served responses to the set that the Consumer Advocate designated informal set Number 2. Atmos now files those responses, which it has numbered DR 1-59 through DR 1-64. The responses are attached in PDF format. Additionally, as required by the Hearing Officer's Order of January 12, 2015, working Excel copies of the spreadsheets have been submitted for use by TRA Staff.

Respectfully submitted,

NEAL & HARWELL, PLC

By: 

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Counsel for Atmos Energy Corporation

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served, via the method(s) indicated below, on the following counsel of record, this the 14th day of January, 2015.

☐ Hand	Wayne M. Irvin
☐ Mail	Asst. Attorney General
☐ Fax	Consumer Advocate and Protection Division
☐ Fed. Ex.	P. O. Box 20207
☒ E-Mail	Nashville, TN 37202-0207



Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 2
Question No. 1-59 (2-01 Informal)
Page 1 of 6

REQUEST:

Refer to the Company's response to MFR #57. Explain the difference between the 3 and 4 factor allocation methodology and provide a side-by-side comparison of the two methodologies for FY 2013, FY 2014 and FY 2015 for Divisions 2, 12 and 91.

RESPONSE:

As detailed in MFR No. 1-57, General Office costs are allocated to the operating divisions based on a 3-factor composite (Gross Direct Plant, Direct O&M and Customer Count). In the state of Texas, the Company is required to use a 4-factor composite for ratemaking purposes only (costs in the General Ledger are allocated using a 3-factor composite). The fourth factor is Operating Income. The Company has used the 3-factor method for this Tennessee rate case, which is consistent with the Company's historical rate filings and Commission precedent in the state as well as the Company's other non-Texas rate filings.

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 2
Question No. 1-60 (2-02 Informal)
Page 2 of 6

REQUEST:

Refer to the Company's response to MFR #57. Provide the trial balance support for Property, Plant & Equipment, Revenues and O&M Expenses for all companies/divisions for fiscal years 2013, 2014 and 2015 that support the allocation study.

RESPONSE:

Please see Attachment 1 through Attachment 9 for the requested information.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, CAPD_1-060_Att1 - FY13 Alloc Factor Support Mid-States.xlsx, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, CAPD_1-060_Att2 - FY13 Alloc Factor Support O&M.xlsx, 28 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, CAPD_1-060_Att3 - FY13 Alloc Factor Support Plant.xlsx, 21 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, CAPD_1-060_Att4 - FY14 Alloc Factor Support Mid-States.xlsx, 4 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, CAPD_1-060_Att5 - FY14 Alloc Factor Support O&M.xlsx, 24 Pages.

ATTACHMENT 6 - Atmos Energy Corporation, CAPD_1-060_Att6 - FY14 Alloc Factor Support Plant.xlsx, 20 Pages.

ATTACHMENT 7 - Atmos Energy Corporation, CAPD_1-060_Att7 - FY15 Alloc Factor Support Mid-States.xlsx, 4 Pages.

ATTACHMENT 8 - Atmos Energy Corporation, CAPD_1-060_Att8 - FY15 Alloc Factor Support O&M.xlsx, 24 Pages.

ATTACHMENT 9 - Atmos Energy Corporation, CAPD_1-060_Att9 - FY15 Alloc Factor Support Plant.xlsx, 19 Pages.

Respondent: Jason Schneider

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 2
Question No. 1-61 (2-03 Informal)
Page 3 of 6

REQUEST:

Refer to the Company's response to MFR #57. Provide the customer counts for all companies/divisions for fiscal years 2013, 2014 and 2015 that support the allocation study.

RESPONSE:

Please see Attachment 1, Attachment 2 and Attachment 3 for the FY 2013, FY 2014 and FY 2015, respectively.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, CAPD_1-061_Att1 - FY13 Alloc Factor Support Customers.xlsx, 7 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, CAPD_1-061_Att2 - FY14 Alloc Factor Support Customers.xlsx, 7 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, CAPD_1-061_Att3 - FY15 Alloc Factor Support Customers.xlsx, 7 Pages.

Respondent: Jason Schneider

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 2
Question No. 1-62 (2-04 Informal)
Page 4 of 6

REQUEST:

Refer to the Company's response to MFR #57. Specifically refer to the Company's FY 2015 Allocation Study. Provide a reconciliation of the total PP&E and O&M on the "Mid States FY14" tab (\$941,278,063 and \$29,308,843) with these same numbers contained on the "3 Factor Composite FY15Final" tab (\$946,976,781 and \$38,004,205).

RESPONSE:

The difference is primarily due to the Division General Office (Div 091), which is included in the "3-factor Composite FY15 Final" tab but is excluded from the "Mid-States" tab. The purpose of the "Mid-States" tab is to calculate the allocation factors for the states within the Company's Kentucky/Mid-States Division (Kentucky, Tennessee and Virginia) so the division general office amounts are excluded. Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CAPD_1-062_Att1 - Reconciliation.xlsx, 1 Page.

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 2
Question No. 1-63 (2-05 Informal)
Page 5 of 6

REQUEST:

Refer to the Company's response to MFR #57. Specifically refer to the Company's FY 2015 Allocation Study and the "3 Factor Composite FY15Final" tab. Provide an index for each of the company/division numbers and company/division names (highlighted in green) on this spreadsheet.

RESPONSE:

These values represent codes that the General Accounting department uses to load the allocation factors into Oracle. Shared Services costs are allocated to the operating divisions based upon the services provided. For example, if a Shared Services cost center provides service only to the utility divisions then it would use the rate method Utility Only (the different methods are shown in column "C" of the 3-factor Composite FY15 Final tab). Thus, the codes highlighted in green are a way to track the different rate methods that are shown in column "C" for each of our operating divisions (which are listed in row 8 of the same file).

Respondent: Jason Schneider

Docket No. 14-00146
Atmos Energy Corporation, Tennessee Division
CAPD Informal DR Set No. 2
Question No. 1-64 (2-06 Informal)
Page 6 of 6

REQUEST:

Refer to the "Intercompany Leased Property 2014" spreadsheet included with the Company's filing. This spreadsheet provided historical detail from June 2013 through June 2014. Please provide this same information from March 2012 (end of the test period in the last rate case) through June 2013.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CAPD_1-064_Att1 - Intercompany Leased Property Mar12 thru Jun13.xlsx, 12 Pages.

Respondent: Jason Schneider

Atmos Energy Corporation
Intercompany Leased Property Mar12 - Jun13
212 Bal

Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	MAR-12	APR-12	MAY-12	JUN-12	JUL-12
212	1210	Nonutility property	10006	General Dist System Plant	056000	TLIG-LGSI	40,978	42,281	42,701	42,701	42,701
212	1210	Nonutility property	10006	General Dist System Plant	059000	TLIG	11,301	30,585	30,585	16,732	18,405
212	1210	Nonutility property	10008	General Plant	821000	Woodward Corporate	794,794	803,500	810,196	17,980,844	18,092,717
212	1210	Nonutility property	10008	General Plant	824000	WMLLC Franklin	95,911	95,911	95,911	95,911	95,911
212	1210	Nonutility property	10008	General Plant	825000	AEM - Owensboro, KY	18,297	18,297	18,297	18,297	18,297
212	1210	Nonutility property	10008	General Plant	826000	WMLLC New Orleans	98,649	98,649	98,649	98,649	98,649
212	1210	Nonutility property	10201	Nonutility Prop Ss#	056000	TLIG-LGSI	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593
212	1210	Nonutility property	10201	Nonutility Prop Ss#	059000	TLIG	960,888	960,888	960,888	960,888	960,888
212	1210	Nonutility property	10222	Nonutility-Land	880140	Shelbyville-Rental Division	13,000	13,000	13,000	13,000	13,000
212	1210	Nonutility property	10222	Nonutility-Land	880145	Murfreesboro-Rental Division	197,449	197,449	197,449	197,449	197,449
212	1210	Nonutility property	10222	Nonutility-Land	880156	Morristown-Rental Division	122,063	122,063	122,063	122,063	122,063
212	1210	Nonutility property	10222	Nonutility-Land	880157	Johnson City	425,034	425,034	425,034	425,034	425,034
212	1210	Nonutility property	10222	Nonutility-Land	880191	Hannibal	47,202	47,202	47,202	47,202	47,202
212	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	821000	Woodward Corporate	229,927	229,927	229,927	229,927	229,927
212	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	824000	WMLLC Franklin	19,724	19,724	19,724	19,724	19,724
212	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	825000	AEM - Owensboro, KY	11,537	11,537	11,537	11,537	11,537
212	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	880000	Rental	-	-	-	-	-
212	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	880145	Murfreesboro-Rental Division	795,552	795,552	795,552	795,552	795,552
212	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	880156	Morristown-Rental Division	526,810	526,810	526,810	526,810	526,810
212	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	880157	Johnson City	1,772,626	1,772,626	1,772,626	1,772,626	1,772,626
212	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	880191	Hannibal	456,407	456,407	456,407	456,407	456,407
212	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	821000	Woodward Corporate	983,354	983,354	983,354	983,354	983,354
212	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	824000	WMLLC Franklin	124,966	124,966	124,966	124,966	124,966
212	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	825000	AEM - Owensboro, KY	18,603	18,603	18,603	18,603	18,603
212	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	826000	WMLLC New Orleans	7,583	7,583	7,583	7,583	7,583
212	1210	Nonutility property	10225	Nonutility-Communication Equipment	821000	Woodward Corporate	5,492,540	5,492,540	5,492,540	5,118,838	5,118,838
212	1210	Nonutility property	10225	Nonutility-Communication Equipment	824000	WMLLC Franklin	116,389	116,389	116,389	116,389	116,389
212	1210	Nonutility property	10225	Nonutility-Communication Equipment	825000	AEM - Owensboro, KY	37,146	37,146	37,146	37,146	37,146
212	1210	Nonutility property	10225	Nonutility-Communication Equipment	826000	WMLLC New Orleans	46,571	46,571	46,571	46,571	46,571
212	1210	Nonutility property	10228	Nonutility-Plant in Service	056000	TLIG-LGSI	9,985	9,985	9,985	9,985	9,985
212	1210	Nonutility property	10228	Nonutility-Plant in Service	059000	TLIG	196,747	196,747	196,747	196,747	196,747
212	1210	Nonutility property	10228	Nonutility-Plant in Service	834000	AEM - Louisville, KY	8,945	8,945	8,945	8,945	8,945
212	1220	Accumulated provision for amortization of nonutility property	00000	Default	056000	TLIG-LGSI	(1,000,920)	(1,009,901)	(1,018,883)	(1,027,864)	(1,036,846)
212	1220	Accumulated provision for amortization of nonutility property	00000	Default	059000	TLIG	(1,052,316)	(1,056,237)	(1,060,185)	(1,064,096)	(1,064,047)
212	1220	Accumulated provision for amortization of nonutility property	00000	Default	821000	Woodward Corporate	(6,341,607)	(6,365,617)	(6,389,583)	(6,698,724)	(7,011,203)
212	1220	Accumulated provision for amortization of nonutility property	00000	Default	824000	WMLLC Franklin	(254,457)	(256,137)	(257,818)	(259,498)	(261,178)
212	1220	Accumulated provision for amortization of nonutility property	00000	Default	825000	AEM - Owensboro, KY	(62,860)	(63,597)	(64,335)	(65,072)	(65,751)
212	1220	Accumulated provision for amortization of nonutility property	00000	Default	826000	WMLLC New Orleans	(91,859)	(93,015)	(94,171)	(95,327)	(96,483)
212	1220	Accumulated provision for amortization of nonutility property	00000	Default	834000	AEM - Louisville, KY	(2,833)	(2,982)	(3,131)	(3,280)	(3,429)
212	1220	Accumulated provision for amortization of nonutility property	00000	Default	880000	Rental	(2,843,820)	(2,852,221)	(2,860,623)	(2,869,025)	(2,877,426)

Division	Division Description	AUG-12	SEP-12	OCT-12	NOV-12	DEC-12	JAN-13	FEB-13	MAR-13	APR-13	MAY-13	JUN-13
056000	TLIG-LGSI	43,786	43,786	43,786	43,786	43,786	43,786	125,607	141,266	174,155	201,181	203,377
059000	TLIG	17,197	17,197	17,197	21,139	22,353	22,353	60,859	60,859	60,859	61,730	61,730
821000	Woodward Corporate	18,260,618	18,826,235	18,838,811	18,847,977	18,847,977	18,847,977	18,847,977	18,847,977	18,847,977	18,847,977	18,847,977
824000	WMLLC Franklin	95,911	95,911	95,911	95,911	95,911	95,911	95,911	95,911	95,911	95,911	95,911
825000	AEM - Owensboro, KY	18,297	18,297	18,297	18,297	18,297	18,297	18,297	18,297	18,297	18,297	18,297
826000	WMLLC New Orleans	98,649	98,649	98,649	98,649	98,649	98,649	98,649	98,649	98,649	98,649	98,649
056000	TLIG-LGSI	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593
059000	TLIG	960,888	960,888	960,888	960,888	960,888	960,888	960,888	960,888	960,888	960,888	960,888
880140	Shelbyville-Rental Division	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
880145	Murfreesboro-Rental Division	197,449	197,449	197,449	197,449	197,449	197,449	197,449	197,449	197,449	197,449	197,449
880156	Morristown-Rental Division	122,063	122,063	122,063	122,063	122,063	122,063	122,063	122,063	122,063	122,063	122,063
880157	Johnson City	425,034	425,034	425,034	425,034	425,034	425,034	425,034	425,034	425,034	425,034	425,034
880191	Hannibal	47,202	47,202	47,202	47,202	47,202	47,202	47,202	47,202	47,202	47,202	47,202
821000	Woodward Corporate	229,927	229,927	229,927	229,927	229,927	229,927	229,927	229,927	229,927	229,927	229,927
824000	WMLLC Franklin	19,724	19,724	19,724	19,724	19,724	19,724	19,724	19,724	19,724	19,724	19,724
825000	AEM - Owensboro, KY	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537
880000	Rental	-	-	-	-	-	-	-	(503,609)	(503,609)	(503,609)	(503,609)
880145	Murfreesboro-Rental Division	795,552	795,552	795,552	795,552	795,552	795,552	795,552	795,552	795,552	795,552	795,552
880156	Morristown-Rental Division	526,810	526,810	526,810	526,810	526,810	526,810	526,810	526,810	526,810	526,810	526,810
880157	Johnson City	1,772,626	1,772,626	1,772,626	1,772,626	1,772,626	1,772,626	1,772,626	1,772,626	1,772,626	1,772,626	1,772,626
880191	Hannibal	456,407	456,407	456,407	456,407	456,407	456,407	456,407	456,407	456,407	456,407	456,407
821000	Woodward Corporate	983,354	983,354	983,354	983,354	983,354	983,354	983,354	983,354	983,354	983,354	983,354
824000	WMLLC Franklin	124,966	124,966	124,966	124,966	124,966	124,966	124,966	124,966	124,966	124,966	124,966
825000	AEM - Owensboro, KY	18,603	18,603	18,603	18,603	18,603	18,603	18,603	18,603	18,603	18,603	18,603
826000	WMLLC New Orleans	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583
821000	Woodward Corporate	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838
824000	WMLLC Franklin	116,389	116,389	116,389	116,389	116,389	116,389	116,389	116,389	116,389	116,389	116,389
825000	AEM - Owensboro, KY	37,146	37,146	37,146	37,146	37,146	37,146	37,146	37,146	37,146	37,146	37,146
826000	WMLLC New Orleans	46,571	46,571	46,571	46,571	46,571	46,571	46,571	46,571	46,571	46,571	46,571
056000	TLIG-LGSI	9,985	9,985	9,985	9,985	9,985	9,985	9,985	9,985	9,985	9,985	9,985
059000	TLIG	196,747	196,747	196,747	196,747	196,747	196,747	196,747	196,747	196,747	196,747	196,747
834000	AEM - Louisville, KY	8,945	8,945	8,945	8,945	8,945	8,945	8,945	8,945	8,945	8,945	8,945
056000	TLIG-LGSI	(1,045,837)	(1,054,709)	(1,063,676)	(1,072,642)	(1,081,609)	(1,090,338)	(1,099,526)	(1,108,811)	(1,118,187)	(1,127,654)	(1,137,129)
059000	TLIG	(1,066,848)	(1,070,859)	(1,074,828)	(1,078,805)	(1,082,773)	(1,086,711)	(1,089,478)	(1,093,409)	(1,097,341)	(1,101,275)	(1,105,360)
821000	Woodward Corporate	(7,327,642)	(7,664,749)	(7,840,918)	(8,011,763)	(8,182,320)	(8,352,755)	(8,522,872)	(8,692,367)	(8,861,862)	(9,031,188)	(9,200,420)
824000	WMLLC Franklin	(262,767)	(264,356)	(265,945)	(267,534)	(269,071)	(270,608)	(272,100)	(273,592)	(275,084)	(276,576)	(278,068)
825000	AEM - Owensboro, KY	(66,363)	(66,975)	(67,586)	(68,198)	(68,700)	(69,202)	(69,627)	(70,053)	(70,463)	(70,872)	(71,282)
826000	WMLLC New Orleans	(97,639)	(98,795)	(99,884)	(100,974)	(101,958)	(102,943)	(103,927)	(104,811)	(105,696)	(106,580)	(107,465)
834000	AEM - Louisville, KY	(3,578)	(3,727)	(3,876)	(4,025)	(4,174)	(4,323)	(4,473)	(4,622)	(4,771)	(4,920)	(5,069)
880000	Rental	(2,885,828)	(2,894,229)	(2,902,631)	(2,911,033)	(2,919,434)	(2,927,836)	(2,936,238)	(2,651,778)	(2,658,912)	(2,666,046)	(2,673,179)

Atmos Energy Corporation
Intercompany Leased Property Mar12 - Jun13
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Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	MAR-12	APR-12	MAY-12	JUN-12	JUL-12	AUG-12	SEP-12	OCT-12	NOV-12	DEC-12
212	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant	056000	TLIG-LGSI	8,966	8,969	8,971	8,971	8,971	8,980	8,861	8,956	8,956	8,956
212	4030	Depreciation Expense	30005	Depr Exp-Distribution Plant	059000	TLIG	4,004	3,904	3,931	3,893	3,930	3,993	3,993	3,952	3,959	3,951
212	4030	Depreciation Expense	30007	Depr Exp-General Plant	056000	TLIG-LGSI	11	11	11	11	11	11	11	11	11	11
212	4030	Depreciation Expense	30007	Depr Exp-General Plant	059000	TLIG	18	18	18	18	18	18	18	18	18	18
212	4030	Depreciation Expense	30010	Amort-Lease Improvements	821000	Woodward Corporate	3,808	1,252	1,157	1,157	1,157	1,157	1,157	1,157	933	933
212	4030	Depreciation Expense	30010	Amort-Lease Improvements	825000	AEM - Owensboro, KY	153	153	153	153	153	153	153	153	153	153
212	4030	Depreciation Expense	30013	Depreciation-Building	880000	Rental	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402
212	4030	Depreciation Expense	30014	Depreciation-Office furniture	821000	Woodward Corporate	24,369	22,759	22,808	307,984	311,322	315,282	335,950	175,012	169,912	169,624
212	4030	Depreciation Expense	30014	Depreciation-Office furniture	824000	WMLLC Franklin	1,766	1,680	1,680	1,680	1,680	1,589	1,589	1,589	1,589	1,537
212	4030	Depreciation Expense	30014	Depreciation-Office furniture	825000	AEM - Owensboro, KY	584	584	584	584	526	458	458	458	458	349
212	4030	Depreciation Expense	30014	Depreciation-Office furniture	826000	WMLLC New Orleans	1,164	1,156	1,156	1,156	1,156	1,156	1,156	1,090	1,090	984
212	4030	Depreciation Expense	30014	Depreciation-Office furniture	834000	AEM - Louisville, KY	149	149	149	149	149	149	149	149	149	149
212	4030	Depreciation Expense	41124	Billing for Taxes Other and Depr	821000	Woodward Corporate	27,410	27,437	27,703	27,287	27,564	27,348	27,809	27,967	28,612	30,335
212	4861	Rental & Leasing Revenue	31115	Office Rental	880145	Murfreesboro-Rental Division	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
212	4861	Rental & Leasing Revenue	31115	Office Rental	880156	Morristown-Rental Division	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)
212	4861	Rental & Leasing Revenue	31115	Office Rental	880157	Johnson City	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
212	4861	Rental & Leasing Revenue	31115	Office Rental	880191	Hannibal	(3,263)	(3,263)	(3,263)	(3,263)	(3,263)	-	-	-	-	-

Division	Division Description	JAN-13	FEB-13	MAR-13	APR-13	MAY-13	JUN-13
056000	TLIG-LGSI	8,718	9,177	9,274	9,365	9,456	9,465
059000	TLIG	3,920	3,914	3,914	3,914	3,917	4,067
056000	TLIG-LGSI	11	11	11	11	11	11
059000	TLIG	18	18	18	18	18	18
821000	Woodward Corporate	821	799	799	799	782	687
825000	AEM - Owensboro, KY	153	77	77	61	61	61
880000	Rental	8,402	8,402	7,134	7,134	7,134	7,134
821000	Woodward Corporate	169,614	169,318	168,696	168,696	168,544	168,545
824000	WMLLC Franklin	1,537	1,492	1,492	1,492	1,492	1,492
825000	AEM - Owensboro, KY	349	349	349	349	349	349
826000	WMLLC New Orleans	984	984	884	884	884	884
834000	AEM - Louisville, KY	149	149	149	149	149	149
821000	Woodward Corporate	30,362	30,420	30,168	29,674	29,496	29,766
880145	Murfreesboro-Rental Division	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
880156	Morristown-Rental Division	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)
880157	Johnson City	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
880191	Hannibal	-	-	-	-	-	-

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Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	MAR-12	APR-12	MAY-12	JUN-12	JUL-12
232	1210	Nonutility property	10003	Ng - Storage Plant	800000	Storage-Corporate	-	176,262	176,262	176,262	176,262
232	1210	Nonutility property	10228	Nonutility-Plant in Service	800000	Storage-Corporate	185,932	185,932	185,932	185,932	185,932
232	1210	Nonutility property	10228	Nonutility-Plant in Service	800001	Barnsley	5,206,453	5,206,453	5,206,453	5,206,453	5,206,453
232	1210	Nonutility property	10229	Nonutility-Gas Stored Underground-NC	800001	Barnsley	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983
232	1220	Accumulated provision for amortization of nonutility property	00000	Default	800000	Storage-Corporate	(3,093,352)	(3,106,761)	(3,120,170)	(3,143,165)	(3,157,258)

Division	Division Description	AUG-12	SEP-12	OCT-12	NOV-12	DEC-12	JAN-13	FEB-13	MAR-13	APR-13	MAY-13	JUN-13
800000	Storage-Corporate	176,262	176,262	176,262	176,262	176,262	176,262	176,262	176,262	176,262	176,262	176,262
800000	Storage-Corporate	185,932	185,932	185,932	185,932	185,932	185,932	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385
800001	Barnsley	5,206,453	5,206,453	5,206,453	5,206,453	5,206,453	5,206,453	-	-	-	-	-
800001	Barnsley	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983
800000	Storage-Corporate	(3,171,352)	(3,185,825)	(3,200,298)	(3,214,771)	(3,229,244)	(3,243,717)	(3,258,189)	(3,272,662)	(3,287,135)	(3,301,608)	(3,316,081)

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Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	MAR-12	APR-12	MAY-12	JUN-12	JUL-12	AUG-12	SEP-12	OCT-12
232	4030	Depreciation Expense	30003	Depr Exp-Underground Storage	800000	Storage-Corporate	13,316	13,409	13,409	22,995	14,094	14,094	14,473	14,473
232	4030	Depreciation Expense	41124	Billing for Taxes Other and Depr	800000	Storage-Corporate	-	-	-	-	-	-	-	78
232	4081	Taxes other than income taxes, ut	30101	Ad Valorem - Accrual	800001	Barnsley	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
232	4081	Taxes other than income taxes, ut	30105	Corp/State Franchise Tax	800000	Storage-Corporate	25	25	25	25	25	25	25	83
232	4081	Taxes other than income taxes, ut	41124	Billing for Taxes Other and Depr	800000	Storage-Corporate	-	-	-	-	-	-	-	200
232	4950	Other gas revenues	31312	Monthly Demand	800001	Barnsley	(110,042)	(110,060)	(110,045)	(110,045)	(110,045)	(110,045)	(110,045)	(110,045)
232	8140	Storage-Operation supervision an	04201	Software Maintenance	800001	Barnsley	-	-	-	-	-	-	-	541
232	8140	Storage-Operation supervision an	04582	Building Maintenance	800001	Barnsley	57	58	-	-	-	-	-	-
232	8140	Storage-Operation supervision an	05411	Meals and Entertainment	800001	Barnsley	28	-	-	-	-	-	-	-
232	8160	Wells expenses	02005	Non-Inventory Supplies	800001	Barnsley	-	302	-	-	29	-	-	980
232	8160	Wells expenses	04590	Utilities	800001	Barnsley	-	-	154	-	77	77	77	77
232	8160	Wells expenses	05411	Meals and Entertainment	800001	Barnsley	-	-	-	-	-	-	-	-
232	8160	Wells expenses	05413	Transportation	800001	Barnsley	-	-	-	-	-	-	-	-
232	8160	Wells expenses	06111	Contract Labor	800001	Barnsley	-	-	363	-	-	-	-	-
232	8170	Lines expenses	02005	Non-Inventory Supplies	800001	Barnsley	-	-	-	540	1,901	72	-	42
232	8170	Lines expenses	05111	Postage/Delivery Services	800001	Barnsley	-	-	-	-	-	-	138	-
232	8170	Lines expenses	05411	Meals and Entertainment	800001	Barnsley	35	-	-	39	-	-	-	-
232	8170	Lines expenses	05413	Transportation	800001	Barnsley	-	-	-	-	-	-	-	-
232	8170	Lines expenses	06111	Contract Labor	800001	Barnsley	-	-	75	-	-	-	75	3,541
232	8170	Lines expenses	07120	Environmental & Safety	800001	Barnsley	-	-	-	-	-	122	-	-
232	8180	Compressor station expenses	02005	Non-Inventory Supplies	800001	Barnsley	51	1,036	234	197	111	25	167	77
232	8180	Compressor station expenses	03004	Vehicle Expense	800001	Barnsley	-	-	333	-	-	-	-	-
232	8180	Compressor station expenses	04018	Safety	800001	Barnsley	-	-	-	24	-	-	-	-
232	8180	Compressor station expenses	04582	Building Maintenance	800001	Barnsley	166	166	166	166	164	164	186	186
232	8180	Compressor station expenses	05411	Meals and Entertainment	800001	Barnsley	354	90	-	40	-	-	-	-
232	8180	Compressor station expenses	05414	Lodging	800001	Barnsley	-	224	-	-	-	-	-	-
232	8180	Compressor station expenses	05420	Employee Development	800001	Barnsley	-	-	-	-	475	-	-	-
232	8180	Compressor station expenses	06111	Contract Labor	800001	Barnsley	-	-	140	-	-	-	-	333
232	8200	Storage-Measuring and regulating	02005	Non-Inventory Supplies	800001	Barnsley	-	-	-	21	214	213	220	-
232	8200	Storage-Measuring and regulating	05310	Monthly Lines and service	800001	Barnsley	-	56	111	56	56	56	-	56
232	8210	Storage-Purification expenses	02005	Non-Inventory Supplies	800001	Barnsley	65	181	205	194	-	281	7	237
232	8210	Storage-Purification expenses	05111	Postage/Delivery Services	800001	Barnsley	-	-	-	-	-	18	-	-
232	8240	Storage-Other expenses	02005	Non-Inventory Supplies	800001	Barnsley	36	126	159	43	286	104	88	-
232	8240	Storage-Other expenses	03004	Vehicle Expense	800001	Barnsley	-	343	696	-	-	-	-	-
232	8240	Storage-Other expenses	04018	Safety	800001	Barnsley	-	1,156	-	36	-	19	114	-
232	8240	Storage-Other expenses	04582	Building Maintenance	800001	Barnsley	-	-	58	57	57	57	64	64
232	8240	Storage-Other expenses	04590	Utilities	800001	Barnsley	-	-	-	-	423	-	-	-
232	8240	Storage-Other expenses	05419	Misc Employee Expense	800001	Barnsley	-	-	-	-	-	-	-	-
232	8240	Storage-Other expenses	06111	Contract Labor	800001	Barnsley	-	-	-	-	660	-	-	-
232	8240	Storage-Other expenses	07120	Environmental & Safety	800001	Barnsley	202	-	-	-	-	-	-	-
232	8250	Storage well royalties	04581	Building Lease/Rents	800001	Barnsley	889	1,711	181	70	26	120	110	47
232	8410	Other storage expenses-Operation	04581	Building Lease/Rents	800001	Barnsley	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
232	8420	Other storage-Rents	04590	Utilities	800001	Barnsley	745	98	505	415	155	184	301	423
232	8610	Transmission-Maintenance super	05411	Meals and Entertainment	800001	Barnsley	32	-	-	-	-	-	-	-
232	8610	Transmission-Maintenance super	05414	Lodging	800001	Barnsley	169	-	-	-	-	-	-	-
232	8700	Distribution-Operation supervisor	05426	Safety Training	800001	Barnsley	-	-	-	75	-	-	-	-
232	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	800000	Storage-Corporate	1,023	1,023	1,023	1,023	1,023	1,042	2,262	5,325
232	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	800001	Barnsley	-	-	-	1,055	465	365	463	463
232	8740	Mains and Services Expenses	03004	Vehicle Expense	800000	Storage-Corporate	2,874	1,841	2,454	2,455	1,305	2,720	1,600	3,949
232	8740	Mains and Services Expenses	03004	Vehicle Expense	800001	Barnsley	-	-	-	40	313	598	468	560
232	8740	Mains and Services Expenses	04301	Equipment Lease	800000	Storage-Corporate	12	29	15	15	15	15	15	15
232	8740	Mains and Services Expenses	04302	Heavy Equipment	800000	Storage-Corporate	-	75	-	108	-	92	62	1,150
232	9030	Customer accounts-Customer rec	04130	Bank Service Charge	800000	Storage-Corporate	202	153	180	186	178	-	178	366
232	9200	A&G-Administrative & general sal	01000	Non-project Labor	800001	Barnsley	8,409	8,324	8,103	18,212	12,099	10,469	9,360	12,641
232	9200	A&G-Administrative & general sal	01008	Expense Labor Accrual	800001	Barnsley	752	395	1,149	(3,646)	1,210	1,407	(277)	1,743
232	9210	A&G-Office supplies & expense	02005	Non-Inventory Supplies	800001	Barnsley	-	-	-	-	-	-	-	-
232	9210	A&G-Office supplies & expense	03004	Vehicle Expense	800001	Barnsley	9	-	-	-	-	-	-	-
232	9210	A&G-Office supplies & expense	04021	Promo Other, Misc	800001	Barnsley	-	-	1,023	-	-	-	-	-
232	9210	A&G-Office supplies & expense	04212	IT Equipment	800001	Barnsley	-	-	-	-	-	28	-	42
232	9210	A&G-Office supplies & expense	04582	Building Maintenance	800001	Barnsley	88	88	88	88	88	88	88	88
232	9210	A&G-Office supplies & expense	05010	Office Supplies	800001	Barnsley	55	-	157	40	124	-	443	-
232	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	800001	Barnsley	24	12	-	8	-	-	-	-

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Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	MAR-12	APR-12	MAY-12	JUN-12	JUL-12	AUG-12	SEP-12	OCT-12
232	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	800001	Barnsley	-	-	-	-	-	64	-	-
232	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	800001	Barnsley	67	40	-	195	193	142	38	282
232	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	800001	Barnsley	-	-	-	-	-	-	-	-
232	9210	A&G-Office supplies & expense	05413	Transportation	800001	Barnsley	-	-	-	154	471	2,582	-	-
232	9210	A&G-Office supplies & expense	05414	Lodging	800001	Barnsley	-	143	-	48	173	1,348	-	186
232	9210	A&G-Office supplies & expense	05420	Employee Development	800001	Barnsley	-	-	-	-	-	-	-	-
232	9210	A&G-Office supplies & expense	05422	Operator Qualifications Training	800001	Barnsley	-	162	10	-	-	-	-	-
232	9210	A&G-Office supplies & expense	05424	Books & Manuals	800001	Barnsley	19	37	-	-	-	-	-	-
232	9210	A&G-Office supplies & expense	05425	Regulatory Compliance Training	800001	Barnsley	-	10	-	-	-	-	-	-
232	9210	A&G-Office supplies & expense	07443	Uniforms	800001	Barnsley	62	-	22	(18)	125	-	188	207
232	9210	A&G-Office supplies & expense	07590	Misc General Expense	800001	Barnsley	-	(7)	-	93	(1)	-	-	-
232	9220	A&G-Administrative expense trans	41101	Billed from Accounting	800000	Storage-Corporate	-	-	-	-	-	-	-	883
232	9220	A&G-Administrative expense trans	41106	Billed from Govt Affairs	800000	Storage-Corporate	-	-	-	-	-	-	-	147
232	9220	A&G-Administrative expense trans	41107	Billed from HR	800000	Storage-Corporate	-	-	-	-	-	-	-	258
232	9220	A&G-Administrative expense trans	41108	Billed from HR Other	800000	Storage-Corporate	-	-	-	-	-	-	-	1,425
232	9220	A&G-Administrative expense trans	41109	Billed from IT	800000	Storage-Corporate	-	-	-	-	-	-	-	1,841
232	9220	A&G-Administrative expense trans	41112	Billed from Investor Relations	800000	Storage-Corporate	-	-	-	-	-	-	-	52
232	9220	A&G-Administrative expense trans	41113	Billed from Legal	800000	Storage-Corporate	-	-	-	-	-	-	-	264
232	9220	A&G-Administrative expense trans	41114	Billed from Corp Secretary	800000	Storage-Corporate	-	-	-	-	-	-	-	226
232	9220	A&G-Administrative expense trans	41115	Billed from Planning & Budget	800000	Storage-Corporate	-	-	-	-	-	-	-	113
232	9220	A&G-Administrative expense trans	41119	Billed from Treasury	800000	Storage-Corporate	-	-	-	-	-	-	-	181
232	9220	A&G-Administrative expense trans	41120	Billed from Risk Mgmt	800000	Storage-Corporate	-	-	-	-	-	-	-	933
232	9220	A&G-Administrative expense trans	41121	Billed from Management Committee	800000	Storage-Corporate	-	-	-	-	-	-	-	183
232	9220	A&G-Administrative expense trans	41123	Billing for Overhead Capitalized	800000	Storage-Corporate	-	-	-	-	-	-	-	(8,786)
232	9220	A&G-Administrative expense trans	41138	Billed from Regulated Ops Support	800000	Storage-Corporate	-	-	-	-	-	-	-	162
232	9230	A&G-Outside services employed	05425	Regulatory Compliance Training	800001	Barnsley	870	-	-	-	-	-	-	-
232	9230	A&G-Outside services employed	06111	Contract Labor	800001	Barnsley	8,405	8,575	1,443	586	17,898	1,602	17,628	308
232	9230	A&G-Outside services employed	07120	Environmental & Safety	800001	Barnsley	1,866	-	1,535	271	-	295	-	328
232	9240	A&G-Property insurance	04069	Blueflame Property Insurance	800000	Storage-Corporate	619	619	619	619	619	635	635	635
232	9302	Miscellaneous general expenses	06111	Contract Labor	800000	Storage-Corporate	-	-	-	15	-	972	-	-
232	9302	Miscellaneous general expenses	07590	Misc General Expense	800001	Barnsley	-	-	-	-	-	22	-	-

Sub Account	Sub Account Description	Division	Division Description	NOV-12	DEC-12	JAN-13	FEB-13	MAR-13	APR-13	MAY-13	JUN-13
30003	Depr Exp-Underground Storage	800000	Storage-Corporate	14,473	14,473	14,473	14,473	14,473	14,473	14,473	14,473
41124	Billing for Taxes Other and Depr	800000	Storage-Corporate	71	79	79	79	55	35	29	30
30101	Ad Valorem - Accrual	800001	Barnsley	1,000	1,000	1,000	1,000	(646)	1,000	1,000	1,000
30105	Corp/State Franchise Tax	800000	Storage-Corporate	83	83	83	83	83	83	83	83
41124	Billing for Taxes Other and Depr	800000	Storage-Corporate	399	446	255	218	233	227	285	205
31312	Monthly Demand	800001	Barnsley	(110,045)	(110,045)	(110,045)	(103,045)	(108,645)	(108,645)	(108,645)	(108,645)
04201	Software Maintenance	800001	Barnsley	-	-	-	-	-	-	-	-
04582	Building Maintenance	800001	Barnsley	-	-	-	-	-	-	-	-
05411	Meals and Entertainment	800001	Barnsley	-	-	-	-	-	-	-	-
02005	Non-Inventory Supplies	800001	Barnsley	2,409	-	332	719	208	226	341	331
04590	Utilities	800001	Barnsley	77	77	77	154	77	77	-	77
05411	Meals and Entertainment	800001	Barnsley	-	-	-	-	-	-	-	27
05413	Transportation	800001	Barnsley	-	-	-	-	-	-	-	321
06111	Contract Labor	800001	Barnsley	2,450	-	-	1,350	-	-	-	-
02005	Non-Inventory Supplies	800001	Barnsley	-	210	-	-	-	409	21	607
05111	Postage/Delivery Services	800001	Barnsley	-	-	-	-	-	-	-	50
05411	Meals and Entertainment	800001	Barnsley	-	56	-	-	-	-	-	-
05413	Transportation	800001	Barnsley	-	748	-	-	-	-	-	-
06111	Contract Labor	800001	Barnsley	-	10,238	-	2,470	300	-	490	179
07120	Environmental & Safety	800001	Barnsley	-	-	-	-	-	-	-	-
02005	Non-Inventory Supplies	800001	Barnsley	-	30	9	141	685	82	-	9
03004	Vehicle Expense	800001	Barnsley	-	-	-	-	-	-	-	1,225
04018	Safety	800001	Barnsley	-	-	-	-	-	-	-	-
04582	Building Maintenance	800001	Barnsley	193	192	192	191	193	193	192	191
05411	Meals and Entertainment	800001	Barnsley	-	-	-	29	-	-	-	-
05414	Lodging	800001	Barnsley	-	-	-	-	-	-	-	-
05420	Employee Development	800001	Barnsley	-	-	-	-	-	-	-	-
06111	Contract Labor	800001	Barnsley	-	-	-	-	-	-	-	-
02005	Non-Inventory Supplies	800001	Barnsley	226	396	226	-	-	-	-	-
05310	Monthly Lines and service	800001	Barnsley	-	-	255	-	56	56	56	143
02005	Non-Inventory Supplies	800001	Barnsley	-	2,020	-	-	-	-	-	-
05111	Postage/Delivery Services	800001	Barnsley	-	-	-	-	-	-	-	-
02005	Non-Inventory Supplies	800001	Barnsley	-	-	68	-	32	9	84	83
03004	Vehicle Expense	800001	Barnsley	-	-	-	-	-	-	-	-
04018	Safety	800001	Barnsley	-	-	-	-	-	-	1,110	-
04582	Building Maintenance	800001	Barnsley	67	66	66	99	67	67	66	66
04590	Utilities	800001	Barnsley	-	-	-	-	-	-	-	-
05419	Misc Employee Expense	800001	Barnsley	-	-	-	-	-	-	58	-
06111	Contract Labor	800001	Barnsley	-	-	-	-	-	-	-	-
07120	Environmental & Safety	800001	Barnsley	-	-	-	-	-	-	-	-
04581	Building Lease/Rents	800001	Barnsley	44	-	17	41	889	1,411	181	70
04581	Building Lease/Rents	800001	Barnsley	1,500	1,500	1,500	1,500	1,500	1,500	1,500	3,000
04590	Utilities	800001	Barnsley	153	727	2,054	1,291	1,014	1,197	1,021	1,054
05411	Meals and Entertainment	800001	Barnsley	-	-	-	-	-	-	-	-
05414	Lodging	800001	Barnsley	-	-	-	-	-	-	-	-
05426	Safety Training	800001	Barnsley	-	-	-	-	-	-	-	-
03002	Vehicle Lease Payments	800000	Storage-Corporate	1,888	1,701	(1,677)	1,148	1,162	1,207	1,208	1,147
03002	Vehicle Lease Payments	800001	Barnsley	462	462	462	457	460	459	459	458
03004	Vehicle Expense	800000	Storage-Corporate	2,070	1,749	2,927	2,313	1,834	2,096	2,192	490
03004	Vehicle Expense	800001	Barnsley	524	563	439	494	392	635	818	636
04301	Equipment Lease	800000	Storage-Corporate	15	15	15	15	29	15	21	47
04302	Heavy Equipment	800000	Storage-Corporate	-	-	-	-	-	74	-	-
04130	Bank Service Charge	800000	Storage-Corporate	175	-	353	-	261	251	253	229
01000	Non-project Labor	800001	Barnsley	15,834	12,017	11,532	11,677	11,669	10,928	14,213	10,252
01008	Expense Labor Accrual	800001	Barnsley	(4,083)	601	1,705	29	582	908	(1,456)	194
02005	Non-Inventory Supplies	800001	Barnsley	65	7	-	-	-	-	-	-
03004	Vehicle Expense	800001	Barnsley	-	-	-	-	-	-	-	-
04021	Promo Other, Misc	800001	Barnsley	-	-	-	-	-	-	907	-
04212	IT Equipment	800001	Barnsley	-	-	-	-	-	-	-	-
04582	Building Maintenance	800001	Barnsley	88	88	88	88	88	88	88	88
05010	Office Supplies	800001	Barnsley	103	68	55	66	-	74	205	119
05111	Postage/Delivery Services	800001	Barnsley	12	-	18	-	67	41	-	-

Sub Account	Sub Account Description	Division	Division Description	NOV-12	DEC-12	JAN-13	FEB-13	MAR-13	APR-13	MAY-13	JUN-13
05377	Cell phone equipment and accessories	800001	Barnsley	32	-	-	-	-	47	-	-
05411	Meals and Entertainment	800001	Barnsley	27	418	49	279	24	129	197	119
05412	Spousal & Dependent Travel	800001	Barnsley	-	242	-	-	-	-	-	-
05413	Transportation	800001	Barnsley	2,393	162	113	58	115	105	814	590
05414	Lodging	800001	Barnsley	1,148	34	55	41	83	40	806	163
05420	Employee Development	800001	Barnsley	-	-	-	-	-	-	-	175
05422	Operator Qualifications Training	800001	Barnsley	-	-	-	-	-	-	-	-
05424	Books & Manuals	800001	Barnsley	-	-	-	-	-	-	-	-
05425	Regulatory Compliance Training	800001	Barnsley	-	-	-	-	-	-	18	-
07443	Uniforms	800001	Barnsley	-	-	-	-	-	-	-	125
07590	Misc General Expense	800001	Barnsley	-	-	-	-	-	-	-	-
41101	Billed from Accounting	800000	Storage-Corporate	1,006	856	887	755	820	882	869	873
41106	Billed from Govt Affairs	800000	Storage-Corporate	95	170	255	94	139	142	343	111
41107	Billed from HR	800000	Storage-Corporate	278	296	350	272	237	342	324	302
41108	Billed from HR Other	800000	Storage-Corporate	1,478	1,873	998	1,739	(1,499)	2,118	59	454
41109	Billed from IT	800000	Storage-Corporate	1,450	1,618	1,387	1,392	1,528	1,540	1,941	1,538
41112	Billed from Investor Relations	800000	Storage-Corporate	69	80	61	61	54	144	71	57
41113	Billed from Legal	800000	Storage-Corporate	313	296	286	271	203	530	274	320
41114	Billed from Corp Secretary	800000	Storage-Corporate	19	121	533	48	988	166	15	85
41115	Billed from Planning & Budget	800000	Storage-Corporate	122	111	110	100	161	80	117	113
41119	Billed from Treasury	800000	Storage-Corporate	111	150	215	96	73	125	100	177
41120	Billed from Risk Mgmt	800000	Storage-Corporate	1,015	1,011	1,021	1,020	1,017	958	1,016	1,011
41121	Billed from Management Committee	800000	Storage-Corporate	276	159	162	146	157	239	55	96
41123	Billing for Overhead Capitalized	800000	Storage-Corporate	(7,542)	(7,813)	(8,587)	(7,000)	(7,729)	(4,096)	(11,409)	(7,018)
41138	Billed from Regulated Ops Support	800000	Storage-Corporate	178	41	159	128	142	1,059	157	378
05425	Regulatory Compliance Training	800001	Barnsley	-	-	-	-	-	-	-	-
06111	Contract Labor	800001	Barnsley	477	3,905	9,918	-	1,959	-	2	400
07120	Environmental & Safety	800001	Barnsley	277	-	-	-	-	343	-	228
04069	Blueflame Property Insurance	800000	Storage-Corporate	635	635	657	657	642	658	659	658
06111	Contract Labor	800000	Storage-Corporate	22	-	50	-	-	-	-	-
07590	Misc General Expense	800001	Barnsley	-	-	-	-	-	-	-	-

Atmos Energy Corporation
Intercompany Leased Property Mar12 - Jun13
Summary

Date	MAR-12	APR-12	MAY-12	JUN-12	JUL-12	AUG-12	SEP-12	OCT-12	NOV-12	DEC-12	JAN-13	FEB-13	MAR-13	APR-13	MAY-13	JUN-13
212 Property	1,499,324	1,490,922	1,482,521	1,474,119	1,465,717	1,457,316	1,448,914	1,440,512	1,432,111	1,423,709	1,415,308	1,406,906	1,187,757	1,180,623	1,173,489	1,166,355
232 Property	4,832,016	4,994,870	4,981,461	4,958,466	4,944,372	4,930,278	4,915,806	4,901,333	4,886,860	4,872,387	4,857,914	4,843,441	4,828,968	4,814,495	4,800,022	4,785,549
Total	6,331,340	6,485,792	6,463,981	6,432,585	6,410,089	6,387,594	6,364,720	6,341,845	6,318,970	6,296,096	6,273,221	6,250,347	6,016,725	5,995,118	5,973,511	5,951,905

Date	MAR-12	APR-12	MAY-12	JUN-12	JUL-12	AUG-12	SEP-12	OCT-12	NOV-12	DEC-12	JAN-13	FEB-13	MAR-13	APR-13	MAY-13	JUN-13
212 Rent	(47,596)	(47,596)	(47,596)	(47,596)	(47,596)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)
232 Rent	(110,042)	(110,060)	(110,045)	(110,045)	(110,045)	(110,045)	(110,045)	(110,045)	(110,045)	(110,045)	(110,045)	(103,045)	(108,645)	(108,645)	(108,645)	(108,645)
232 Expense	28,110	27,866	22,691	24,372	41,121	23,401	36,158	33,804	24,579	36,237	29,175	24,019	20,454	27,277	18,562	20,652
Net O&M Change	(19,485)	(19,730)	(24,905)	(23,224)	(6,474)	(20,932)	(8,175)	(10,530)	(19,754)	(8,096)	(15,158)	(20,314)	(23,879)	(17,057)	(25,771)	(23,681)
232 Other Taxes	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,083	1,083	1,083	1,083	1,083	(563)	1,083	1,083	1,083
	1,574	699	10	645	1,311	4,094	38	467	3,568	1,659	217	408	223	274	1,892	1,396

Date	MAR-12	APR-12	MAY-12	JUN-12	JUL-12	AUG-12	SEP-12	OCT-12	NOV-12	DEC-12	JAN-13	FEB-13	MAR-13	APR-13	MAY-13	JUN-13
212 Depre. Expense	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	7,134	7,134	7,134	7,134
232 Depre. Expense	13,316	13,409	13,409	22,995	14,094	14,094	14,473	14,473	14,473	14,473	14,473	14,473	14,473	14,473	14,473	14,473
Depre. Exp.	21,717	21,811	21,811	31,396	22,495	22,495	22,874	22,875	22,875	22,875	22,875	22,875	21,607	21,607	21,607	21,607

Atmos Energy Corporation
Intercompany Leased Property Mar12 - Jun13
Transposed

Date	212 Property	232 Property	Total	Date	212 Rent	232 Rent	232 Expense	Net O&M Change	232 Other Taxes	212 Depre. Expense	232 Depre. Expense	Depre. Exp. Increase
MAR-12	1,499,324	4,832,016	6,331,340	MAR-12	(47,596)	(110,042)	28,110	(19,485)	1,025	8,402	13,316	21,717
APR-12	1,490,922	4,994,870	6,485,792	APR-12	(47,596)	(110,060)	27,866	(19,730)	1,025	8,402	13,409	21,811
MAY-12	1,482,521	4,981,461	6,463,981	MAY-12	(47,596)	(110,045)	22,691	(24,905)	1,025	8,402	13,409	21,811
JUN-12	1,474,119	4,958,466	6,432,585	JUN-12	(47,596)	(110,045)	24,372	(23,224)	1,025	8,402	22,995	31,396
JUL-12	1,465,717	4,944,372	6,410,089	JUL-12	(47,596)	(110,045)	41,121	(6,474)	1,025	8,402	14,094	22,495
AUG-12	1,457,316	4,930,278	6,387,594	AUG-12	(44,333)	(110,045)	23,401	(20,932)	1,025	8,402	14,094	22,495
SEP-12	1,448,914	4,915,806	6,364,720	SEP-12	(44,333)	(110,045)	36,158	(8,175)	1,025	8,402	14,473	22,874
OCT-12	1,440,512	4,901,333	6,341,845	OCT-12	(44,333)	(110,045)	33,804	(10,530)	1,083	8,402	14,473	22,875
NOV-12	1,432,111	4,886,860	6,318,970	NOV-12	(44,333)	(110,045)	24,579	(19,754)	1,083	8,402	14,473	22,875
DEC-12	1,423,709	4,872,387	6,296,096	DEC-12	(44,333)	(110,045)	36,237	(8,096)	1,083	8,402	14,473	22,875
JAN-13	1,415,308	4,857,914	6,273,221	JAN-13	(44,333)	(110,045)	29,175	(15,158)	1,083	8,402	14,473	22,875
FEB-13	1,406,906	4,843,441	6,250,347	FEB-13	(44,333)	(103,045)	24,019	(20,314)	1,083	8,402	14,473	22,875
MAR-13	1,187,757	4,828,968	6,016,725	MAR-13	(44,333)	(108,645)	20,454	(23,879)	(563)	7,134	14,473	21,607
APR-13	1,180,623	4,814,495	5,995,118	APR-13	(44,333)	(108,645)	27,277	(17,057)	1,083	7,134	14,473	21,607
MAY-13	1,173,489	4,800,022	5,973,511	MAY-13	(44,333)	(108,645)	18,562	(25,771)	1,083	7,134	14,473	21,607
JUN-13	1,166,355	4,785,549	5,951,905	JUN-13	(44,333)	(108,645)	20,652	(23,681)	1,083	7,134	14,473	21,607
Total				Total	(725,646)	(1,748,132)	438,479	(287,167)	15,276	129,355	236,045	365,400

Atmos Energy Corporation
Atmos Energy Mid States Div
Development of Allocation Factors
For Fiscal Year 2015

Div #	Division Name	Sept ' 14 Direct Property Plant & Equipment	YE Sept '14 Total O &M w/o 922
09	KENTUCKY	424,189,446	14,546,900
93	TENNESSEE	439,125,617	10,204,309
96	VIRGINIA	77,963,001	4,557,634
	Total	941,278,064	29,308,843.07
91	Division General Office	5,054,276	8,695,362
93	Nonutility plant not included in Mid-States tab	544,442	-
	Reconciled Total	946,876,781	38,004,205

Atmos Energy Corporation
FY14 Allocation Factor Support - Number of Customers
Tennessee Rate Case 2014

	Total Customers	
WTX	299,553	
COKS	243,084	
Louisiana	346,953	
MDST	332,626	
MISS	250,173	
MIDTX	1,588,126	
PIPELINE	347	
AEM	1,064	
TLGP	15	
Total	3,061,941	Agrees to FY15 Allocation Study

Atmos Energy-Louisiana
Fiscal Year 2014
Customer Count Sales & Transport

	Trans La Division - 007DIV	AE Louisiana - LGS Division - 077DIV	Total for Co 020
Oct-13	74,619	273,056	347,675
Nov-13	74,261	270,412	344,673
Dec-13	74,784	271,674	346,458
Jan-14	75,580	273,592	349,172
Feb-14	75,010	273,517	348,527
Mar-14	75,365	274,386	349,751
Apr-14	74,889	272,197	347,086
May-14	75,067	273,170	348,237
Jun-14	74,658	272,203	346,861
Jul-14	74,265	271,861	346,126
Aug-14	73,988	270,501	344,489
Sep-14	73,827	270,556	344,383
Avg 12 months	74,693	272,260	346,953

Atmos Energy-West Texas
Fiscal Year 2014
Customer Count Sales & Transport

	Fritch & Sanford City Plant Division - 004DIV	West Texas Rural Irrigation Division - 008DIV	Amarillo City Plant Division - 003DIV	Amarillo Rural Division - 013DIV	Dalhart City Plant Division - 006DIV	Dalhart Rural Irrigation Division - 018DIV	Lubbock City Plant Division - 016DIV	West Texas Lubbock Environs Division - 020DIV	West Texas City Plant Division - 005DIV	West Texas Rural Division - 021DIV	Non-Regulated Industrial - 014DIV	Regulated Industrial - 015DIV	West Texas Div- Triangle Pipeline - 019DIV	Total Co 030
Oct-13	1,459	147	68,762	2579	2839	217	68,039	4,945	135,715	13,787	61	36	9	298,595
Nov-13	1,433	147	68,704	2583	2802	212	68,181	4,957	135,577	13,823	76	35	9	298,539
Dec-13	1,408	142	69,281	2592	2731	211	69,054	5,022	136,626	13,874	70	33	9	301,053
Jan-14	1,408	147	69,375	2606	2709	213	68,948	5,041	136,646	13,943	80	33	9	301,158
Feb-14	1,395	135	69,657	2613	2687	209	69,029	5,029	137,142	13,966	75	33	9	301,979
Mar-14	1,384	121	69,078	2616	2646	207	69,080	5,055	135,982	13,918	75	33	9	300,204
Apr-14	1,364	137	69,524	2643	2617	206	69,101	5,056	137,273	14,040	80	34	9	302,084
May-14	1,346	127	69,417	2614	2583	201	68,902	5,053	136,141	14,028	83	34	9	300,538
Jun-14	1,331	112	68,883	2594	2549	204	68,422	5,034	135,735	13,897	70	34	9	298,874
Jul-14	1,316	111	68,667	2608	2493	200	68,343	5,008	135,299	13,753	69	35	9	297,911
Aug-14	1,297	116	68,338	2601	2471	195	68,150	4,951	134,698	13,735	54	35	9	296,650
Sep-14	1,292	120	68,581	2587	2432	194	67,968	4,962	135,018	13,799	51	35	9	297,048
Avg 12 months	1,369	130	69,022	2,603	2,630	206	68,601	5,009	135,988	13,880	70	34	9	299,553

**Atmos Energy-KY/Mid-States
Fiscal Year 2014
Customer Count Sales & Transport**

	Kentucky Division - 009DIV	Tennessee Division - 093DIV	Virginia Division - 096DIV	Total for Co 050
Oct-13	173,761	132,703	22,518	328,982
Nov-13	174,528	133,853	22,613	330,994
Dec-13	176,451	135,037	22,594	334,082
Jan-14	177,753	136,248	23,124	337,125
Feb-14	178,092	136,297	23,170	337,559
Mar-14	177,912	136,553	22,929	337,394
Apr-14	177,028	136,150	22,971	336,149
May-14	177,082	136,658	23,058	336,798
Jun-14	174,490	135,034	22,503	332,027
Jul-14	172,840	134,317	22,699	329,856
Aug-14	169,836	133,422	22,299	325,557
Sep-14	169,727	133,080	22,185	324,992
Avg 12 months	174,958	134,946	22,722	332,626

**Atmos Energy-Colorado-Kansas
Fiscal Year 2014
Customer Count Sales & Transport**

	Northeast Colorado Division - 033DIV	Northwest & Central Colorado Division - 034DIV	Southeast Colorado Division - 035DIV	Southwest Colorado Division - 036DIV	KS Division - 081DIV	Total Co 060
Oct-13	49,112	25,220	20,940	16,797	129,890	241,959
Nov-13	49,081	25,067	20,943	16,834	129,988	241,913
Dec-13	49,014	25,039	20,967	16,810	130,465	242,295
Jan-14	49,281	25,101	21,007	16,831	130,824	243,044
Feb-14	49,322	25,223	21,015	16,854	130,809	243,223
Mar-14	49,415	25,199	20,964	16,954	131,166	243,698
Apr-14	49,740	25,196	21,090	17,053	130,800	243,879
May-14	49,893	25,330	20,962	17,087	131,109	244,381
Jun-14	50,037	25,222	20,951	17,017	129,529	242,756
Jul-14	50,030	25,151	20,922	17,007	131,563	244,673
Aug-14	49,720	25,073	20,846	17,054	129,610	242,303
Sep-14	50,140	25,144	20,875	16,992	129,730	242,881
Avg 12 months	49,565	25,164	20,957	16,941	130,457	243,084

Atmos Energy-Mississippi
Fiscal Year 2014
Customer Count Sales & Transport

Mississippi
Division - 170DIV

Oct-13	259,662
Nov-13	257,859
Dec-13	260,304
Jan-14	263,054
Feb-14	261,884
Mar-14	261,430
Apr-14	261,339
May-14	260,099
Jun-14	230,273
Jul-14	231,161
Aug-14	227,157
Sep-14	227,858
Avg 12 months	250,173

Atmos Energy-Mid-Tex
Fiscal Year 2014
Customer Count Sales & Transport

<u>Total Co 080</u>	
Oct-13	1,593,326
Nov-13	1,575,515
Dec-13	1,587,806
Jan-14	1,599,332
Feb-14	1,590,996
Mar-14	1,600,028
Apr-14	1,590,382
May-14	1,596,826
Jun-14	1,573,599
Jul-14	1,597,587
Aug-14	1,571,133
Sep-14	1,580,981
Avg 12 months	1,588,126

Customer Count
Company 180 Atmos Pipeline - Texas

Acctg Mo	Prod Mo	Count
Oct-13	Sep-13	341
Nov-13	Oct-13	352
Dec-13	Nov-13	346
Jan-14	Dec-13	353
Feb-14	Jan-14	350
Mar-14	Feb-14	369
Apr-14	Mar-14	367
May-14	Apr-14	338
Jun-14	May-14	343
Jul-14	Jun-14	337
Aug-14	Jul-14	334
Sep-14	Aug-14	331
	Avg 12 MO	347

Atmos Energy Corporation

FY14 Allocation Factor Support - Number of Customers

Tennessee Rate Case 2014

	Total customers	
WTX	298,733	
COKS	242,343	
Louisiana	344,296	
MDST	330,213	
MISS	250,745	
MIDTX	1,578,673	
PIPELINE	346	
AEM	1,072	
TLGP	6	
Total	3,046,427	Agrees to FY14 Allocation Study

Atmos Energy Corp.
Customers per FinRep and TBS
FY2013

Gas Sales

	Div 007	Div 077	Total AEL
Oct-12	72,234	270,130	342,364
Nov-12	73,619	270,071	343,690
Dec-12	73,292	270,699	343,991
Jan-13	73,732	272,008	345,740
Feb-13	73,677	269,624	343,301
Mar-13	73,647	271,900	345,547
Apr-13	73,410	274,917	348,327
May-13	72,844	269,526	342,370
Jun-13	73,085	269,961	343,046
Jul-13	73,346	269,977	343,323
Aug-13	74,410	269,711	344,121
Sep-13	74,747	270,986	345,733
Avg 12 mo.	73,504	270,793	344,296

Atmos Energy Corp.
Customers per FinRep and TBS
FY2013

Gas Sales																Total WTX	
	Amarillo	Amarillo City	Fritch&Sanford Div 04	W Texas Div 05	Dalhart Div 06	FAIN 10 Div 11	Lubbock Dist Div Div 16	Amarillo Rural Div 13	Dalhart Rural Div 18	Div 19	W Texas		W TX Rural Irr Div 08	Non-Utility			Utility
	Trans Div 01	Plant Div 03									Rural Div 21	W Texas Div 20		LVS Div Div 14	LVS Div Div 15		
Oct-12	-	68,028	1,568	134,508	3,165	-	67,732	2,475	229	-	4,878	13,690	130	59	32	296,494	
Nov-12	-	68,220	1,571	134,796	3,187	-	68,020	2,494	231	-	4,910	13,757	130	69	32	297,417	
Dec-12	-	68,418	1,574	135,114	3,185	-	68,466	2,515	230	-	4,936	13,771	122	67	33	298,431	
Jan-13	-	68,457	1,579	135,899	3,195	-	68,759	2,516	231	-	4,953	13,849	137	65	34	299,674	
Feb-13	-	68,642	1,573	135,554	3,217	-	68,805	2,535	229	-	4,972	13,832	127	64	34	299,584	
Mar-13	-	68,408	1,543	135,858	3,226	-	68,910	2,541	228	-	4,982	13,869	135	63	34	299,797	
Apr-13	-	68,907	1,605	136,066	3,185	-	68,764	2,522	230	-	4,961	13,899	149	63	34	300,385	
May-13	-	67,921	1,551	135,244	3,164	-	68,385	2,513	226	-	4,914	13,782	149	62	35	297,946	
Jun-13	-	68,297	1,529	135,001	3,083	-	68,344	2,531	229	-	4,943	13,750	147	61	35	297,950	
Jul-13	-	68,599	1,507	136,187	3,034	-	68,192	2,545	223	-	4,937	13,687	147	61	35	299,154	
Aug-13	-	68,328	1,493	135,745	2,972	-	68,660	2,569	221	-	4,970	13,816	158	51	35	299,018	
Sep-13	-	69,115	1,458	135,414	2,912	-	68,027	2,564	218	-	4,935	13,766	157	54	37	298,657	
Avg 12 mo.	-	68,445	1,546	135,449	3,127	-	68,422	2,527	227	-	4,941	13,789	141	62	34	298,709	

Transport																	Total WTX
	Amarillo	Amarillo City															
	Trans Div 01	Plant Div 03	Fritch&Sanford Div 04	W Texas Div 05	Dalhart Div 06	FAIN 10 Div 11	Dist Div Div 16	Rural Div 13	Rural Div 18	Div 19	Div 20	Rural Div 21	W TX Rural Irr Div 08	LVS Div Div 14	LVS Div Div 15		
Oct-12	1	2	-	2	-	-	4			10		5	-	-	-	24	
Nov-12	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23	
Dec-12	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23	
Jan-13	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23	
Feb-13	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23	
Mar-13	1	2	-	2	-	-	5	-	-	10	-	4	-	-	-	24	
Apr-13	1	2	-	2	-	-	5	-	-	10	-	4	-	-	-	24	
May-13	1	2	-	2	-	-	6	-	-	10	-	4	-	-	-	25	
Jun-13	1	2	-	2	-	-	6	-	-	10	-	4	-	-	-	25	
Jul-13	1	2	-	2	-	-	6	-	-	10	-	4	-	-	-	25	
Aug-13	2	2	-	2	-	-	6	-	-	10	-	4	-	-	-	26	
Sep-13	2	2	-	2	-	-	6	-	-	10	-	4	-	-	-	26	
Avg 12 mo.	1	2	-	2	-	-	5	-	-	10	-	4	-	-	-	24	

											Lubbock	Amarillo	Dalhart	W Texas		W Texas	Non-Utility		Utility	
Total	Amarillo	Amarillo City																		
	Trans Div 01	Plant Div 03	Fritch&Sanford Div 04	W Texas Div 05	Dalhart Div 06	FAIN 10 Div 11	Dist Div Div 16	Rural Div 13	Rural Div 18	Div 19	Div 20	Rural Div 21	W TX Rural Irr Div 08	LVS Div Div 14	LVS Div Div 15					Total WTX
Avg 12 mo	1	68,447	1,546	135,451	3,127	-	68,427	2,527	227	10	4,941	13,793	141	62	34					298,733

Atmos Energy Corp.
Customers per FinRep and TBS
FY2013

Gas Sales	Kentucky	Tennessee	Virginia div	Total	Total
	Div 009	div 93	96	AE Mid-St	KY/MdSt
Oct-12	170,659	129,938	22,116	152,054	322,713
Nov-12	171,107	131,764	22,464	154,228	325,335
Dec-12	175,869	132,867	22,741	155,608	331,477
Jan-13	176,162	133,465	22,885	156,350	332,512
Feb-13	176,304	134,027	22,862	156,889	333,193
Mar-13	175,714	133,798	22,870	156,668	332,382
Apr-13	176,401	134,536	22,916	157,452	333,853
May-13	174,923	132,861	22,675	155,536	330,459
Jun-13	174,279	132,861	22,354	155,215	329,494
Jul-13	174,374	132,606	22,711	155,317	329,691
Aug-13	174,139	132,207	22,567	154,774	328,913
Sep-13	173,399	132,352	22,366	154,718	328,117
Avg 12 mo.	174,444	132,774	22,627	155,401	329,845

Transport	Kentucky	Tennessee	Virginia div	Total	Total
	Div 009	div 93	96	AE Mid-St	KY/MdSt
Oct-12	207	103	51	154	361
Nov-12	207	103	52	155	362
Dec-12	207	102	54	156	363
Jan-13	205	106	53	159	364
Feb-13	205	107	54	161	366
Mar-13	206	109	54	163	369
Apr-13	206	110	54	164	370
May-13	205	111	54	165	370
Jun-13	206	110	55	165	371
Jul-13	207	111	55	166	373
Aug-13	206	111	55	166	372
Sep-13	206	111	55	166	372
Avg 12 mo.	206	108	54	162	368

Total	Kentucky	Tennessee	Virginia div	Total	Total
	Div 009	div 93	96	AE Mid-St	KY/MdSt
Avg 12 mo	174,650	132,881	22,681	155,562	330,213

* Georgia was sold to Liberty effective April 1, 2013.

Atmos Energy Corp.
Customers per FinRep and TBS
FY2013

	NE CO	NW CO	SE CO	SW CO	Total	Kansas Div 81	Total	Total
Gas Sales	Div 033	Div 034	Div 035	Div 036	Colorado	Div 81*	Kansas	Co/KS
Oct-12	48,906	24,886	21,051	16,571	111,414	128,419	128,419	239,833
Nov-12	49,022	24,908	21,160	16,670	111,760	129,048	129,048	240,808
Dec-12	49,128	25,039	21,134	16,680	111,981	129,494	129,494	241,475
Jan-13	49,310	25,079	21,187	16,753	112,329	129,741	129,741	242,070
Feb-13	49,384	25,071	21,218	16,723	112,396	129,491	129,491	241,887
Mar-13	49,219	24,934	21,134	16,684	111,971	130,286	130,286	242,257
Apr-13	49,393	25,310	21,224	16,817	112,744	130,756	130,756	243,500
May-13	49,282	26,120	20,928	16,847	113,177	129,981	129,981	243,158
Jun-13	49,693	25,028	20,885	16,886	112,492	129,746	129,746	242,238
Jul-13	49,470	25,047	20,908	16,821	112,246	130,152	130,152	242,398
Aug-13	49,474	25,121	20,953	16,973	112,521	131,813	131,813	244,334
Sep-13	49,518	24,949	20,812	16,734	112,013	129,070	129,070	241,083
Avg 12 mo.	49,317	25,124	21,050	16,763	112,254	129,833	129,833	242,087

	NE CO	NW CO	SE CO	SW CO	Total	Kansas Div 81	Total	Total
Transport	Div 033	Div 034	Div 035	Div 036	Colorado	Div 81	Kansas	Co/KS
Oct-12	26	2	68	2	98	159	159	257
Nov-12	27	2	68	2	99	159	159	258
Dec-12	27	2	68	2	99	160	160	259
Jan-13	27	2	68	2	99	160	160	259
Feb-13	27	2	68	2	99	160	160	259
Mar-13	27	2	67	2	98	158	158	256
Apr-13	28	2	67	2	99	156	156	255
May-13	29	2	67	2	100	153	153	253
Jun-13	29	2	67	2	100	153	153	253
Jul-13	29	2	67	2	100	156	156	256
Aug-13	30	2	67	2	101	156	156	257
Sep-13	30	2	67	2	101	157	157	258
Avg 12 mo.	28	2	67	2	99	157	157	257

	NE CO	NW CO	SE CO	SW CO	Total	Kansas Div 81	Total	Total
Total	Div 033	Div 034	Div 035	Div 036	Colorado	Div 81	Kansas	Co/KS
Avg 12 mo	49,345	25,126	21,117	16,765	112,353	129,990	129,990	242,343

* Division 81 & 86 combined in FY2013.

Atmos Energy Corp.
Customers per FinRep and TBS
FY2013

Gas Sales	Total MISS	
	Oct-12	255,122
	Nov-12	257,436
	Dec-12	258,848
	Jan-13	260,758
	Feb-13	260,495
	Mar-13	255,918
	Apr-13	265,386
	May-13	260,322
	Jun-13	233,239
	Jul-13	235,355
	Aug-13	234,149
	Sep-13	231,403
Avg 12 mo.		250,703

Transport	Total MISS	
	Oct-12	42
	Nov-12	42
	Dec-12	42
	Jan-13	42
	Feb-13	42
	Mar-13	42
	Apr-13	42
	May-13	42
	Jun-13	42
	Jul-13	43
	Aug-13	43
	Sep-13	44
Avg 12 mo.		42

Total	Total MISS	
Avg 12 mo.		250,745

Atmos Mid-Tex Division
Customers per FinRep and TBS
FY2013

	Residential	Commercial	Public Authority	Industrial		Total	Atmos PipeLine
				Sales	Transport	Div # 080	Div # 180
Oct-12	1,447,196	121,389	-	132	818	1,569,535	352
Nov-12	1,449,575	121,239	-	134	822	1,571,770	353
Dec-12	1,452,060	122,454	-	133	822	1,575,469	336
Jan-13	1,457,294	124,650	-	132	819	1,582,895	343
Feb-13	1,455,248	121,937	-	128	823	1,578,136	344
Mar-13	1,461,098	123,054	-	128	823	1,585,103	340
Apr-13	1,464,855	125,012	-	128	819	1,590,814	348
May-13	1,455,453	122,150	-	132	818	1,578,553	347
Jun-13	1,452,218	119,977	-	130	818	1,573,143	347
Jul-13	1,459,355	123,447	-	130	816	1,583,748	351
Aug-13	1,458,319	120,983	-	131	811	1,580,244	352
Sep-13	1,452,261	121,456	-	132	811	1,574,660	344
Avg 12 m	1,455,411	122,312	-	131	818	1,578,673	346

Atmos Energy Corporation
Allocation Factor Support - Number of Customers
Tennessee Rate Case 2014

	Total customers	Mo/Ia/Ia	Sub total	GA	KY/Mid-States Total
WTX	297,023				
COKS	244,338	4010	240,328		
Louisiana	343,777				
MDST	464,429	78,373	386,056	59,452	326,604
MISS	248,848				
MIDTX	1,570,999				
PIPELINE	350				
AEM	1,118				
TLGP	7				
	3,170,889				
Total customers related to Liberty (Mo/Ia/Ia & GA)	141,835				
New customer count without Liberty (Mo/Ia/Ia & GA)	<u><u>3,029,054</u></u>	Agrees to FY13 Allocation Study			

Atmos Energy Corp.
Customers per Financial Statements & Stats Report and Transportation Report
FY2012

Gas Sales	Amarillo Trans Div 01	Amarillo City Plant Div 03	Fritch&Sanford Div 04	W Texas Div 05	Dalhart Div 06	FAIN 10 Div 11	Lubbock Dist Div Div 16	Amarillo Rural Div 13	Dalhart Rural Div 18	Div 19	W Texas Div 20	W Texas Rural Div 21	W TX Rural Irr Div 08	Non-Utility LVS Div Div 14	Utility LVS Div Div 15	Total WTX
Oct-11	-	67,624	1,577	132,733	3,112	-	67,277	2,439	221	-	4,824	13,577	137	55	32	293,608
Nov-11	-	67,957	1,585	133,928	3,145	-	67,775	2,453	229	-	4,855	13,714	137	55	32	295,865
Dec-11	-	68,007	1,594	134,461	3,162	-	68,306	2,463	227	-	4,916	13,845	139	67	33	297,220
Jan-12	-	68,408	1,605	135,488	3,198	-	68,566	2,472	231	-	4,978	13,767	138	67	34	298,952
Feb-12	-	69,032	1,606	135,540	3,202	-	68,943	2,481	230	-	4,969	13,869	148	62	34	300,116
Mar-12	-	69,239	1,593	135,402	3,197	-	68,711	2,516	231	-	4,978	13,868	138	61	34	299,968
Apr-12	-	68,613	1,580	135,007	3,194	-	68,389	2,481	233	-	4,942	13,814	136	67	34	298,490
May-12	-	68,217	1,565	134,592	3,178	-	68,445	2,480	233	-	4,903	13,749	144	56	35	297,597
Jun-12	-	68,058	1,566	134,409	3,165	-	68,207	2,459	228	-	4,865	13,695	137	52	35	296,876
Jul-12	-	67,841	1,558	133,696	3,170	-	67,916	2,446	228	-	4,865	13,713	137	50	35	295,655
Aug-12	-	67,833	1,563	134,160	3,155	-	67,922	2,446	229	-	4,862	13,625	134	51	35	296,015
Sep-12	-	67,756	1,557	133,759	3,143	-	66,060	2,455	231	-	4,849	13,602	137	53	37	293,639
Avg 12 mo.	-	68,215	1,579	134,431	3,168	-	68,043	2,466	229	-	4,901	13,737	139	58	34	297,000

Transport	Amarillo Trans Div 01	Amarillo City Plant Div 03	Fritch&Sanford Div 04	W Texas Div 05	Dalhart Div 06	FAIN 10 Div 11	Lubbock Dist Div Div 16	Amarillo Rural Div 13	Dalhart Rural Div 18	Div 19	W Texas Div 20	W Texas Rural Div 21	W TX Rural Irr Div 08	Non-Utility LVS Div Div 14	Utility LVS Div Div 15	Total WTX
Oct-11	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23
Nov-11	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23
Dec-11	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23
Jan-12	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23
Feb-12	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23
Mar-12	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23
Apr-12	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23
May-12	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23
Jun-12	1	2	-	2	-	-	4	-	-	9	-	4	-	-	-	22
Jul-12	1	2	-	2	-	-	4	-	-	9	-	4	-	-	-	22
Aug-12	1	2	-	2	-	-	4	-	-	9	-	4	-	-	-	22
Sep-12	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23
Avg 12 mo.	1	2	-	2	-	-	4	-	-	10	-	4	-	-	-	23

Total	Amarillo Trans Div 01	Amarillo City Plant Div 03	Fritch&Sanford Div 04	W Texas Div 05	Dalhart Div 06	FAIN 10 Div 11	Lubbock Dist Div Div 16	Amarillo Rural Div 13	Dalhart Rural Div 18	Div 19	W Texas Div 20	W Texas Rural Div 21	W TX Rural Irr Div 08	Non-Utility LVS Div Div 14	Utility LVS Div Div 15	Total WTX
Avg 12 mo	1	68,217	1,579	134,433	3,168	-	68,047	2,466	229	10	4,901	13,741	139	58	34	297,023

Customers per Financial Statements & Stats Report and Trans
FY2012

Gas Sales		Div 007	Div 077	Total AEL
Oct-11		72,884	268,204	341,088
Nov-11		73,255	269,106	342,361
Dec-11		73,534	270,409	343,943
Jan-12		73,820	272,149	345,969
Feb-12		73,778	271,805	345,583
Mar-12		74,246	272,486	346,732
Apr-12		73,810	272,346	346,156
May-12		73,422	270,822	344,244
Jun-12		73,021	270,033	343,054
Jul-12		72,932	269,327	342,259
Aug-12		72,730	269,550	342,280
Sep-12		72,717	268,934	341,651
Avg 12 mo.		73,346	270,431	343,777

Atmos Energy Corp.
Customers per Financial Statements & Stats Report
FY2012

Gas Sales	Total MISS
Oct-11	254,580
Nov-11	256,085
Dec-11	258,996
Jan-12	262,528
Feb-12	261,695
Mar-12	261,874
Apr-12	258,771
May-12	258,344
Jun-12	228,773
Jul-12	226,845
Aug-12	228,256
Sep-12	228,973
Avg 12 mo.	248,810

Transport	Total MISS
Oct-11	36
Nov-11	36
Dec-11	37
Jan-12	37
Feb-12	38
Mar-12	38
Apr-12	39
May-12	40
Jun-12	40
Jul-12	40
Aug-12	40
Sep-12	40
Avg 12 mo.	38

Total	Total MISS
Avg 12 mo.	248,848

Atmos Mid-Tex Division
Customers per Financial Statements & Stats Report
FY2012

	Residential	Commercial	Public Authority	Industrial Sales	Transport	Total Div # 080	Atmos PipeLine Div # 180
Oct-11	1,437,382.00	121,242.00	-	135.00	801.00	1,559,560.00	359
Nov-11	1,438,415.00	120,670.00	-	134.00	802.00	1,560,021.00	346
Dec-11	1,435,055.00	120,080.00	-	134.00	805.00	1,556,074.00	354
Jan-12	1,460,584.00	126,132.00	-	132.00	805.00	1,587,653.00	347
Feb-12	1,454,028.00	124,253.00	-	135.00	806.00	1,579,222.00	350
Mar-12	1,454,035.00	123,331.00	-	135.00	810.00	1,578,311.00	355
Apr-12	1,450,820.00	119,959.00	-	134.00	809.00	1,571,722.00	347
May-12	1,453,341.00	127,195.00	-	132.00	811.00	1,581,479.00	360
Jun-12	1,448,822.00	122,374.00	-	133.00	813.00	1,572,142.00	348
Jul-12	1,443,471.00	120,726.00	-	133.00	814.00	1,565,144.00	347
Aug-12	1,450,509.00	122,693.00	-	132.00	819.00	1,574,153.00	349
Sep-12	1,444,088.00	121,465.00	-	132.00	816.00	1,566,501.00	341
Avg 12 mo.	1,447,546	122,510	-	133	809	1,570,999	350

Atmos Energy Corp.
Customers per Financial Statements & Stats Report
FY2012

	Kentucky	Illinois div 92	Tennessee div 93	Georgia div 95	Virginia div 96	Missouri div 97	Iowa div 98	Kirksville div 70	Co 060 Butler div 71	SE MO div 72	Total	Total
	Div 009										AE Mid-St	KY/MdSt
Gas Sales												
Oct-11	170,851	22,197	128,739	58,721	22,057	18,451	4,232	-		32,107	286,504	457,355
Nov-11	172,215	22,431	130,419	59,181	22,361	18,802	4,268	-		32,482	289,944	462,159
Dec-11	174,325	22,715	131,730	59,640	22,602	19,127	4,315	-		32,997	293,126	467,451
Jan-12	176,029	22,888	132,291	60,416	22,805	19,133	4,328	-		33,261	295,122	471,151
Feb-12	176,190	22,910	132,523	60,528	22,732	19,235	4,336	-		33,198	295,462	471,652
Mar-12	176,270	22,898	133,024	60,441	22,847	19,348	4,345	-		33,071	295,974	472,244
Apr-12	174,330	22,595	131,781	59,702	22,691	18,994	4,309	-		33,061	293,133	467,463
May-12	174,308	22,466	131,032	59,667	22,613	18,900	4,277	-		32,746	291,701	466,009
Jun-12	171,739	22,225	130,023	59,309	22,362	18,440	4,260	-		32,356	288,975	460,714
Jul-12	170,639	22,080	129,423	58,805	22,365	18,256	4,210	-		32,162	287,301	457,940
Aug-12	170,170	22,051	129,309	58,577	22,082	18,343	4,224	-		32,236	286,822	456,992
Sep-12	169,348	22,016	128,938	58,210	21,981	18,272	4,201	-		32,103	285,721	455,069
Avg 12 mo.	173,035	22,456	130,769	59,433	22,458	18,775	4,275	-	-	32,648	290,815	463,850

	Kentucky	Illinois div 92	Tennessee div 93	Georgia div 95	Virginia div 96	Missouri div 97	Iowa div 98	Kirksville div 70	Co 060 Butler div 71	SE MO div 72	Total	Total
	Div 009										AE Mid-St	KY/MdSt
Transport												
Oct-11	201	7	100	17	30	53	18	-		165	390	591
Nov-11	200	7	100	17	32	53	18	-		141	368	568
Dec-11	199	7	100	17	33	53	18	-		138	366	565
Jan-12	199	7	100	19	34	53	18	-		139	370	569
Feb-12	198	7	100	19	35	53	18	-		138	370	568
Mar-12	199	7	102	19	41	53	18	-		138	378	577
Apr-12	199	7	103	19	41	53	18	-		138	379	578
May-12	199	7	103	19	42	53	18	-		138	380	579
Jun-12	202	7	104	19	43	53	18	-		137	381	583
Jul-12	202	7	104	19	47	53	18	-		138	386	588
Aug-12	204	7	105	19	47	54	18	-		138	388	592
Sep-12	204	7	104	19	49	54	18	-		137	388	592
Avg 12 mo.	201	7	102	19	40	53	18	-		140	379	579

	Kentucky	Illinois div 92	Tennessee div 93	Georgia div 95	Virginia div 96	Missouri div 97	Iowa div 98	Kirksville div 70	Co 060 Butler div 71	SE MO div 72	Total	Total
	Div 009										AE Mid-St	KY/MdSt
Total												
Avg 12 mo	173,235	22,463	130,871	59,452	22,498	18,828	4,293	-		32,789	291,194	464,429

Atmos Energy Corp.
Customers per Financial Statements & Stats Report
FY2012

Gas Sales	NE CO Div 033	NW CO Div 034	SE CO Div 035	SW CO Div 036	Total Colorado	SW KS Div 086	Kansas Div 81 Div 81	Total Kansas	Missouri Div 29	Butler Div 71	Total Co/KS
Oct-11	48,283	24,721	20,820	16,464	110,288	4,841	122,475	127,316	425	3,476	241,505
Nov-11	48,414	24,766	20,866	16,582	110,628	4,867	122,839	127,706	438	3,552	242,324
Dec-11	48,836	25,062	20,987	16,645	111,530	4,912	123,782	128,694	438	4,018	244,680
Jan-12	48,041	25,007	20,992	16,585	110,625	4,888	123,963	128,851	441	3,620	243,537
Feb-12	49,754	25,023	20,985	16,628	112,390	4,917	124,312	129,229	442	3,631	245,692
Mar-12	49,038	25,139	21,017	16,652	111,846	4,936	124,576	129,512	444	3,626	245,428
Apr-12	48,914	25,079	20,994	16,711	111,698	4,925	124,095	129,020	432	3,586	244,736
May-12	49,138	25,140	20,917	16,665	111,860	4,889	123,946	128,835	429	3,574	244,698
Jun-12	48,790	24,973	20,845	16,626	111,234	4,920	123,197	128,117	422	3,495	243,268
Jul-12	48,650	24,717	20,780	16,666	110,813	4,897	123,088	127,985	427	3,490	242,715
Aug-12	48,732	24,816	20,785	16,694	111,027	4,911	123,014	127,925	415	3,456	242,823
Sep-12	48,703	24,742	20,749	16,562	110,756	4,889	122,653	127,542	413	3,426	242,137
Avg 12 mo.	48,774	24,932	20,895	16,623	111,225	4,899	123,495	128,394	431	3,579	243,629

Transport	NE CO Div 033	NW CO Div 034	SE CO Div 035	SW CO Div 036	Total Colorado	SW KS Div 086	Kansas Div 81 Div 81	Total Kansas	Missouri Div 29	Butler Div 71	Total Co/KS
Oct-11	73	3	254	2	332	7	367	374	-	-	706
Nov-11	73	3	254	2	332	7	366	373	-	-	705
Dec-11	73	3	254	2	332	7	372	379	-	-	711
Jan-12	73	5	255	2	335	7	368	375	-	-	710
Feb-12	75	1	254	2	332	7	368	375	-	-	707
Mar-12	75	3	254	2	334	7	366	373	-	-	707
Apr-12	75	3	256	2	336	7	369	376	-	-	712
May-12	75	2	256	2	335	7	364	371	-	-	706
Jun-12	75	2	260	2	339	7	365	372	-	-	711
Jul-12	75	2	260	2	339	7	366	373	-	-	712
Aug-12	76	2	261	2	341	7	366	373	-	-	714
Sep-12	76	2	259	2	339	7	365	372	-	-	711
Avg 12 mo.	75	3	256	2	336	7	367	374	-	-	709

Total	NE CO Div 033	NW CO Div 034	SE CO Div 035	SW CO Div 036	Total Colorado	SW KS Div 086	Kansas Div 81 Div 81	Total Kansas	Missouri Div 29	Butler Div 71	Total Co/KS
Avg 12 mo	48,849	24,935	21,151	16,625	111,560	4,906	123,862	128,768	431	3,579	244,338

Atmos Energy Corporation
FY15 Allocation Factor Support - Gross Direct PP&E
Tennessee Rate Case 2014

PP&E

West Tex Div	588,658,574.25
CO/KS Div	522,666,021.57
LA Div	728,851,252.17
Kentucky/	
MidStates Div	946,876,781.34
Mississippi Div	494,873,746.20
Mid-Tex Div	3,393,212,542.68
Atmos P/L	1,757,100,641.13
Non Reg	94,762,867.03
Sum	8,527,002,426.37

Net	<u><u>8,527,002,426.37</u></u>	Agrees to FY15 Allocation Study
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Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-Louisiana

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2014 September
ASSETS		
Gas Plant in Service - Transmission Plant 1010-10004		4,831,343
Gas Plant in Service - General Dist System Plant 1010-10006		648,905,837
Gas Plant in Service - General Plant 1010-10008		75,114,072



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-West Texas

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2014 September
ASSETS		
Gas Plant in Service - Transmission Plant 1010-10004		30,432,259
Gas Plant in Service - General Dist System Plant 1010-10006		527,042,071
Gas Plant in Service - General Plant 1010-10008		31,121,198
Nonutility Plant		63,046



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-KY/Mid-States

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2014 September
ASSETS		
Gas Plant in Service - Lp - Production Plant 1010-10001		21,962
Gas Plant in Service - Ng - Production Plant 1010-10002		680,353
Gas Plant in Service - Ng - Storage Plant 1010-10003		12,487,658
Gas Plant in Service - Transmission Plant 1010-10004		46,028,399
Gas Plant in Service - General Dist System Plant 1010-10006		858,171,527
Gas Plant in Service - General Plant 1010-10008		29,008,621
Nonutility Plant		544,442



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-Colorado-Kansas

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2014 September
ASSETS		
Gas Plant in Service - Ng - Storage Plant 1010-10003		6,063,823
Gas Plant in Service - Transmission Plant 1010-10004		1,805,425
Gas Plant in Service - General Dist System Plant 1010-10006		491,994,577
Gas Plant in Service - General Plant 1010-10008		22,794,144
Nonutility Plant		8,052



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-Mississippi

Ending Bal
Type

Service Area
Cost Center

	Fiscal 2014 September
ASSETS	
Gas Plant in Service - Ng - Storage Plant 1010-10003	7,460,203
Gas Plant in Service - Transmission Plant 1010-10004	30,466,508
Gas Plant in Service - General Dist System Plant 1010-10006	385,568,506
Gas Plant in Service - General Plant 1010-10008	59,632,529
Nonutility Plant	11,746,000



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-Mid-Tex

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2014 September
ASSETS		
Gas Plant in Service - General Dist System Plant 1010-10006		3,283,508,595
Gas Plant in Service - General Plant 1010-10008		109,703,948



Atmos Energy Corporation

Basic Balance Sheet

Atmos Pipeline - Texas

Ending Bal
Type

Service Area
Cost Center

	Fiscal 2014 September
ASSETS	
Gas Plant in Service - Ng - Storage Plant 1010-10003	233,251,302
Gas Plant in Service - Transmission Plant 1010-10004	1,476,377,285
Gas Plant in Service - General Plant 1010-10008	47,472,053



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-KY/Mid-States

Ending Bal
Type

Georgia Div - 095DIV
Cost Center

		Fiscal 2014 September
ASSETS		
Utility Plant		66,181



Atmos Energy Corporation

Basic Balance Sheet

Ending Bal
Type

Service Area
Cost Center

Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)

		Fiscal 2014 September
ASSETS		
Utility Plant		281,757
Nonutility Plant		35,893,699



Atmos Energy Corporation

Basic Balance Sheet

Atmos Power Systems Inc (Formerly Atmos Leasing)

		Fiscal 2014 September
ASSETS		
Nonutility Plant		-



Atmos Energy Corporation

Basic Balance Sheet

Atmos Pipeline & Storage LLC (Formerly Atmos Storage)

		Fiscal 2014 September
ASSETS		
Nonutility Plant		284,891

Ending Bal
Type

Service Area
Cost Center



Atmos Energy Corporation

Basic Balance Sheet

UCG Storage

		Fiscal 2014 September
ASSETS		
Utility Plant		478,144
Nonutility Plant		8,101,630

Ending Bal
Type

Service Area
Cost Center



Atmos Energy Corporation

Basic Balance Sheet

WKG Storage

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2014 September
ASSETS		
Utility Plant		27,902
Nonutility Plant		14,489,264



Atmos Energy Corporation

Basic Balance Sheet

Trans Louisiana Gas Storage

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2014 September
ASSETS		
Nonutility Plant		6,399,991



Atmos Energy Corporation

Basic Balance Sheet

Atmos Gathering Company, LLC

Ending Bal
Type

Service Area
Cost Center

	Fiscal 2014 September
ASSETS	
Gas Plant in Service - Lp - Production Plant 1010-10001	25,163
Gas Plant in Service - Ng - Production Plant 1010-10002	(7,737)
Nonutility Plant	3,649,852



Atmos Energy Corporation

Basic Balance Sheet

Ending Bal
Type

Service Area
Cost Center

Trans Louisiana Gas Pipeline (Formerly Trans Louisiana Industrial Gas)

		Fiscal 2014 September
ASSETS		
Utility Plant		758,793
Nonutility Plant		23,773,346



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy Services LLC (Previous Inc)

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2014 September
ASSETS		
Nonutility Plant		52,369



Atmos Energy Corporation

Basic Balance Sheet

Atmos Exploration & Production (Formerly WKGR)

		Fiscal 2014 September
ASSETS		
Nonutility Plant		553,804

Ending Bal
Type

Service Area
Cost Center

Atmos Energy Corporation
FY14 Allocation Factor Support - O&M Expense
Tennessee Rate Case 2014

O&M

West Tex Div	30,013,523
CO/KS Div	24,974,685
LA Div	31,341,012
Kentucky/ MidStates Div	38,004,205
Mississippi Div	33,429,741
Mid-Tex Div	109,826,806
Atmos P/L	81,576,653
Non Reg	24,488,431

Sum	<u><u>373,655,056</u></u>	Agrees to FY15 Allocation Study
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Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-West Texas

	Fiscal 2014 Total Year
Labor	10,393,063
Benefits	4,538,875
Employee Welfare	1,279,070
Insurance	276,720
Rent, Maint., & Utilities	1,667,172
Vehicles & Equip	2,037,668
Materials & Supplies	927,821
Information Technologies	118,384
Telecom	737,542
Marketing	410,591
Directors & Shareholders &PR	733
Dues & Donations	185,780
Print & Postages	30,204
Travel & Entertainment	1,086,702
Training	93,304
Outside Services	4,435,884
Provision for Bad Debt	1,858,649
Miscellaneous	(64,638)
Total O&M Expenses Before Allocations	30,013,523
Expense Billings	12,174,501
O&M - Total Operation & Maintenance Expense	42,188,024

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Colorado-Kansas

	Fiscal 2014 Total Year
Labor	8,806,245
Benefits	3,136,956
Employee Welfare	1,203,324
Insurance	222,710
Rent, Maint., & Utilities	1,174,679
Vehicles & Equip	1,506,970
Materials & Supplies	705,926
Information Technologies	199,501
Telecom	758,997
Marketing	342,270
Directors & Shareholders &PR	5,816
Dues & Donations	142,562
Print & Postages	25,953
Travel & Entertainment	1,025,511
Training	55,090
Outside Services	3,887,447
Provision for Bad Debt	1,421,871
Miscellaneous	352,857
Total O&M Expenses Before Allocations	24,974,685
Expense Billings	10,387,963
O&M - Total Operation & Maintenance Expense	35,362,648

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Louisiana

	Fiscal 2014 Total Year
Labor	11,043,539
Benefits	5,448,470
Employee Welfare	1,485,672
Insurance	311,941
Rent, Maint., & Utilities	725,704
Vehicles & Equip	1,655,064
Materials & Supplies	926,503
Information Technologies	81,711
Telecom	1,111,240
Marketing	429,438
Directors & Shareholders &PR	0
Dues & Donations	172,219
Print & Postages	30,476
Travel & Entertainment	816,208
Training	49,932
Outside Services	3,774,869
Provision for Bad Debt	2,759,408
Miscellaneous	518,617
Total O&M Expenses Before Allocations	31,341,012
Expense Billings	14,111,712
O&M - Total Operation & Maintenance Expense	45,452,724

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2014 Total Year
Labor	11,589,917
Benefits	5,280,292
Employee Welfare	1,630,614
Insurance	495,995
Rent, Maint., & Utilities	1,680,106
Vehicles & Equip	1,790,083
Materials & Supplies	1,273,770
Information Technologies	88,363
Telecom	751,661
Marketing	555,142
Directors & Shareholders &PR	951
Dues & Donations	355,721
Print & Postages	41,445
Travel & Entertainment	1,094,640
Training	84,702
Outside Services	10,229,936
Provision for Bad Debt	1,692,107
Miscellaneous	124,577
Total O&M Expenses Before Allocations	38,760,023
Expense Billings	15,037,836
O&M - Total Operation & Maintenance Expense	53,797,859

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2014 Total Year
Labor	21
Benefits	8
Employee Welfare	0
Insurance	5,711
Rent, Maint., & Utilities	9,426
Vehicles & Equip	233
Materials & Supplies	11,568
Information Technologies	0
Telecom	0
Marketing	(495)
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	2,321
Training	0
Outside Services	722,476
Provision for Bad Debt	0
Miscellaneous	4,548
Total O&M Expenses Before Allocations	755,818
Expense Billings	0
O&M - Total Operation & Maintenance Expense	755,818

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2014 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	0
Expense Billings	0
O&M - Total Operation & Maintenance Expense	0

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2014 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	0
Expense Billings	0
O&M - Total Operation & Maintenance Expense	0

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Mississippi

	Fiscal 2014 Total Year
Labor	9,924,598
Benefits	4,471,907
Employee Welfare	1,553,659
Insurance	1,224,576
Rent, Maint., & Utilities	563,442
Vehicles & Equip	1,642,171
Materials & Supplies	1,082,092
Information Technologies	98,361
Telecom	743,278
Marketing	611,654
Directors & Shareholders &PR	3,077
Dues & Donations	249,809
Print & Postages	51,994
Travel & Entertainment	839,097
Training	60,298
Outside Services	6,734,300
Provision for Bad Debt	3,333,901
Miscellaneous	241,526
Total O&M Expenses Before Allocations	33,429,741
Expense Billings	11,141,123
O&M - Total Operation & Maintenance Expense	44,570,865

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Mid-Tex

	Fiscal 2014 Total Year
Labor	31,412,444
Benefits	12,998,435
Employee Welfare	2,071,987
Insurance	602,988
Rent, Maint., & Utilities	1,004,747
Vehicles & Equip	4,995,741
Materials & Supplies	5,536,921
Information Technologies	354,722
Telecom	1,827,622
Marketing	1,367,800
Directors & Shareholders &PR	1,271
Dues & Donations	831,512
Print & Postages	81,215
Travel & Entertainment	1,615,760
Training	207,915
Outside Services	38,450,882
Provision for Bad Debt	7,106,271
Miscellaneous	(641,426)
Total O&M Expenses Before Allocations	109,826,806
Expense Billings	60,916,129
O&M - Total Operation & Maintenance Expense	170,742,935

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Pipeline - Texas

	Fiscal 2014 Total Year
Labor	21,531,721
Benefits	6,519,558
Employee Welfare	1,769,021
Insurance	485,004
Rent, Maint., & Utilities	2,120,358
Vehicles & Equip	2,321,332
Materials & Supplies	4,587,575
Information Technologies	836,864
Telecom	792,675
Marketing	414,109
Directors & Shareholders &PR	2,997
Dues & Donations	199,301
Print & Postages	74,582
Travel & Entertainment	1,266,216
Training	259,136
Outside Services	41,562,223
Provision for Bad Debt	10,744
Miscellaneous	(3,176,762)
Total O&M Expenses Before Allocations	81,576,653
Expense Billings	9,889,352
O&M - Total Operation & Maintenance Expense	91,466,005

Atmos Energy Corporation

Operation & Maintenance Expenses

Energy Marketing LLC (Formerly Woodward Marketing LLC)

	Fiscal 2014 Total Year
Labor	11,773,778
Benefits	2,122,207
Employee Welfare	5,680,797
Insurance	(3,162,560)
Rent, Maint., & Utilities	758,024
Vehicles & Equip	938
Materials & Supplies	176,071
Information Technologies	716,455
Telecom	360,102
Marketing	65,030
Directors & Shareholders &PR	16,634
Dues & Donations	551,480
Print & Postages	18,573
Travel & Entertainment	891,573
Training	28,969
Outside Services	2,879,959
Provision for Bad Debt	1,308,333
Miscellaneous	61,377
Total O&M Expenses Before Allocations	24,247,740
Expense Billings	2,194,916
O&M - Total Operation & Maintenance Expense	26,442,656

Atmos Energy Corporation

Operation & Maintenance Expenses

UCG Storage

	Fiscal 2014 Total Year
Labor	176,869
Benefits	0
Employee Welfare	671
Insurance	13,024
Rent, Maint., & Utilities	42,866
Vehicles & Equip	31,781
Materials & Supplies	165,009
Information Technologies	1,230
Telecom	850
Marketing	2,025
Directors & Shareholders &PR	2,504
Dues & Donations	0
Print & Postages	72
Travel & Entertainment	8,702
Training	2,448
Outside Services	64,274
Provision for Bad Debt	0
Miscellaneous	196
Total O&M Expenses Before Allocations	512,520
Expense Billings	40,412
O&M - Total Operation & Maintenance Expense	552,933

Atmos Energy Corporation

Operation & Maintenance Expenses

WKG Storage

	Fiscal 2014 Total Year
Labor	182,022
Benefits	44,355
Employee Welfare	154
Insurance	22,918
Rent, Maint., & Utilities	25,140
Vehicles & Equip	28,508
Materials & Supplies	51,522
Information Technologies	88
Telecom	6,808
Marketing	1,448
Directors & Shareholders &PR	2,814
Dues & Donations	0
Print & Postages	125
Travel & Entertainment	9,308
Training	2,648
Outside Services	381,719
Provision for Bad Debt	0
Miscellaneous	(1,470)
Total O&M Expenses Before Allocations	758,107
Expense Billings	61,095
O&M - Total Operation & Maintenance Expense	819,202

Atmos Energy Corporation

Operation & Maintenance Expenses

ana Gas Pipeline (Formerly Trans Louisiana Inc

	Fiscal 2014 Total Year
Labor	586,224
Benefits	0
Employee Welfare	42,186
Insurance	36,673
Rent, Maint., & Utilities	168,935
Vehicles & Equip	1,782
Materials & Supplies	32,091
Information Technologies	353
Telecom	25,962
Marketing	38,393
Directors & Shareholders &PR	9,144
Dues & Donations	5,417
Print & Postages	2,579
Travel & Entertainment	27,440
Training	3,124
Outside Services	140,376
Provision for Bad Debt	0
Miscellaneous	12,204
Total O&M Expenses Before Allocations	1,132,882
Expense Billings	119,079
O&M - Total Operation & Maintenance Expense	1,251,961

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Power Systems Inc (Formerly Atmos Leasing Inc)

	Fiscal 2014 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	1,226
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,626
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	470
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	4,322
Expense Billings	0
O&M - Total Operation & Maintenance Expense	4,322

Atmos Energy Corporation

Operation & Maintenance Expenses

Gas Pipeline & Storage LLC (Formerly Atmos Storage)

	Fiscal 2014 Total Year
Labor	377
Benefits	0
Employee Welfare	0
Insurance	255
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	2,412
Directors & Shareholders &PR	2,585
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	364
Training	0
Outside Services	300,543
Provision for Bad Debt	0
Miscellaneous	15
Total O&M Expenses Before Allocations	306,551
Expense Billings	0
O&M - Total Operation & Maintenance Expense	306,551

Atmos Energy Corporation

Operation & Maintenance Expenses

Trans Louisiana Gas Storage

	Fiscal 2014 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	7,010
Rent, Maint., & Utilities	9,454
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,633
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	665
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	19,762
Expense Billings	58,566
O&M - Total Operation & Maintenance Expense	78,328

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Gathering Company, LLC

	Fiscal 2014 Total Year
Labor	91,471
Benefits	0
Employee Welfare	214
Insurance	(3,002,126)
Rent, Maint., & Utilities	28,938
Vehicles & Equip	32,862
Materials & Supplies	17,293
Information Technologies	114
Telecom	47,032
Marketing	2,273
Directors & Shareholders &PR	2,609
Dues & Donations	0
Print & Postages	68
Travel & Entertainment	3,833
Training	0
Outside Services	237,392
Provision for Bad Debt	0
Miscellaneous	2,001
Total O&M Expenses Before Allocations	(2,536,026)
Expense Billings	0
O&M - Total Operation & Maintenance Expense	(2,536,026)

Atmos Energy Corporation

Operation & Maintenance Expenses

Phoenix Gas Gathering Company

	Fiscal 2014 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	0
Miscellaneous	435
Total O&M Expenses Before Allocations	435
Expense Billings	0
O&M - Total Operation & Maintenance Expense	435

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy Services LLC (Previous Inc)

	Fiscal 2014 Total Year
Labor	(12,851)
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	9
Telecom	29,321
Marketing	0
Directors & Shareholders &PR	2,475
Dues & Donations	309
Print & Postages	0
Travel & Entertainment	432
Training	0
Outside Services	2,726
Provision for Bad Debt	0
Miscellaneous	(286)
Total O&M Expenses Before Allocations	22,136
Expense Billings	0
O&M - Total Operation & Maintenance Expense	22,136

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Exploration & Production (Formerly WKGI)

	Fiscal 2014 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	494
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	8,693
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,799
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	1,100
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	13,086
Expense Billings	0
O&M - Total Operation & Maintenance Expense	13,086

Atmos Energy Corporation

Operation & Maintenance Expenses

Egasco

	Fiscal 2014 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	227
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,481
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	2,708
Expense Billings	0
O&M - Total Operation & Maintenance Expense	2,708

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy Holdings Inc (Formerly Atmos Propane)

	Fiscal 2014 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	(6,877)
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	11,085
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	4,208
Expense Billings	0
O&M - Total Operation & Maintenance Expense	4,208

Atmos Energy Corporation
Allocation Factor Support - KY/Mid-States Allocations
Tennessee Rate Case 2014

	Plant	O&M	Customers
Kentucky	424,189,446	14,546,900	174,958
Tennessee	439,125,617	10,204,309	134,946
Virginia	77,963,001	4,557,634	22,722
	<u>941,278,064</u>	<u>29,308,843</u>	<u>332,626</u>

Agrees to FY15 Allocation Study



Atmos Energy Corporation

Basic Balance Sheet

Company

DOCKET NO. 14-00146
ATTACHMENT 7
TO CAPD DR NO. 1-060
Ending Bal
Type

Cost Center

	Kentucky Division - 009DIV	Tennessee Division - 093DIV	Virginia Division - 096DIV
	Fiscal 2014 September	Fiscal 2014 September	Fiscal 2014 September
Property, Plant, Equipment			
Gas Plant in Service - Lp - Production Plant 1010-10001	(44,219)	-	-
Gas Plant in Service - Ng - Production Plant 1010-10002	680,353	-	-
Gas Plant in Service - Ng - Storage Plant 1010-10003	12,487,658	-	-
Gas Plant in Service - Transmission Plant 1010-10004	31,887,440	14,140,959	-
Gas Plant in Service - General Dist System Plant 1010-10006	364,632,077	416,735,994	76,752,020
Gas Plant in Service - General Plant 1010-10008	14,546,138	8,248,663	1,210,981
	424,189,446	439,125,617	77,963,001



Atmos Energy Corporation

Income Statements

DOCKET NO. 14-00146
ATTACHMENT 7
TO CAPD DR NO. 1-060

View
Type

Cost Center

Company

	Kentucky Division - 009DIV	Tennessee Division - 093DIV	Virginia Division - 096DIV
	Fiscal 2014 YTD September	Fiscal 2014 YTD September	Fiscal 2014 YTD September
Direct Expenses	13,467,792	9,734,996	4,413,931
Bad Debt Expense	1,079,108	469,312	143,703
Total Direct O&M	14,546,900	10,204,309	4,557,634

Gas Sales and Transport	Kentucky Div 009	Tennessee Div 093	Virginia Div 096
Oct-13	173,761	132,703	22,518
Nov-13	174,528	133,853	22,613
Dec-13	176,451	135,037	22,594
Jan-14	177,753	136,248	23,124
Feb-14	178,092	136,297	23,170
Mar-14	177,912	136,553	22,929
Apr-14	177,028	136,150	22,971
May-14	177,082	136,658	23,058
Jun-14	174,490	135,034	22,503
Jul-14	172,840	134,317	22,699
Aug-14	169,836	133,422	22,299
Sep-14	169,727	133,080	22,185
Avg 12 mo.	174,958	134,946	22,722

Atmos Energy Corporation
FY14 Allocation Factor Support - Gross Direct PP&E
Tennessee Rate Case 2014

PP&E	
West Tex Div	540,363,058.39
CO/KS Div	490,839,638.46
LA Div	707,740,119.58
Kentucky/ MidStates Div	884,864,376.60
Mississippi Div	452,112,719.83
Mid-Tex Div	3,134,007,451.59
Atmos P/L	1,485,426,528.57
Non Reg	94,481,367.15
Sum	7,789,835,260.17
Net	<u><u>7,789,835,260.17</u></u> Agrees to FY14 Allocation Study



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-Louisiana

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2013 September
ASSETS		
Gas Plant in Service - Transmission Plant 1010-10004		4,831,343
Gas Plant in Service - General Dist System Plant 1010-10006		618,652,993
Gas Plant in Service - General Plant 1010-10008		84,255,783



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-West Texas

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2013 September
ASSETS		
Gas Plant in Service - Transmission Plant 1010-10004		25,283,262
Gas Plant in Service - General Dist System Plant 1010-10006		483,412,755
Gas Plant in Service - General Plant 1010-10008		31,603,995
Nonutility Plant		63,046



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-KY/Mid-States

Ending Bal
Type

Service Area
Cost Center

Fiscal 2013 September	
ASSETS	
Gas Plant in Service - Lp - Production Plant 1010-10001	393,619
Gas Plant in Service - Ng - Production Plant 1010-10002	901,402
Gas Plant in Service - Ng - Storage Plant 1010-10003	17,375,507
Gas Plant in Service - Transmission Plant 1010-10004	47,952,218
Gas Plant in Service - General Dist System Plant 1010-10006	792,840,998
Gas Plant in Service - General Plant 1010-10008	31,259,725
Nonutility Plant	544,442



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-Colorado-Kansas

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2013 September
ASSETS		
Gas Plant in Service - Ng - Storage Plant 1010-10003		5,961,206
Gas Plant in Service - Transmission Plant 1010-10004		1,911,574
Gas Plant in Service - General Dist System Plant 1010-10006		460,864,261
Gas Plant in Service - General Plant 1010-10008		22,094,546
Nonutility Plant		8,052



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-Mississippi

Ending Bal
Type

Service Area
Cost Center

Fiscal 2013 September	
ASSETS	
Gas Plant in Service - Ng - Storage Plant 1010-10003	7,460,203
Gas Plant in Service - Transmission Plant 1010-10004	30,513,620
Gas Plant in Service - General Dist System Plant 1010-10006	347,245,825
Gas Plant in Service - General Plant 1010-10008	55,147,072
Nonutility Plant	11,746,000



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-Mid-Tex

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2013 September
ASSETS		
Gas Plant in Service - General Dist System Plant 1010-10006		3,033,137,695
Gas Plant in Service - General Plant 1010-10008		100,869,756



Atmos Energy Corporation

Basic Balance Sheet

Atmos Pipeline - Texas

Ending Bal
Type

Service Area
Cost Center

	Fiscal 2013 September
ASSETS	
Gas Plant in Service - Ng - Storage Plant 1010-10003	220,334,291
Gas Plant in Service - Transmission Plant 1010-10004	1,219,755,854
Gas Plant in Service - General Plant 1010-10008	45,336,383



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-KY/Mid-States

Ending Bal
Type

Georgia Div - 095DIV
Cost Center

		Fiscal 2013 September
ASSETS		
Utility Plant		6,403,534



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-KY/Mid-States

		Fiscal 2013 September
ASSETS		
Utility Plant		-



Atmos Energy Corporation

Basic Balance Sheet

Ending Bal
Type

Service Area
Cost Center

Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)

		Fiscal 2013 September
ASSETS		
Utility Plant		(214,633)
Nonutility Plant		35,740,353



Atmos Energy Corporation

Basic Balance Sheet

Atmos Power Systems Inc (Formerly Atmos Leasing)

		Fiscal 2013 September
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ASSETS

Nonutility Plant

-



Atmos Energy Corporation

Basic Balance Sheet

Atmos Pipeline & Storage LLC (Formerly Atmos Storage)

		Fiscal 2013 September
ASSETS		
Nonutility Plant		288,000

Ending Bal
Type

Service Area
Cost Center



Atmos Energy Corporation

Basic Balance Sheet

UCG Storage

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2013 September
ASSETS		
Utility Plant		425,557
Nonutility Plant		8,101,630



Atmos Energy Corporation

Basic Balance Sheet

WKG Storage

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2013 September
ASSETS		
Utility Plant		27,902
Nonutility Plant		14,489,264



Atmos Energy Corporation

Basic Balance Sheet

Trans Louisiana Gas Storage

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2013 September
ASSETS		
Nonutility Plant		7,139,991



Atmos Energy Corporation

Basic Balance Sheet

Atmos Gathering Company, LLC

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2013 September
ASSETS		
Utility Plant		17,426
Nonutility Plant		3,649,852



Atmos Energy Corporation

Basic Balance Sheet

Ending Bal
Type

Service Area
Cost Center

Trans Louisiana Gas Pipeline (Formerly Trans Louisiana Industrial Gas)

		Fiscal 2013 September
ASSETS		
Property, Plant, Equipment		
Utility Plant		813,529
Nonutility Plant		23,396,323



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy Services LLC (Previous Inc)

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2013 September
ASSETS		
Nonutility Plant		52,369



Atmos Energy Corporation

Basic Balance Sheet

Atmos Exploration & Production (Formerly WKGR)

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2013 September
ASSETS		
Nonutility Plant		553,804

Atmos Energy Corporation
FY14 Allocation Factor Support - O&M Expense
Tennessee Rate Case 2014

O&M	
West Tex Div	27,954,897
CO/KS Div	25,847,376
LA Div	31,116,023
Kentucky/ MidStates Div	38,003,823
Mississippi Div	34,412,859
Mid-Tex Div	107,702,527
Atmos P/L	67,177,073
Non Reg	35,646,573
Sum	<u><u>367,861,150</u></u> Agrees to FY14 Allocation Study

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-West Texas

	Fiscal 2013 Total Year
Labor	10,540,661
Benefits	4,129,596
Employee Welfare	964,489
Insurance	205,690
Rent, Maint., & Utilities	1,824,070
Vehicles & Equip	1,981,969
Materials & Supplies	825,106
Information Technologies	108,425
Telecom	729,275
Marketing	388,525
Directors & Shareholders &PR	960
Dues & Donations	181,774
Print & Postages	36,142
Travel & Entertainment	1,015,159
Training	141,950
Outside Services	4,022,146
Provision for Bad Debt	1,021,910
Miscellaneous	(162,950)
Total O&M Expenses Before Allocations	27,954,897
Expense Billings	11,230,122
O&M - Total Operation & Maintenance Expense	39,185,019

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Colorado-Kansas

	Fiscal 2013 Total Year
Labor	9,099,045
Benefits	3,251,050
Employee Welfare	1,440,231
Insurance	187,544
Rent, Maint., & Utilities	1,124,720
Vehicles & Equip	1,466,219
Materials & Supplies	700,805
Information Technologies	236,124
Telecom	731,280
Marketing	370,806
Directors & Shareholders &PR	3,094
Dues & Donations	131,109
Print & Postages	30,257
Travel & Entertainment	963,540
Training	68,388
Outside Services	4,511,721
Provision for Bad Debt	1,322,777
Miscellaneous	208,668
Total O&M Expenses Before Allocations	25,847,376
Expense Billings	9,392,101
O&M - Total Operation & Maintenance Expense	35,239,477

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Louisiana

	Fiscal 2013 Total Year
Labor	11,487,857
Benefits	5,854,938
Employee Welfare	1,309,023
Insurance	201,647
Rent, Maint., & Utilities	865,061
Vehicles & Equip	1,600,583
Materials & Supplies	889,643
Information Technologies	99,263
Telecom	1,111,981
Marketing	399,007
Directors & Shareholders &PR	50
Dues & Donations	174,421
Print & Postages	30,476
Travel & Entertainment	857,464
Training	58,529
Outside Services	4,015,011
Provision for Bad Debt	1,779,186
Miscellaneous	381,883
Total O&M Expenses Before Allocations	31,116,023
Expense Billings	13,435,355
O&M - Total Operation & Maintenance Expense	44,551,378

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2013 Total Year
Labor	13,220,943
Benefits	7,245,133
Employee Welfare	1,629,907
Insurance	488,320
Rent, Maint., & Utilities	1,896,595
Vehicles & Equip	1,985,429
Materials & Supplies	1,456,662
Information Technologies	130,544
Telecom	840,677
Marketing	521,442
Directors & Shareholders &PR	1,151
Dues & Donations	366,238
Print & Postages	47,230
Travel & Entertainment	1,224,107
Training	87,943
Outside Services	9,049,763
Provision for Bad Debt	1,193,982
Miscellaneous	98,927
Total O&M Expenses Before Allocations	41,484,992
Expense Billings	14,503,928
O&M - Total Operation & Maintenance Expense	55,988,920

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2013 Total Year
Labor	1,182,759
Benefits	648,829
Employee Welfare	31,483
Insurance	41,078
Rent, Maint., & Utilities	270,306
Vehicles & Equip	242,495
Materials & Supplies	79,325
Information Technologies	3,686
Telecom	51,777
Marketing	21,864
Directors & Shareholders &PR	23
Dues & Donations	14,877
Print & Postages	4,395
Travel & Entertainment	70,711
Training	2,814
Outside Services	864,670
Provision for Bad Debt	83,005
Miscellaneous	(139,312)
Total O&M Expenses Before Allocations	3,474,785
Expense Billings	1,899,307
O&M - Total Operation & Maintenance Expense	5,374,092

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2013 Total Year
Labor	(0)
Benefits	0
Employee Welfare	0
Insurance	926
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	5,386
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	6,312
Expense Billings	13,324
O&M - Total Operation & Maintenance Expense	19,636

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2013 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	(50)
Materials & Supplies	117
Information Technologies	0
Telecom	54
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	(48)
Miscellaneous	0
Total O&M Expenses Before Allocations	73
Expense Billings	0
O&M - Total Operation & Maintenance Expense	73

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Mississippi

	Fiscal 2013 Total Year
Labor	11,134,344
Benefits	5,428,236
Employee Welfare	1,117,613
Insurance	202,366
Rent, Maint., & Utilities	1,387,444
Vehicles & Equip	1,481,303
Materials & Supplies	913,168
Information Technologies	145,515
Telecom	717,083
Marketing	463,116
Directors & Shareholders &PR	8,117
Dues & Donations	305,348
Print & Postages	43,636
Travel & Entertainment	960,227
Training	70,613
Outside Services	7,231,116
Provision for Bad Debt	2,409,009
Miscellaneous	394,605
Total O&M Expenses Before Allocations	34,412,859
Expense Billings	10,225,484
O&M - Total Operation & Maintenance Expense	44,638,342

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Mid-Tex

	Fiscal 2013 Total Year
Labor	32,821,913
Benefits	10,736,951
Employee Welfare	1,611,846
Insurance	1,072,042
Rent, Maint., & Utilities	1,364,890
Vehicles & Equip	5,147,609
Materials & Supplies	6,245,921
Information Technologies	236,707
Telecom	1,612,761
Marketing	1,536,474
Directors & Shareholders &PR	3,163
Dues & Donations	1,338,149
Print & Postages	70,862
Travel & Entertainment	1,759,352
Training	184,992
Outside Services	36,678,329
Provision for Bad Debt	6,287,372
Miscellaneous	(1,006,805)
Total O&M Expenses Before Allocations	107,702,527
Expense Billings	54,504,393
O&M - Total Operation & Maintenance Expense	162,206,921

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Pipeline - Texas

	Fiscal 2013 Total Year
Labor	20,190,212
Benefits	5,832,250
Employee Welfare	1,380,437
Insurance	430,886
Rent, Maint., & Utilities	1,921,855
Vehicles & Equip	2,187,188
Materials & Supplies	4,851,731
Information Technologies	478,941
Telecom	737,615
Marketing	337,871
Directors & Shareholders &PR	3,084
Dues & Donations	412,471
Print & Postages	77,790
Travel & Entertainment	1,156,865
Training	257,159
Outside Services	28,798,492
Provision for Bad Debt	(95,149)
Miscellaneous	(1,782,624)
Total O&M Expenses Before Allocations	67,177,073
Expense Billings	9,509,308
O&M - Total Operation & Maintenance Expense	76,686,381

Atmos Energy Corporation

Operation & Maintenance Expenses

Energy Marketing LLC (Formerly Woodward Marketing LLC)

	Fiscal 2013 Total Year
Labor	10,950,100
Benefits	1,992,880
Employee Welfare	3,509,602
Insurance	8,588,017
Rent, Maint., & Utilities	753,187
Vehicles & Equip	906
Materials & Supplies	147,164
Information Technologies	721,178
Telecom	322,641
Marketing	24,568
Directors & Shareholders &PR	19,421
Dues & Donations	318,736
Print & Postages	16,518
Travel & Entertainment	717,461
Training	34,908
Outside Services	2,914,396
Provision for Bad Debt	564,678
Miscellaneous	(9,905)
Total O&M Expenses Before Allocations	31,586,453
Expense Billings	1,334,226
O&M - Total Operation & Maintenance Expense	32,920,679

Atmos Energy Corporation

Operation & Maintenance Expenses

UCG Storage

	Fiscal 2013 Total Year
Labor	149,429
Benefits	0
Employee Welfare	539
Insurance	8,985
Rent, Maint., & Utilities	39,301
Vehicles & Equip	54,025
Materials & Supplies	25,911
Information Technologies	584
Telecom	887
Marketing	2,375
Directors & Shareholders &PR	2,806
Dues & Donations	15
Print & Postages	188
Travel & Entertainment	11,445
Training	459
Outside Services	94,438
Provision for Bad Debt	0
Miscellaneous	26
Total O&M Expenses Before Allocations	391,413
Expense Billings	(13,383)
O&M - Total Operation & Maintenance Expense	378,031

Atmos Energy Corporation

Operation & Maintenance Expenses

WKG Storage

	Fiscal 2013 Total Year
Labor	144,763
Benefits	21,711
Employee Welfare	7,516
Insurance	14,486
Rent, Maint., & Utilities	31,845
Vehicles & Equip	31,469
Materials & Supplies	19,202
Information Technologies	0
Telecom	7,802
Marketing	7,627
Directors & Shareholders &PR	2,970
Dues & Donations	15
Print & Postages	198
Travel & Entertainment	4,933
Training	459
Outside Services	133,824
Provision for Bad Debt	0
Miscellaneous	4,482
Total O&M Expenses Before Allocations	433,301
Expense Billings	98,535
O&M - Total Operation & Maintenance Expense	531,836

Atmos Energy Corporation

Operation & Maintenance Expenses

ana Gas Pipeline (Formerly Trans Louisiana Inc

	Fiscal 2013 Total Year
Labor	428,282
Benefits	(653)
Employee Welfare	40,809
Insurance	38,129
Rent, Maint., & Utilities	172,034
Vehicles & Equip	1,801
Materials & Supplies	51,267
Information Technologies	0
Telecom	31,485
Marketing	31,607
Directors & Shareholders &PR	10,216
Dues & Donations	4,454
Print & Postages	3,332
Travel & Entertainment	18,136
Training	1,867
Outside Services	179,931
Provision for Bad Debt	0
Miscellaneous	1,635
Total O&M Expenses Before Allocations	1,014,331
Expense Billings	248,118
O&M - Total Operation & Maintenance Expense	1,262,448

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Power Systems Inc (Formerly Atmos Leasing Inc)

	Fiscal 2013 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	2,596
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	23,710
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,963
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	477
Provision for Bad Debt	0
Miscellaneous	25,710
Total O&M Expenses Before Allocations	55,456
Expense Billings	0
O&M - Total Operation & Maintenance Expense	55,456

Atmos Energy Corporation

Operation & Maintenance Expenses

Gas Pipeline & Storage LLC (Formerly Atmos Storage)

	Fiscal 2013 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	245
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	3,055
Dues & Donations	1,134
Print & Postages	47
Travel & Entertainment	598
Training	0
Outside Services	178,349
Provision for Bad Debt	0
Miscellaneous	65
Total O&M Expenses Before Allocations	183,494
Expense Billings	0
O&M - Total Operation & Maintenance Expense	183,494

Atmos Energy Corporation

Operation & Maintenance Expenses

Trans Louisiana Gas Storage

	Fiscal 2013 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	6,083
Rent, Maint., & Utilities	452,038
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,825
Dues & Donations	30
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	606
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	461,583
Expense Billings	190,047
O&M - Total Operation & Maintenance Expense	651,631

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Gathering Company, LLC

	Fiscal 2013 Total Year
Labor	146,828
Benefits	0
Employee Welfare	616
Insurance	154,825
Rent, Maint., & Utilities	51,777
Vehicles & Equip	71,748
Materials & Supplies	18,218
Information Technologies	0
Telecom	47,120
Marketing	1,031
Directors & Shareholders &PR	2,927
Dues & Donations	0
Print & Postages	56
Travel & Entertainment	4,564
Training	709
Outside Services	376,505
Provision for Bad Debt	0
Miscellaneous	7,957
Total O&M Expenses Before Allocations	884,882
Expense Billings	0
O&M - Total Operation & Maintenance Expense	884,882

Atmos Energy Corporation

Operation & Maintenance Expenses

Phoenix Gas Gathering Company

	Fiscal 2013 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	15
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	0
Miscellaneous	404
Total O&M Expenses Before Allocations	419
Expense Billings	0
O&M - Total Operation & Maintenance Expense	419

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy Services LLC (Previous Inc)

	Fiscal 2013 Total Year
Labor	509,476
Benefits	80,721
Employee Welfare	3
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	3
Information Technologies	14
Telecom	13,354
Marketing	222
Directors & Shareholders &PR	2,692
Dues & Donations	1,093
Print & Postages	0
Travel & Entertainment	9,279
Training	272
Outside Services	3,001
Provision for Bad Debt	0
Miscellaneous	3
Total O&M Expenses Before Allocations	620,131
Expense Billings	63,382
O&M - Total Operation & Maintenance Expense	683,513

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Exploration & Production (Formerly WKGI)

	Fiscal 2013 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	472
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	8,826
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,944
Dues & Donations	50
Print & Postages	13
Travel & Entertainment	0
Training	0
Outside Services	1,011
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	13,316
Expense Billings	0
O&M - Total Operation & Maintenance Expense	13,316

Atmos Energy Corporation

Operation & Maintenance Expenses

Egasco

	Fiscal 2013 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,779
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	202
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	2,981
Expense Billings	0
O&M - Total Operation & Maintenance Expense	2,981

Atmos Energy Corporation

Operation & Maintenance Expenses

s Energy Holdings Inc (Formerly Atmos Propan

	Fiscal 2013 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	(6,973)
Dues & Donations	0
Print & Postages	12
Travel & Entertainment	0
Training	0
Outside Services	5,673
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	(1,289)
Expense Billings	1,000
O&M - Total Operation & Maintenance Expense	(289)

Atmos Energy Corporation
Allocation Factor Support - KY/Mid-States Allocations
Tennessee Rate Case 2014

	Plant	O&M	Customers	
Kentucky	396,742,114	14,377,966	174,650	
Tennessee	410,809,601	10,665,518	132,881	
Virginia	72,354,100	3,392,733	22,681	
	<u>879,905,816</u>	<u>28,436,217</u>	<u>330,213</u>	Agrees to FY13 Allocation Study



Atmos Energy Corporation

Basic Balance Sheet

Company

	Kentucky Division - 009DIV	Tennessee Division - 093DIV	Virginia Division - 096DIV
	Fiscal 2013 September	Fiscal 2013 September	Fiscal 2013 September
Property, Plant, Equipment			
Gas Plant in Service - Ng - Production Plant 1010-10002	901,402	0	0
Gas Plant in Service - Ng - Storage Plant 1010-10003	11,295,664	-	188,872
Gas Plant in Service - Transmission Plant 1010-10004	32,838,474	14,612,289	501,455
Gas Plant in Service - General Dist System Plant 1010-10006	335,792,267	386,727,890	70,199,654
Gas Plant in Service - General Plant 1010-10008	15,914,308	8,924,980	1,464,120
Nonutility Plant	-	544,442	-
	396,742,114	410,809,601	72,354,100



Atmos Energy Corporation

Income Statements

Company

	Kentucky Division - 009DIV	Tennessee Division - 093DIV	Virginia Division - 096DIV
	Fiscal 2013 YTD September	Fiscal 2013 YTD September	Fiscal 2013 YTD September
Direct Expenses	13,864,412	10,124,477	3,331,673
Bad Debt Expense	513,554	541,041	61,060
Total Direct O&M	14,377,966	10,665,518	3,392,733

	Kentucky Div 009	Tennessee Div 093	Virginia Div 096
Gas Sales			
Oct-12	170,659	129,938	22,116
Nov-12	171,107	131,764	22,464
Dec-12	175,869	132,867	22,741
Jan-13	176,162	133,465	22,885
Feb-13	176,304	134,027	22,862
Mar-13	175,714	133,798	22,870
Apr-13	176,401	134,536	22,916
May-13	174,923	138,351	22,675
Jun-13	174,279	127,371	22,354
Jul-13	174,374	132,606	22,711
Aug-13	174,139	132,207	22,567
Sep-13	173,399	132,352	22,366
Avg 12 mo.	174,444	132,774	22,627

	Kentucky Div 009	Tennessee Div 093	Virginia Div 096
Transport			
Oct-12	207	103	51
Nov-12	207	103	52
Dec-12	207	102	54
Jan-13	205	106	53
Feb-13	205	107	54
Mar-13	206	109	54
Apr-13	206	110	54
May-13	205	111	54
Jun-13	206	110	55
Jul-13	207	111	55
Aug-13	206	111	55
Sep-13	206	111	55
Avg 12 mo.	206	108	54

	Kentucky Div 009	Tennessee Div 093	Virginia Div 096
Total			
Avg 12 mo	174,650	132,881	22,681

Atmos Energy Corporation
Allocation Factor Support - Gross Direct PP&E
Tennessee Rate Case 2014

PP&E	
West Tex Div	503,797,716.75
CO/KS Div	465,694,921.06
LA Div	672,627,055.07
Kentucky/ MidStates Div	838,070,385.19
Mississippi Div	435,562,796.51
Mid-Tex Div	2,909,762,764.37
Atmos P/L	1,280,759,006.20
Non Reg	95,886,983.68
Liberty	171,373,043.45
Sum	7,373,534,672.28
Net	<u><u>7,202,161,628.83</u></u> Agrees to FY13 Allocation Study



Atmos Energy Corporation

Basic Balance Sheet

	Fiscal 2012 September
ASSETS	
Gas Plant in Service - Transmission Plant 1010-10004	4,863,977
Gas Plant in Service - General Dist System Plant 1010-10006	586,701,983
Gas Plant in Service - General Plant 1010-10008	81,061,095



Atmos Energy Corporation

Basic Balance Sheet

	Fiscal 2012 September
ASSETS	
Gas Plant in Service - Transmission Plant 1010-10004	26,366,982
Gas Plant in Service - General Dist System Plant 1010-10006	446,174,252
Gas Plant in Service - General Plant 1010-10008	31,193,437
Nonutility Plant	63,046



Atmos Energy Corporation

Basic Balance Sheet

	Fiscal 2012 September
ASSETS	
Gas Plant in Service - Lp - Production Plant 1010-10001	401,422
Gas Plant in Service - Ng - Production Plant 1010-10002	901,402
Gas Plant in Service - Ng - Storage Plant 1010-10003	15,981,050
Gas Plant in Service - Transmission Plant 1010-10004	51,877,750
Gas Plant in Service - General Dist System Plant 1010-10006	916,892,264
Gas Plant in Service - General Plant 1010-10008	37,799,119
Gas Plant in Service - Lp - Production Plant 1010-10001	401,422
Gas Plant in Service - Ng - Production Plant 1010-10002	901,402
Gas Plant in Service - Ng - Storage Plant 1010-10003	15,981,050
Gas Plant in Service - Transmission Plant 1010-10004	51,877,750
Gas Plant in Service - General Dist System Plant 1010-10006	916,892,264
Gas Plant in Service - General Plant 1010-10008	37,799,119
Nonutility Plant	544,442



Atmos Energy Corporation

Basic Balance Sheet

		Fiscal 2012 September
ASSETS		
Gas Plant in Service - Ng - Storage Plant 1010-10003		6,043,207
Gas Plant in Service - Transmission Plant 1010-10004		4,234,771
Gas Plant in Service - General Dist System Plant 1010-10006		433,102,209
Gas Plant in Service - General Plant 1010-10008		22,306,683
Nonutility Plant		8,052



Atmos Energy Corporation

Basic Balance Sheet

	Fiscal 2012 September
ASSETS	
Gas Plant in Service - Ng - Storage Plant 1010-10003	7,460,203
Gas Plant in Service - Transmission Plant 1010-10004	30,206,847
Gas Plant in Service - General Dist System Plant 1010-10006	334,693,572
Gas Plant in Service - General Plant 1010-10008	51,456,175
Nonutility Plant	11,746,000



Atmos Energy Corporation

Basic Balance Sheet

		Fiscal 2012 September
ASSETS		
Gas Plant in Service - General Dist System Plant 1010-10006		2,807,750,288
Gas Plant in Service - General Plant 1010-10008		102,012,476



Atmos Energy Corporation

Basic Balance Sheet

	Fiscal 2012 September
ASSETS	
Gas Plant in Service - Ng - Storage Plant 1010-10003	198,954,778
Gas Plant in Service - Transmission Plant 1010-10004	1,032,525,707
Gas Plant in Service - General Plant 1010-10008	49,278,521



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-KY/Mid-States

		Fiscal 2012 September
ASSETS		
Utility Plant		181,311,273



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-KY/Mid-States

		Fiscal 2012 September
ASSETS		
Utility Plant		5,015,789



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)

		Fiscal 2012 September
ASSETS		
Utility Plant		51,497
Nonutility Plant		34,782,014



Atmos Energy Corporation

Basic Balance Sheet

Atmos Power Systems Inc (Formerly Atmos Leasing)

		Fiscal 2012 September
ASSETS		
Nonutility Plant		3,047,559



Atmos Energy Corporation

Basic Balance Sheet

Atmos Pipeline & Storage LLC (Formerly Atmos Storage)

		Fiscal 2012 September
ASSETS		
Nonutility Plant		288,000



Atmos Energy Corporation

Basic Balance Sheet

UCG Storage

		Fiscal 2012 September
ASSETS		
Utility Plant		425,557
Nonutility Plant		8,101,630



Atmos Energy Corporation

Basic Balance Sheet

WKG Storage

		Fiscal 2012 September
ASSETS		
Utility Plant		27,902
Nonutility Plant		14,295,512



Atmos Energy Corporation

Basic Balance Sheet

Trans Louisiana Gas Storage

		Fiscal 2012 September
ASSETS		
Nonutility Plant		7,139,991



Atmos Energy Corporation

Basic Balance Sheet

Atmos Gathering Company, LLC

		Fiscal 2012 September
ASSETS		
Utility Plant		17,426
Nonutility Plant		3,649,852



Atmos Energy Corporation

Basic Balance Sheet

Trans Louisiana Gas Pipeline (Formerly Trans Louisiana Industrial Gas)

		Fiscal 2012 September
ASSETS		
Utility Plant		148,754
Nonutility Plant		23,305,117



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy Services LLC (Previous Inc)

		Fiscal 2012 September
ASSETS		
Nonutility Plant		52,369



Atmos Energy Corporation

Basic Balance Sheet

Atmos Exploration & Production (Formerly WKGR)

		Fiscal 2012 September
ASSETS		
Nonutility Plant		553,804



Atmos Energy Corporation

Basic Balance Sheet

Liberty Utilities

	Fiscal 2012 September
ASSETS	
Gas Plant in Service - Transmission Plant 1010-10004	13,690,201
Gas Plant in Service - General Dist System Plant 1010-10006	149,451,167
Gas Plant in Service - General Plant 1010-10008	8,231,675

Atmos Energy Corporation
Allocation Factor Support - O&M Expense
Tennessee Rate Case 2014

O&M	
West Tex Div	27,206,253
CO/KS Div	23,712,885
LA Div	32,400,888
Kentucky/ MidStates Div	37,120,535
Mississippi Div	31,477,148
Mid-Tex Div	98,525,278
Atmos P/L	62,992,567
Non Reg	27,800,405
Sum	<u><u>341,235,958</u></u> Agrees to FY13 Allocation Study

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-West Texas

	Fiscal 2012 Total Year
Labor	9,845,247
Benefits	4,880,876
Employee Welfare	928,754
Insurance	275,996
Rent, Maint., & Utilities	1,713,655
Vehicles & Equip	1,901,499
Materials & Supplies	690,174
Information Technologies	120,696
Telecom	734,575
Marketing	424,254
Directors & Shareholders &PR	568
Dues & Donations	150,301
Print & Postages	32,624
Travel & Entertainment	766,488
Training	114,441
Outside Services	4,549,106
Provision for Bad Debt	229,471
Miscellaneous	(152,471)
Total O&M Expenses Before Allocations	27,206,253
Expense Billings	9,843,871
O&M - Total Operation & Maintenance Expense	37,050,125

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Colorado-Kansas

	Fiscal 2012 Total Year
Labor	9,015,093
Benefits	3,832,770
Employee Welfare	769,663
Insurance	217,479
Rent, Maint., & Utilities	1,054,827
Vehicles & Equip	1,448,485
Materials & Supplies	622,748
Information Technologies	214,356
Telecom	711,994
Marketing	256,664
Directors & Shareholders &PR	4,735
Dues & Donations	138,598
Print & Postages	29,836
Travel & Entertainment	943,567
Training	57,511
Outside Services	3,792,576
Provision for Bad Debt	652,019
Miscellaneous	210,717
Total O&M Expenses Before Allocations	23,973,638
Expense Billings	8,489,270
O&M - Total Operation & Maintenance Expense	32,462,908

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Colorado-Kansas

	Fiscal 2012 Total Year
Labor	134,809
Benefits	61,196
Employee Welfare	2,072
Insurance	2,850
Rent, Maint., & Utilities	13,251
Vehicles & Equip	28,535
Materials & Supplies	9,595
Information Technologies	0
Telecom	5,498
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	294
Print & Postages	377
Travel & Entertainment	779
Training	61
Outside Services	3,457
Provision for Bad Debt	(2,409)
Miscellaneous	358
Total O&M Expenses Before Allocations	260,753
Expense Billings	222,883
O&M - Total Operation & Maintenance Expense	483,604

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Louisiana

	Fiscal 2012 Total Year
Labor	11,418,188
Benefits	5,715,647
Employee Welfare	1,271,758
Insurance	1,376,188
Rent, Maint., & Utilities	896,882
Vehicles & Equip	1,757,095
Materials & Supplies	1,024,221
Information Technologies	76,950
Telecom	915,287
Marketing	387,074
Directors & Shareholders &PR	0
Dues & Donations	139,213
Print & Postages	29,555
Travel & Entertainment	712,409
Training	43,532
Outside Services	4,934,499
Provision for Bad Debt	1,295,061
Miscellaneous	407,330
Total O&M Expenses Before Allocations	32,400,888
Expense Billings	11,804,517
O&M - Total Operation & Maintenance Expense	44,205,405

View
Type

Service Area
Cost Center

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2012 Total Year
Labor	16,167,684
Benefits	8,445,889
Employee Welfare	1,452,351
Insurance	641,935
Rent, Maint., & Utilities	2,441,153
Vehicles & Equip	2,577,840
Materials & Supplies	1,438,628
Information Technologies	163,064
Telecom	1,057,149
Marketing	713,488
Directors & Shareholders &PR	1,575
Dues & Donations	441,524
Print & Postages	62,366
Travel & Entertainment	1,109,561
Training	117,080
Outside Services	10,860,420
Provision for Bad Debt	1,043,384
Miscellaneous	684,148
Total O&M Expenses Before Allocations	49,419,241
Expense Billings	16,921,161
O&M - Total Operation & Maintenance Expense	66,340,402

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2012 Total Year
Labor	1,948,342
Benefits	891,748
Employee Welfare	33,458
Insurance	81,364
Rent, Maint., & Utilities	465,430
Vehicles & Equip	347,614
Materials & Supplies	96,211
Information Technologies	4,345
Telecom	89,205
Marketing	17,342
Directors & Shareholders &PR	333
Dues & Donations	15,065
Print & Postages	7,565
Travel & Entertainment	109,338
Training	9,597
Outside Services	868,363
Provision for Bad Debt	568,825
Miscellaneous	141,008
Total O&M Expenses Before Allocations	5,695,153
Expense Billings	4,195,420
O&M - Total Operation & Maintenance Expense	9,890,573

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2012 Total Year
Labor	155
Benefits	72
Employee Welfare	0
Insurance	1,781
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	19,323
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	14,187
Miscellaneous	0
Total O&M Expenses Before Allocations	35,519
Expense Billings	35,504
O&M - Total Operation & Maintenance Expense	71,023

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2012 Total Year
Labor	2,994,573
Benefits	1,312,447
Employee Welfare	31,524
Insurance	69,081
Rent, Maint., & Utilities	181,584
Vehicles & Equip	512,553
Materials & Supplies	187,385
Information Technologies	3,296
Telecom	103,561
Marketing	174,689
Directors & Shareholders &PR	0
Dues & Donations	54,229
Print & Postages	8,559
Travel & Entertainment	111,020
Training	13,053
Outside Services	552,051
Provision for Bad Debt	114,474
Miscellaneous	24,191
Total O&M Expenses Before Allocations	6,448,270
Expense Billings	4,153,933
O&M - Total Operation & Maintenance Expense	10,602,203

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2012 Total Year
Labor	19,988
Benefits	0
Employee Welfare	0
Insurance	(8,777)
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	78
Information Technologies	0
Telecom	164
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	54,986
Provision for Bad Debt	0
Miscellaneous	54,639
Total O&M Expenses Before Allocations	121,079
Expense Billings	0
O&M - Total Operation & Maintenance Expense	121,079

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Mississippi

	Fiscal 2012 Total Year
Labor	10,752,067
Benefits	5,429,968
Employee Welfare	1,112,750
Insurance	238,955
Rent, Maint., & Utilities	1,363,278
Vehicles & Equip	1,620,344
Materials & Supplies	850,416
Information Technologies	113,639
Telecom	697,784
Marketing	406,451
Directors & Shareholders &PR	5,353
Dues & Donations	185,234
Print & Postages	42,364
Travel & Entertainment	745,879
Training	59,305
Outside Services	6,609,660
Provision for Bad Debt	989,847
Miscellaneous	253,853
Total O&M Expenses Before Allocations	31,477,148
Expense Billings	9,031,079
O&M - Total Operation & Maintenance Expense	40,508,227

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Mid-Tex

	Fiscal 2012 Total Year
Labor	31,027,180
Benefits	9,562,871
Employee Welfare	2,016,377
Insurance	2,057,169
Rent, Maint., & Utilities	1,495,783
Vehicles & Equip	5,599,786
Materials & Supplies	6,129,462
Information Technologies	192,380
Telecom	1,641,793
Marketing	1,960,766
Directors & Shareholders &PR	1,826
Dues & Donations	852,715
Print & Postages	73,054
Travel & Entertainment	1,522,736
Training	242,384
Outside Services	31,171,417
Provision for Bad Debt	3,644,166
Miscellaneous	(666,588)
Total O&M Expenses Before Allocations	98,525,278
Expense Billings	48,645,812
O&M - Total Operation & Maintenance Expense	147,171,089

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Pipeline - Texas

	Fiscal 2012 Total Year
Labor	19,488,605
Benefits	6,241,264
Employee Welfare	2,146,904
Insurance	629,147
Rent, Maint., & Utilities	2,390,678
Vehicles & Equip	2,165,459
Materials & Supplies	5,638,073
Information Technologies	378,329
Telecom	952,872
Marketing	348,831
Directors & Shareholders &PR	2,917
Dues & Donations	237,210
Print & Postages	70,155
Travel & Entertainment	1,056,264
Training	208,453
Outside Services	22,016,083
Provision for Bad Debt	55,046
Miscellaneous	(1,033,724)
Total O&M Expenses Before Allocations	62,992,567
Expense Billings	8,529,643
O&M - Total Operation & Maintenance Expense	71,522,209

Atmos Energy Corporation

Operation & Maintenance Expenses

Energy Marketing LLC (Formerly Woodward Marketing LLC)

	Fiscal 2012 Total Year
Labor	9,754,867
Benefits	2,177,190
Employee Welfare	3,193,987
Insurance	387,063
Rent, Maint., & Utilities	765,921
Vehicles & Equip	1,186
Materials & Supplies	153,235
Information Technologies	270,016
Telecom	307,367
Marketing	85,416
Directors & Shareholders &PR	15,999
Dues & Donations	354,027
Print & Postages	22,682
Travel & Entertainment	794,339
Training	220,351
Outside Services	2,389,815
Provision for Bad Debt	992,456
Miscellaneous	4,934
Total O&M Expenses Before Allocations	21,890,853
Expense Billings	1,150,148
O&M - Total Operation & Maintenance Expense	23,041,001

Atmos Energy Corporation

Operation & Maintenance Expenses

UCG Storage

	Fiscal 2012 Total Year
Labor	137,826
Benefits	0
Employee Welfare	1,016
Insurance	13,582
Rent, Maint., & Utilities	31,066
Vehicles & Equip	48,385
Materials & Supplies	31,275
Information Technologies	186
Telecom	841
Marketing	2,372
Directors & Shareholders &PR	2,640
Dues & Donations	34
Print & Postages	225
Travel & Entertainment	8,092
Training	2,771
Outside Services	98,202
Provision for Bad Debt	0
Miscellaneous	98
Total O&M Expenses Before Allocations	378,612
Expense Billings	0
O&M - Total Operation & Maintenance Expense	378,612

Atmos Energy Corporation

Operation & Maintenance Expenses

WKG Storage

	Fiscal 2012 Total Year
Labor	136,329
Benefits	14,334
Employee Welfare	6,928
Insurance	17,997
Rent, Maint., & Utilities	33,873
Vehicles & Equip	34,513
Materials & Supplies	25,244
Information Technologies	159
Telecom	5,751
Marketing	7,918
Directors & Shareholders &PR	2,678
Dues & Donations	34
Print & Postages	303
Travel & Entertainment	2,535
Training	2,126
Outside Services	78,712
Provision for Bad Debt	0
Miscellaneous	(744)
Total O&M Expenses Before Allocations	368,688
Expense Billings	84,897
O&M - Total Operation & Maintenance Expense	453,584

Atmos Energy Corporation

Operation & Maintenance Expenses

Louisiana Gas Pipeline (Formerly Trans Louisiana Indus

	Fiscal 2012 Total Year
Labor	489,555
Benefits	12,842
Employee Welfare	28,243
Insurance	35,514
Rent, Maint., & Utilities	412,561
Vehicles & Equip	1,806
Materials & Supplies	59,165
Information Technologies	111
Telecom	(44,873)
Marketing	27,337
Directors & Shareholders &PR	10,712
Dues & Donations	5,809
Print & Postages	4,149
Travel & Entertainment	14,336
Training	3,198
Outside Services	214,595
Provision for Bad Debt	0
Miscellaneous	13,855
Total O&M Expenses Before Allocations	1,288,914
Expense Billings	212,523
O&M - Total Operation & Maintenance Expense	1,501,437

Atmos Energy Corporation

Operation & Maintenance Expenses

nos Power Systems Inc (Formerly Atmos Leasin

	Fiscal 2012 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	2,555
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	99,939
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,835
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	6,466
Provision for Bad Debt	0
Miscellaneous	17,418
Total O&M Expenses Before Allocations	129,212
Expense Billings	0
O&M - Total Operation & Maintenance Expense	129,212

Atmos Energy Corporation

Operation & Maintenance Expenses

Gas Pipeline & Storage LLC (Formerly Atmos Storage)

	Fiscal 2012 Total Year
Labor	4,061
Benefits	0
Employee Welfare	0
Insurance	4,219
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	309
Information Technologies	6,545
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,689
Dues & Donations	0
Print & Postages	5
Travel & Entertainment	641
Training	0
Outside Services	31,355
Provision for Bad Debt	0
Miscellaneous	166,687
Total O&M Expenses Before Allocations	216,511
Expense Billings	0
O&M - Total Operation & Maintenance Expense	216,511

Atmos Energy Corporation

Operation & Maintenance Expenses

Trans Louisiana Gas Storage

	Fiscal 2012 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	5,985
Rent, Maint., & Utilities	597,381
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,625
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	613
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	606,605
Expense Billings	90,547
O&M - Total Operation & Maintenance Expense	697,153

View
Type

Service Area
Cost Center

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Gathering Company, LLC

	Fiscal 2012 Total Year	
Labor	196,448	
Benefits	0	
Employee Welfare	1,218	
Insurance	1,329,053	
Rent, Maint., & Utilities	132,125	
Vehicles & Equip	218,508	
Materials & Supplies	73,023	
Information Technologies	159	
Telecom	45,778	
Marketing	1,304	
Directors & Shareholders &PR	2,698	
Dues & Donations	23	
Print & Postages	181	
Travel & Entertainment	2,039	
Training	1,794	
Outside Services	416,341	
Provision for Bad Debt	0	
Miscellaneous	5,397,583	
Total O&M Expenses Before Allocations	7,818,273	2,530,519
Expense Billings	280,592	
O&M - Total Operation & Maintenance Expense	8,098,865	

Company	Service Area	Acct 1070	Acct 1210	Acct 1860	Total
236	861000	906,990.69	1,084,124.11	1,672,866.39	3,663,981.19
236	864000		368,000.00		368,000.00
236	868000	109,216.50	833,452.00		942,668.50
236	872000	313,104.11			313,104.11
		1,329,311.30	2,285,576.11	1,672,866.39	5,287,753.80

impaired in FY12

Atmos Energy Corporation

Operation & Maintenance Expenses

Phoenix Gas Gathering Company

	Fiscal 2012 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	0
Miscellaneous	404
Total O&M Expenses Before Allocations	404
Expense Billings	0
O&M - Total Operation & Maintenance Expense	404

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy Services LLC (Previous Inc)

	Fiscal 2012 Total Year
Labor	350,955
Benefits	0
Employee Welfare	65
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	38
Information Technologies	0
Telecom	14,566
Marketing	168
Directors & Shareholders &PR	2,479
Dues & Donations	553
Print & Postages	0
Travel & Entertainment	7,810
Training	592
Outside Services	2,862
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	380,088
Expense Billings	77,798
O&M - Total Operation & Maintenance Expense	457,887

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Exploration & Production (Formerly WKG)

	Fiscal 2012 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	464
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	15,829
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,554
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	1,017
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	19,863
Expense Billings	0
O&M - Total Operation & Maintenance Expense	19,863

Atmos Energy Corporation

Operation & Maintenance Expenses

Egasco

	Fiscal 2012 Total Year
Labor	(14)
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	194
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,493
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	2,673
Expense Billings	0
O&M - Total Operation & Maintenance Expense	2,673

Atmos Energy Corporation

Operation & Maintenance Expenses

s Energy Holdings Inc (Formerly Atmos Propan

	Fiscal 2012 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	(14,458)
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	797
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	(13,661)
Expense Billings	0
O&M - Total Operation & Maintenance Expense	(13,661)

Atmos Energy Corporation

Operation & Maintenance Expenses

Mississippi Energies, Inc.

	Fiscal 2012
	Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	1,473
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	23
Provision for Bad Debt	0
Miscellaneous	(372)
Total O&M Expenses Before Allocations	1,125
Expense Billings	0
O&M - Total Operation & Maintenance Expense	1,125

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2012 Total Year
Labor	19,988
Benefits	0
Employee Welfare	0
Insurance	(8,777)
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	78
Information Technologies	0
Telecom	164
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	54,986
Provision for Bad Debt	0
Miscellaneous	54,639
Total O&M Expenses Before Allocations	121,079
Expense Billings	0
O&M - Total Operation & Maintenance Expense	121,079

Atmos Energy Corporation
Allocation Factor Support - O&M Expense
Tennessee Rate Case 2014

O&M	
West Tex Div	27,206,253
CO/KS Div	23,712,885
LA Div	32,400,888
Kentucky/ MidStates Div	37,120,535
Mississippi Div	31,477,148
Mid-Tex Div	98,525,278
Atmos P/L	62,992,567
Non Reg	27,800,405
Sum	<u><u>341,235,958</u></u> Agrees to FY13 Allocation Study

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-West Texas

	Fiscal 2012 Total Year
Labor	9,845,247
Benefits	4,880,876
Employee Welfare	928,754
Insurance	275,996
Rent, Maint., & Utilities	1,713,655
Vehicles & Equip	1,901,499
Materials & Supplies	690,174
Information Technologies	120,696
Telecom	734,575
Marketing	424,254
Directors & Shareholders &PR	568
Dues & Donations	150,301
Print & Postages	32,624
Travel & Entertainment	766,488
Training	114,441
Outside Services	4,549,106
Provision for Bad Debt	229,471
Miscellaneous	(152,471)
Total O&M Expenses Before Allocations	27,206,253
Expense Billings	9,843,871
O&M - Total Operation & Maintenance Expense	37,050,125

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Colorado-Kansas

	Fiscal 2012 Total Year
Labor	9,015,093
Benefits	3,832,770
Employee Welfare	769,663
Insurance	217,479
Rent, Maint., & Utilities	1,054,827
Vehicles & Equip	1,448,485
Materials & Supplies	622,748
Information Technologies	214,356
Telecom	711,994
Marketing	256,664
Directors & Shareholders &PR	4,735
Dues & Donations	138,598
Print & Postages	29,836
Travel & Entertainment	943,567
Training	57,511
Outside Services	3,792,576
Provision for Bad Debt	652,019
Miscellaneous	210,717
Total O&M Expenses Before Allocations	23,973,638
Expense Billings	8,489,270
O&M - Total Operation & Maintenance Expense	32,462,908

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Colorado-Kansas

	Fiscal 2012 Total Year
Labor	134,809
Benefits	61,196
Employee Welfare	2,072
Insurance	2,850
Rent, Maint., & Utilities	13,251
Vehicles & Equip	28,535
Materials & Supplies	9,595
Information Technologies	0
Telecom	5,498
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	294
Print & Postages	377
Travel & Entertainment	779
Training	61
Outside Services	3,457
Provision for Bad Debt	(2,409)
Miscellaneous	358
Total O&M Expenses Before Allocations	260,753
Expense Billings	222,883
O&M - Total Operation & Maintenance Expense	483,604

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Louisiana

	Fiscal 2012 Total Year
Labor	11,418,188
Benefits	5,715,647
Employee Welfare	1,271,758
Insurance	1,376,188
Rent, Maint., & Utilities	896,882
Vehicles & Equip	1,757,095
Materials & Supplies	1,024,221
Information Technologies	76,950
Telecom	915,287
Marketing	387,074
Directors & Shareholders &PR	0
Dues & Donations	139,213
Print & Postages	29,555
Travel & Entertainment	712,409
Training	43,532
Outside Services	4,934,499
Provision for Bad Debt	1,295,061
Miscellaneous	407,330
Total O&M Expenses Before Allocations	32,400,888
Expense Billings	11,804,517
O&M - Total Operation & Maintenance Expense	44,205,405

View
Type

Service Area
Cost Center

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2012 Total Year
Labor	16,167,684
Benefits	8,445,889
Employee Welfare	1,452,351
Insurance	641,935
Rent, Maint., & Utilities	2,441,153
Vehicles & Equip	2,577,840
Materials & Supplies	1,438,628
Information Technologies	163,064
Telecom	1,057,149
Marketing	713,488
Directors & Shareholders &PR	1,575
Dues & Donations	441,524
Print & Postages	62,366
Travel & Entertainment	1,109,561
Training	117,080
Outside Services	10,860,420
Provision for Bad Debt	1,043,384
Miscellaneous	684,148
Total O&M Expenses Before Allocations	49,419,241
Expense Billings	16,921,161
O&M - Total Operation & Maintenance Expense	66,340,402

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2012 Total Year
Labor	1,948,342
Benefits	891,748
Employee Welfare	33,458
Insurance	81,364
Rent, Maint., & Utilities	465,430
Vehicles & Equip	347,614
Materials & Supplies	96,211
Information Technologies	4,345
Telecom	89,205
Marketing	17,342
Directors & Shareholders &PR	333
Dues & Donations	15,065
Print & Postages	7,565
Travel & Entertainment	109,338
Training	9,597
Outside Services	868,363
Provision for Bad Debt	568,825
Miscellaneous	141,008
Total O&M Expenses Before Allocations	5,695,153
Expense Billings	4,195,420
O&M - Total Operation & Maintenance Expense	9,890,573

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2012 Total Year
Labor	155
Benefits	72
Employee Welfare	0
Insurance	1,781
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	19,323
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	14,187
Miscellaneous	0
Total O&M Expenses Before Allocations	35,519
Expense Billings	35,504
O&M - Total Operation & Maintenance Expense	71,023

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2012 Total Year
Labor	2,994,573
Benefits	1,312,447
Employee Welfare	31,524
Insurance	69,081
Rent, Maint., & Utilities	181,584
Vehicles & Equip	512,553
Materials & Supplies	187,385
Information Technologies	3,296
Telecom	103,561
Marketing	174,689
Directors & Shareholders &PR	0
Dues & Donations	54,229
Print & Postages	8,559
Travel & Entertainment	111,020
Training	13,053
Outside Services	552,051
Provision for Bad Debt	114,474
Miscellaneous	24,191
Total O&M Expenses Before Allocations	6,448,270
Expense Billings	4,153,933
O&M - Total Operation & Maintenance Expense	10,602,203

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2012 Total Year
Labor	19,988
Benefits	0
Employee Welfare	0
Insurance	(8,777)
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	78
Information Technologies	0
Telecom	164
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	54,986
Provision for Bad Debt	0
Miscellaneous	54,639
Total O&M Expenses Before Allocations	121,079
Expense Billings	0
O&M - Total Operation & Maintenance Expense	121,079

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Mississippi

	Fiscal 2012 Total Year
Labor	10,752,067
Benefits	5,429,968
Employee Welfare	1,112,750
Insurance	238,955
Rent, Maint., & Utilities	1,363,278
Vehicles & Equip	1,620,344
Materials & Supplies	850,416
Information Technologies	113,639
Telecom	697,784
Marketing	406,451
Directors & Shareholders &PR	5,353
Dues & Donations	185,234
Print & Postages	42,364
Travel & Entertainment	745,879
Training	59,305
Outside Services	6,609,660
Provision for Bad Debt	989,847
Miscellaneous	253,853
Total O&M Expenses Before Allocations	31,477,148
Expense Billings	9,031,079
O&M - Total Operation & Maintenance Expense	40,508,227

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Mid-Tex

	Fiscal 2012 Total Year
Labor	31,027,180
Benefits	9,562,871
Employee Welfare	2,016,377
Insurance	2,057,169
Rent, Maint., & Utilities	1,495,783
Vehicles & Equip	5,599,786
Materials & Supplies	6,129,462
Information Technologies	192,380
Telecom	1,641,793
Marketing	1,960,766
Directors & Shareholders &PR	1,826
Dues & Donations	852,715
Print & Postages	73,054
Travel & Entertainment	1,522,736
Training	242,384
Outside Services	31,171,417
Provision for Bad Debt	3,644,166
Miscellaneous	(666,588)
Total O&M Expenses Before Allocations	98,525,278
Expense Billings	48,645,812
O&M - Total Operation & Maintenance Expense	147,171,089

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Pipeline - Texas

	Fiscal 2012 Total Year
Labor	19,488,605
Benefits	6,241,264
Employee Welfare	2,146,904
Insurance	629,147
Rent, Maint., & Utilities	2,390,678
Vehicles & Equip	2,165,459
Materials & Supplies	5,638,073
Information Technologies	378,329
Telecom	952,872
Marketing	348,831
Directors & Shareholders &PR	2,917
Dues & Donations	237,210
Print & Postages	70,155
Travel & Entertainment	1,056,264
Training	208,453
Outside Services	22,016,083
Provision for Bad Debt	55,046
Miscellaneous	(1,033,724)
Total O&M Expenses Before Allocations	62,992,567
Expense Billings	8,529,643
O&M - Total Operation & Maintenance Expense	71,522,209

Atmos Energy Corporation

Operation & Maintenance Expenses

Energy Marketing LLC (Formerly Woodward Marketing LLC)

	Fiscal 2012 Total Year
Labor	9,754,867
Benefits	2,177,190
Employee Welfare	3,193,987
Insurance	387,063
Rent, Maint., & Utilities	765,921
Vehicles & Equip	1,186
Materials & Supplies	153,235
Information Technologies	270,016
Telecom	307,367
Marketing	85,416
Directors & Shareholders &PR	15,999
Dues & Donations	354,027
Print & Postages	22,682
Travel & Entertainment	794,339
Training	220,351
Outside Services	2,389,815
Provision for Bad Debt	992,456
Miscellaneous	4,934
Total O&M Expenses Before Allocations	21,890,853
Expense Billings	1,150,148
O&M - Total Operation & Maintenance Expense	23,041,001

Atmos Energy Corporation

Operation & Maintenance Expenses

UCG Storage

	Fiscal 2012 Total Year
Labor	137,826
Benefits	0
Employee Welfare	1,016
Insurance	13,582
Rent, Maint., & Utilities	31,066
Vehicles & Equip	48,385
Materials & Supplies	31,275
Information Technologies	186
Telecom	841
Marketing	2,372
Directors & Shareholders &PR	2,640
Dues & Donations	34
Print & Postages	225
Travel & Entertainment	8,092
Training	2,771
Outside Services	98,202
Provision for Bad Debt	0
Miscellaneous	98
Total O&M Expenses Before Allocations	378,612
Expense Billings	0
O&M - Total Operation & Maintenance Expense	378,612

Atmos Energy Corporation

Operation & Maintenance Expenses

WKG Storage

	Fiscal 2012 Total Year
Labor	136,329
Benefits	14,334
Employee Welfare	6,928
Insurance	17,997
Rent, Maint., & Utilities	33,873
Vehicles & Equip	34,513
Materials & Supplies	25,244
Information Technologies	159
Telecom	5,751
Marketing	7,918
Directors & Shareholders &PR	2,678
Dues & Donations	34
Print & Postages	303
Travel & Entertainment	2,535
Training	2,126
Outside Services	78,712
Provision for Bad Debt	0
Miscellaneous	(744)
Total O&M Expenses Before Allocations	368,688
Expense Billings	84,897
O&M - Total Operation & Maintenance Expense	453,584

Atmos Energy Corporation

Operation & Maintenance Expenses

Louisiana Gas Pipeline (Formerly Trans Louisiana Indus

	Fiscal 2012 Total Year
Labor	489,555
Benefits	12,842
Employee Welfare	28,243
Insurance	35,514
Rent, Maint., & Utilities	412,561
Vehicles & Equip	1,806
Materials & Supplies	59,165
Information Technologies	111
Telecom	(44,873)
Marketing	27,337
Directors & Shareholders &PR	10,712
Dues & Donations	5,809
Print & Postages	4,149
Travel & Entertainment	14,336
Training	3,198
Outside Services	214,595
Provision for Bad Debt	0
Miscellaneous	13,855
Total O&M Expenses Before Allocations	1,288,914
Expense Billings	212,523
O&M - Total Operation & Maintenance Expense	1,501,437

Atmos Energy Corporation

Operation & Maintenance Expenses

nos Power Systems Inc (Formerly Atmos Leasin

	Fiscal 2012 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	2,555
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	99,939
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,835
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	6,466
Provision for Bad Debt	0
Miscellaneous	17,418
Total O&M Expenses Before Allocations	129,212
Expense Billings	0
O&M - Total Operation & Maintenance Expense	129,212

Atmos Energy Corporation

Operation & Maintenance Expenses

Gas Pipeline & Storage LLC (Formerly Atmos Storage)

	Fiscal 2012 Total Year
Labor	4,061
Benefits	0
Employee Welfare	0
Insurance	4,219
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	309
Information Technologies	6,545
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,689
Dues & Donations	0
Print & Postages	5
Travel & Entertainment	641
Training	0
Outside Services	31,355
Provision for Bad Debt	0
Miscellaneous	166,687
Total O&M Expenses Before Allocations	216,511
Expense Billings	0
O&M - Total Operation & Maintenance Expense	216,511

Atmos Energy Corporation

Operation & Maintenance Expenses

Trans Louisiana Gas Storage

	Fiscal 2012 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	5,985
Rent, Maint., & Utilities	597,381
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,625
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	613
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	606,605
Expense Billings	90,547
O&M - Total Operation & Maintenance Expense	697,153

View
Type

Service Area
Cost Center

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Gathering Company, LLC

	Fiscal 2012 Total Year	
Labor	196,448	
Benefits	0	
Employee Welfare	1,218	
Insurance	1,329,053	
Rent, Maint., & Utilities	132,125	
Vehicles & Equip	218,508	
Materials & Supplies	73,023	
Information Technologies	159	
Telecom	45,778	
Marketing	1,304	
Directors & Shareholders & PR	2,698	
Dues & Donations	23	
Print & Postages	181	
Travel & Entertainment	2,039	
Training	1,794	
Outside Services	416,341	
Provision for Bad Debt	0	
Miscellaneous	5,397,583	
Total O&M Expenses Before Allocations	7,818,273	2,530,519
Expense Billings	280,592	
O&M - Total Operation & Maintenance Expense	8,098,865	

Company	Service Area	Acct 1070	Acct 1210	Acct 1860	Total
236	861000	906,990.69	1,084,124.11	1,672,866.39	3,663,981.19
236	864000		368,000.00		368,000.00
236	868000	109,216.50	833,452.00		942,668.50
236	872000	313,104.11			313,104.11
		1,329,311.30	2,285,576.11	1,672,866.39	5,287,753.80

impaired in FY12

Atmos Energy Corporation

Operation & Maintenance Expenses

Phoenix Gas Gathering Company

	Fiscal 2012 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	0
Miscellaneous	404
Total O&M Expenses Before Allocations	404
Expense Billings	0
O&M - Total Operation & Maintenance Expense	404

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy Services LLC (Previous Inc)

	Fiscal 2012 Total Year
Labor	350,955
Benefits	0
Employee Welfare	65
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	38
Information Technologies	0
Telecom	14,566
Marketing	168
Directors & Shareholders &PR	2,479
Dues & Donations	553
Print & Postages	0
Travel & Entertainment	7,810
Training	592
Outside Services	2,862
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	380,088
Expense Billings	77,798
O&M - Total Operation & Maintenance Expense	457,887

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Exploration & Production (Formerly WKG)

	Fiscal 2012 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	464
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	15,829
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,554
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	1,017
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	19,863
Expense Billings	0
O&M - Total Operation & Maintenance Expense	19,863

Atmos Energy Corporation

Operation & Maintenance Expenses

Egasco

	Fiscal 2012 Total Year
Labor	(14)
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	194
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,493
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	2,673
Expense Billings	0
O&M - Total Operation & Maintenance Expense	2,673

Atmos Energy Corporation

Operation & Maintenance Expenses

s Energy Holdings Inc (Formerly Atmos Propan

	Fiscal 2012 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	(14,458)
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	797
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	(13,661)
Expense Billings	0
O&M - Total Operation & Maintenance Expense	(13,661)

Atmos Energy Corporation

Operation & Maintenance Expenses

Mississippi Energies, Inc.

	Fiscal 2012
	Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	1,473
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	23
Provision for Bad Debt	0
Miscellaneous	(372)
Total O&M Expenses Before Allocations	1,125
Expense Billings	0
O&M - Total Operation & Maintenance Expense	1,125

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2012 Total Year
Labor	19,988
Benefits	0
Employee Welfare	0
Insurance	(8,777)
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	78
Information Technologies	0
Telecom	164
Marketing	0
Directors & Shareholders &PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	54,986
Provision for Bad Debt	0
Miscellaneous	54,639
Total O&M Expenses Before Allocations	121,079
Expense Billings	0
O&M - Total Operation & Maintenance Expense	121,079

Atmos Energy Corporation						
Allocation Factor Support - KY/Mid-States Allocations						
Tennessee Rate Case 2014						
	Plant	O&M	Customers			
Kentucky	370,136,905	13,360,391	173,235			
Tennessee	392,712,163	9,172,088	130,871			
Virginia	69,120,221	2,925,759	22,498			
	831,969,289	25,458,238	326,604	Agrees to FY13 Allocation Study		

					Ending Bal
					Type
Atmos Energy Corporation					
					Cost Center
Basic Balance Sheet					
Company					
	Kentucky Division - 009DIV	Tennessee Division - 093DIV	Virginia Division - 096DIV		
	Fiscal 2012 September	Fiscal 2012 September	Fiscal 2012 September		
Property, Plant, Equipment					
Gas Plant in Service - Ng - Production Plant 1010-10002	901,402	--	--		
Gas Plant in Service - Ng - Storage Plant 1010-10003	9,388,161	--	411,648		
Gas Plant in Service - Transmission Plant 1010-10004	33,138,945	14,521,149	501,455		
Gas Plant in Service - General Dist System Plant 1010-10006	309,275,323	368,844,204	66,846,244		
Gas Plant in Service - General Plant 1010-10008	17,433,075	9,346,811	1,360,875		
	370,136,905	392,712,163	69,120,221		

					View	
					Type	
Atmos Energy Corporation						
					Cost Center	
Income Statements						
Company						
	Kentucky Division - 009DIV	Tennessee Division - 093DIV	Virginia Division - 096DIV			
Fiscal 2012 Fiscal 2012 Fiscal 2012 YTD SeptemberYTD SeptemberTD September						
Direct Expenses	13,148,590	9,420,680	2,595,952			
Bad Debt Expense	211,801	(248,592)	329,807			
Total Direct O&M	13,360,391	9,172,088	2,925,759			

	Kentucky Div 009	Tennessee Div 093	Virginia Div 096	
Gas Sales				
Oct-11	170,851	128,739	22,057	
Nov-11	172,215	130,419	22,361	
Dec-11	174,325	131,730	22,602	
Jan-12	176,029	132,291	22,805	
Feb-12	176,190	132,523	22,732	
Mar-12	176,270	133,024	22,847	
Apr-12	174,330	131,781	22,691	
May-12	174,308	131,032	22,613	
Jun-12	171,739	130,023	22,362	
Jul-12	170,639	129,423	22,365	
Aug-12	170,170	129,309	22,082	
Sep-12	169,348	128,938	21,981	
Avg 12 mo.	173,035	130,769	22,458	
Transport	Kentucky Div 009	Tennessee Div 093	Virginia Div 096	
Oct-11	201	100	30	
Nov-11	200	100	32	
Dec-11	199	100	33	
Jan-12	199	100	34	
Feb-12	198	100	35	
Mar-12	199	102	41	
Apr-12	199	103	41	
May-12	199	103	42	
Jun-12	202	104	43	
Jul-12	202	104	47	
Aug-12	204	105	47	
Sep-12	204	104	49	
Avg 12 mo.	201	102	40	
Total	Kentucky Div 009	Tennessee Div 093	Virginia Div 096	
Avg 12 mo	173,235	130,871	22,498	